

ROSSARI (SINGAPORE) PTE. LTD.
Statement of Assets and Liabilities as at 31st March, 2026

Particulars	Amount in USD
	As at 31st March, 2026
CURRENT ASSETS	
(a) Financial Assets	
(i) Cash and Cash Equivalents	100.00
(ii) Trade Receivables	50,000.00
(iii) Other Financial Assets	2,323.24
(b) Loans	-
(c) Other Current Assets	3,652.84
TOTAL CURRENT ASSETS	56,076.08
Non-Current Assets Classified as Held for Sale	
TOTAL ASSETS	56,076.08
EQUITY AND LIABILITIES	
EQUITY	
(a) Equity Share Capital	100.00
(b) Other Equity	38,554.15
Equity Attributable to Owners of the Company	38,654.16
TOTAL EQUITY	38,654.16
TOTAL EQUITY	38,654.16
NON CURRENT LIABILITIES	
(a) Financial Liabilities	
(i) Borrowings	-
TOTAL NON CURRENT LIABILITIES	-
CURRENT LIABILITIES	
(a) Financial Liabilities	
(i) Trade Payables	9,525.28
(b) Other Current Liabilities	7,896.64
TOTAL CURRENT LIABILITIES	17,421.92
TOTAL EQUITY AND LIABILITIES	56,076.08

For and on behalf of Rossari (Singapore) PTE Ltd.

YASHIKA SUNIL CHARI
Director

ROSSARI (SINGAPORE) PTE. LTD.**Statement of Profit and Loss for the year ended on 31st March 2026.**

		Amount in USD
Particulars		For the year ended 31st March, 2026
I	Revenue from operations	50,000.00
II	Other Income	-
III	Total Income (I + II)	50,000.00
IV	EXPENSES	
(a)	Cost of materials consumed	-
(b)	Purchases of stock-in-trade	-
(c)	Changes in inventories of finished goods, stock-in-trade and work-in-progress	-
(d)	Employee benefits expense	-
(e)	Finance costs	-
(f)	Depreciation and amortization expenses	-
(g)	Other expenses	3,549.22
	Total Expenses	3,549.22
	Profit before tax (III - IV)	46,450.78
V	Profit before tax	46,450.78
VI	Tax Expense	
	Current tax	7,896.63
	Deferred tax	-
	Total Tax Expense	7,896.63
VII	Profit for the year (V - VI)	38,554.15
VIII	Other comprehensive Income	
A	Items that will not be reclassified to profit or loss	
(i)	Remeasurements of the defined benefit plans	-
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-
B	Items that will be reclassified to profit or loss	
(i)	Exchange Difference on translation of Foreign Operations	-
	Total Other Comprehensive income	-
IX	Total comprehensive income (VII + VIII)	38,554.15
	Profit / Loss for the year Attributable to	
	Owners of the Company	38,554.15
	Non Controlling Interest	-
		38,554.15
	Other Comprehensive Income for the year Attributable to	
	Owners of the Company	-
	Non Controlling Interest	-
		-
	Total Comprehensive Income for the year Attributable to	
	Owners of the Company	38,554.15
	Non Controlling Interest	-
		38,554.15
X	Earnings per equity share (in Rs.)	
	Basic	-
	Diluted	-

For and on behalf of Rossari (Singapore) PTE. LTD.

Yashika Chari
Director

24th April 2026