Neviton Technologies Inc. Balance Sheet As At March 31, 2024

| A I | ASSETS Non-current assets Total non-current assets | Note No. | Amount in USD 31-Mar-24 - |
|--------|--|----------|---------------------------------|
| | | - | |
| П | Current assets | | |
| | (a) Financial assets | | |
| | (i) Trade receivables | 1 | 13,040 |
| | (ii) Cash and cash equivalents | 2 | 12,989 |
| | Total current assets | - | 26,029 |
| | TOTAL ASSETS | - | 26,029 |
| В | EQUITY AND LIABILITIES | | |
| Т | Equity | | |
| • | (a) Equity share capital | 3 | 5,000 |
| | (b) Reserves and Surplus | 4 | (33,542) |
| | Total Equity | | (28,542) |
| П | Liabilities | | |
| 1 | Current liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Trade payables | 5 _ | 54,571 |
| | Total current liabilities | | 54,571 |
| | TOTAL EQUITY AND LIABILITIES | = | 26,029 |
| | | - | |

Neviton Technologies Inc. Statement Of Profit And Loss For The Period Ended March 31, 2024

| | | | Amount in USD |
|---|--|-------------|---------------|
| | Particulars | Note No. | 31-Mar-24 |
| 1 | Revenue from operations | 6 | 32,560 |
| 2 | Total Revenue | | 32,560 |
| 3 | Expenses | | |
| | (a) Finance costs | 7 | 18 |
| | (b) Other expenses | 8 | 48,684 |
| | Total expenses | | 48,702 |
| 4 | Profit / (Loss) before exceptional items and taxes (2-3) | | (16,142) |
| 5 | Exceptional Item | | - |
| 6 | Profit / (Loss) before taxes (4-5) | | (16,142) |
| 7 | Tax Expense: | | |
| | (1) Current tax | | - |
| | (2) Deferred tax | | - |
| | Total tax expenses | | - |
| 8 | Profit / (Loss) for the year after tax | | (16,142) |

Neviton Technologies Inc. Notes forming part of financial statement

Note

No. 1

| Trade receivables | Amount in USD | |
|--|---------------|--|
| Particulars | 31-Mar-24 | |
| Unsecured | | |
| Considered good | 13,040 | |
| Considered doubtful | - | |
| | 13,040 | |
| Less: Allowance for doubtful trade receivables | - | |
| Total | 13,040 | |

2 Cash and cash equivalents

| Cash and cash equivalents | Amount in USD |
|---------------------------|---------------|
| Particulars | 31-Mar-24 |
| Cash in hand | - |
| Balances with banks: | |
| In current accounts | 12,989 |
| In deposit accounts | - |
| Total | 12,989 |

3 Share capital

| Particulars | 31-Mar-24 |
|--------------------------------------|-----------|
| | |
| Issued, subscribed and fully paid-up | |
| Equity share capital | 5,000 |
| Preference share capital | - |
| Total | 5,000 |

Reserves and surplus 4

| De uti eu le un | 24.14.24 |
|---|-----------|
| Particulars | 31-Mar-24 |
| Surplus in statement of profit and loss | |
| Opening balance | (17,400) |
| Add: Profit / (Loss) for the year | (16,142) |
| Closing balance | (33,542) |
| | |
| Total | (33,542) |

Trade payables 5

| Trade payables | Amount in USD |
|----------------|---------------|
| Particulars | 31-Mar-24 |
| Trade payable | 54,571 |
| Total | 54,571 |

6 Revenue from operations

| Particulars | 31-Mar-24 |
|-----------------------|-----------|
| Sale of Product | 32,560 |
| Sale licensing Income | - |
| Total | 32,560 |

7 Finance cost

| Particulars | 31-Mar-24 |
|--------------|-----------|
| Bank charges | 18 |
| Total | 18 |

8 Other expenses

Particulars 31-Mar-24 Rates & taxes 225 Professional fees & Legal fees 24,664 23,405 Advertisement & Selling expenses Total 48,684

Amount in USD

Amount in USD

Amount in USD

Amount in USD

Amount in USD