

(All amounts in USD unless otherwise stated)

Xceltrait Inc.

Balance Sheet as at 31st March 25

Particulars	Notes	As at 31 March 2025
ASSETS		
Non-current assets		
Total non-current assets		<u>-</u>
Current assets		
Financial assets		
Other Financial assets	3(a)	2,518
Trade receivables	3(b)	1,287,524
Cash and cash equivalents	3(c)	552
Other current assets	4	29,183
Total current assets		<u>1,319,777</u>
TOTAL ASSETS		<u><u>1,319,777</u></u>
EQUITY AND LIABILITIES		
Equity		
Equity share capital	5	10,000
Other equity		
Reserves and surplus	5	710,310
Total equity		<u>720,310</u>
Liabilities		
Current liabilities		
Trade payables	6	385,757
Current Tax liability	7	94,803
Other current liabilities	8	118,907
Total current liabilities		<u>599,467</u>
Total Liabilities		<u>599,467</u>
TOTAL EQUITY AND LIABILITIES		<u><u>1,319,777</u></u>

(All amounts in USD unless otherwise stated)

Xceltrait Inc.

Statement of Profit and Loss for the period ended 31st March 2025

Particulars		Period Ended March 2025
Revenue from operations	9	1,133,265
Total income		1,133,265
Expenses		
Employee benefits expense	10	406,440
Other expenses	11	250,061
Finance costs	12	3,313
Total expenses		659,814
Profit before tax exceptional items and tax		473,451
Income Tax expense:		
Current tax		100,000
Total tax expense		100,000
Profit for the year		373,451