

SVADS Holdings SA
Balance Sheet as at March 31, 2025

		Amount in CHF	
	Note No.	31-Mar-25	31-Mar-24
A ASSETS			
I Non-current assets			
(a) Other intangible assets		51,231	306,752
Total non-current assets		51,231	306,752
II Current assets			
(a) Financial assets			
(i) Trade receivables	1	1,321,041	1,298,346
(ii) Cash and cash equivalents	2	4,719	32,574
(b) Other Current Assets	3	6,887,287	6,930,272
Total current assets		8,213,047	8,261,192
TOTAL ASSETS		8,264,279	8,567,944
B EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	4	12,788,136	12,788,136
(b) Reserves and Surplus	5	(4,849,211)	(4,494,397)
Total Equity		7,938,925	8,293,739
II Liabilities			
1 Current liabilities			
(a) Financial liabilities			
(i) Trade payables	6	1,730	3,733
(b) Other current liabilities	7	119,798	121,913
(c) Provisions	8	6,700	7,230
(d) Current income tax liabilities	9	197,127	141,329
Total current liabilities		325,355	274,205
TOTAL EQUITY AND LIABILITIES		8,264,279	8,567,944

SVADS Holdings SA
Statement of Profit and Loss for the year ended March 31, 2025

Particulars	Note No.	Amount in CHF	
		31-Mar-25	31-Mar-24
1 Revenue from operations	10	188,938	43,094
2 Other Income	11	370,941	80,831
3 Total Revenue (1+2)		559,880	123,925.02
4 Expenses			
(a) Finance costs	12	31,472	346
(b) Depreciation and amortisation expense		255,520	25,590
(c) Other expenses	13	97,508	343,571
Total expenses		384,500	369,507
5 Profit / (Loss) before exceptional items and taxes (3-4)		175,379	(245,582)
6 Exceptional Item		-	-
7 Profit / (Loss) before taxes (5+6)		175,379	(245,582)
8 Tax Expense:			
(a) Current tax		9,798	84,529
(b) Prior year tax adjustments		520,396	-
Total tax expenses		530,194	84,529
9 Profit / (Loss) for the year after tax		(354,815)	(330,111)

SVADS Holdings SA
Statement Of Changes In Equity
for the Year Ended March 31, 2025

(A) Equity share capital

Particulars	Amount in CHF
Balance as at March 31, 2024	12,788,136
Changes in equity share capital during the year	-
Balance as at March 31,2025	12,788,136

(B) Other equity

Amount in CHF

Particulars	Reserves and Surplus		Items of other comprehensive income	Total
	Capital reserve	Retained earnings	Re -measurement of the defined benefit liabilities / (assets)	
Balance as at March 31, 2024	-	(4,494,397)	-	(4,494,397)
Profit/loss for the year	-	(354,815)	-	(354,815)
Total comprehensive income	-	(4,849,211)	-	(4,849,211)
Balance as at March 31,2025	-	(4,849,211)	-	(4,849,211)

SVADS Holdings SA
Notes forming part of financial statement

Note
No.

1 Trade receivables **Amount in CHF**

Particulars	31-Mar-25	31-Mar-24
Unsecured		
Considered good	18,363	
Unbilled Debtors	1,302,678	1,298,346
Considered doubtful		
	1,321,041	1,298,346
Less: Allowance for doubtful trade receivables		
Total	1,321,041	1,298,346

2 Cash and cash equivalents **Amount in CHF**

Particulars	31-Mar-25	31-Mar-24
Balances with banks:		
In current accounts	4,719	32,574
Total	4,719	32,574

3 Other current assets **Amount in CHF**

Particulars	31-Mar-25	31-Mar-24
Loans and advances to Group entities	6,128,605	6,171,590
Prepaid expenses	758,682	758,682
Total	6,887,287	6,930,272

4 Share capital **Amount in CHF**

Particulars	31-Mar-25	31-Mar-24
Issued, subscribed and fully paid-up		
Equity share capital	12,788,136	12,788,136
Total	12,788,136	12,788,136

5 Reserves and surplus **Amount in CHF**

Particulars	31-Mar-25	31-Mar-24
Surplus in statement of profit and loss		
Opening balance	(4,494,397)	(4,164,286)
Add: Profit / (Loss) for the year	(354,815)	(330,111)
Closing balance	(4,849,211)	(4,494,397)
Total	(4,849,211)	(4,494,397)

6 Trade payables **Amount in CHF**

Particulars	31-Mar-25	31-Mar-24
Trade payable	1,730	3,733.11
Total	1,730	3,733.11

7 Other current liabilities **Amount in CHF**

Particulars	31-Mar-25	31-Mar-24
Advance received from customer	128,360	128,360
Intra group other liabilities	(8,561)	(6,447)
Total	119,798	121,913

SVADS Holdings SA
Notes forming part of financial statement

Note
No.

8 Provisions **Amount in CHF**

Particulars	31-Mar-25	31-Mar-24
Provision for expenses	6,700	7,230
Total	6,700	7,230

9 Current Income tax liability **Amount in CHF**

Particulars	31-Mar-25	31-Mar-24
Provision for income tax (net of advance tax)	197,127	141,329
Total	197,127	141,329

10 Revenue from operations **Amount in CHF**

Particulars	31-Mar-25	31-Mar-24
Sale of Product	188,938	43,094
Total	188,938	43,094

11 Other Income **Amount in CHF**

Particulars	31-Mar-25	31-Mar-24
Exchange fluctuation gain - Not realized	-	80,831
Other Interest Income	370,941	-
Total	370,941	80,831

12 Finance cost **Amount in CHF**

Particulars	31-Mar-25	31-Mar-24
Bank charges	646	346
Interest on delayed payment of income tax	30,826	-
Total	31,472	346

13 Other expenses **Amount in CHF**

Particulars	31-Mar-25	31-Mar-24
Rates & taxes	8,278	321,271
Director Sitting Fess	5,000	10,000
Net loss on foreign currency transactions	74,070	-
Professional fees & Legal fees	10,160	12,299
Total	97,508	343,571