

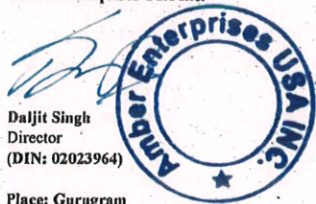
Amber Enterprises USA Inc.  
Balance Sheet as at 31st Mar 2025  
(All amounts in rupees, unless stated otherwise)

			As at 31st Mar 2025	
	Notes	In USD	Conversion rate (INR/USD)	In INR
<b>EQUITY AND LIABILITIES</b>				
<b>Shareholders' funds</b>				
Share capital	1	\$ 1,00,000.00		73,13,000
Reserves and surplus	2	\$ 27,968.00		36,36,966
		\$ 1,27,968.00		1,09,49,966
<b>Current liabilities</b>				
Trade payables				
- Dues of Micro Enterprises and Small Enterprises		\$ -		-
- Dues of creditors other than Micro Enterprises and Small Enterprises	3	\$ 111.00		9,500
Other current liabilities	4	\$ 2,250.00		1,92,558
Short-term provisions	5	\$ 4,790.00		4,09,935
		\$ 7,151.00		6,11,993
<b>Total</b>		\$ 1,35,119.00	-	1,15,61,959
<b>ASSETS</b>				
<b>Non-current assets</b>				
<b>Non-current assets</b>				
Fixed assets				
Tangible assets	6	\$ 679.03		56,398
		\$ 679.03		56,398
<b>Current assets</b>				
Trade receivables	7	\$ 28,700.00		24,56,186
Cash and bank balances	8	\$ 98,747.05		84,50,911
Short term loans and advances	9	\$ 6,992.92		5,98,464
		\$ 1,34,439.97		1,15,05,561
<b>Total</b>		\$ 1,35,119.00		1,15,61,959
<b>Notes 1 to 41 form an integral part of these financial statements</b>				
		\$ -		(0)

For and on behalf of Board of Directors of  
Amber Enterprises USA Inc.

Daljit Singh  
Director  
(DIN: 02023964)

Place: Gurugram  
Date: 12 July 2025



Amber Enterprises USA Inc.  
Statement of profit and loss for the period ended 31st Mar 2025  
(All amounts in rupees, unless stated otherwise)

				For the period ended on 31st Mar 2025	
	Notes	In USD	Conversion rate (INR/USD)	In INR	
<b>REVENUE</b>					
Revenue from operations	10	\$ 2,76,105.73		2,33,47,255	
Other income	11	\$ 110.08		9,308	
<b>Total revenue</b>		<b>\$ 2,76,215.81</b>		<b>2,33,56,563</b>	
<b>EXPENSES</b>					
Cost of materials consumed	12	\$ 11,265.94		9,52,638	
Employee benefits expense	13	\$ 1,93,218.20		1,63,38,359	
Depreciation and amortisation expense	14	\$ 412.77		34,903	
Other expenses	15	\$ 48,509.57		41,01,926	
<b>Total expenses</b>		<b>\$ 2,53,406.48</b>		<b>2,14,27,827</b>	
<b>Profit before tax</b>		<b>\$ 22,809.33</b>		<b>19,28,737</b>	
<b>Tax expense</b>					
Current tax		\$ 6,295.00		5,32,300	
Current tax - earlier years					
Deferred tax					
Deferred tax - earlier years					
Minimum Alternate Tax (MAT) credit entitlement					
Tax adjustments of earlier years					
Deferred tax - earlier years					
<b>Profit for the year</b>		<b>\$ 16,514.33</b>		<b>13,96,437</b>	

Earning per equity share (Nominal value of equity share Rs 10 each)  
Basic and diluted

Notes 1 to 41 form an integral part of these financial statements

For and on behalf of Board of Directors of  
Amber Enterprises USA Inc.

Daljit Singh  
Director  
(DIN: 02023964)

Place: Gurugram  
Date: 12 July 2025





Amber Enterprises USA Inc.  
Summary of significant accounting policies and other explanatory information for the 12 months ended 31st Mar 2025  
(All amounts in rupees, unless stated otherwise)

	In USD	Conversion rate (INR/USD)	In INR
<b>1 Share capital</b>			
a) Authorised share capital			
Equity shares of Rs. 10 each			
b) Issued, subscribed and fully paid up			
Equity shares of Rs. 10 each	\$ 1,00,000.00	73.13	73,13,000
	\$ 1,00,000.00		73,13,000
b. There is no movement in share capital in current year			
Equity share capital of Rs. 10 each fully paid up			
Balance at the beginning of the year			
Add: Issue of Equity share capital of Rs. 10 each	\$ 1,00,000.00	73.13	73,13,000
Balance at the end of the year	\$ 1,00,000.00		73,13,000
c. Shareholders holding more than 5% of shares of the Company as at balance sheet date			
	Percentage		Percentage
Amber Enterprises India Limited	100%		
<b>2 Reserves and surplus</b>			
Other Comprehensive Income			
Foreign Currency Translation Reserve			
Balance at the beginning of the year			1,93,797
Add: Transferred from statement of profit and loss			67,890
Balance at the end of the year			2,61,686
Surplus in the statement of profit and loss			
Balance at the beginning of the year	\$ 11,453.67		19,78,843
Add: Transferred from statement of profit and loss	\$ 16,514.33		13,96,437
Balance at the end of the year	\$ 27,968.00		33,75,280
	\$ 27,968.00		36,36,966
<b>3 Trade payables</b>			
Dues to related party [refer note (b) below]			
Dues to others (Trade payables)	\$ 111.00	85.58	9,500
	\$ 111.00		9,500
<b>4 Other current liabilities</b>			
Expenses payable [refer note (c) below]	\$ 2,250.00	85.58	1,92,558
	\$ 2,250.00		1,92,558
<b>5 Short-term provisions</b>			
Provision for income tax	\$ 4,790.00	85.58	4,09,935
	\$ 4,790.00		4,09,935
<b>6 Fixed assets</b>			
Computer	\$ 1,295.12	82.90	1,07,361
Printer	\$ 76.99	84.38	6,495
Accumulated depreciation - Computer	\$ (690.43)	82.90	(57,234)
Accumulated depreciation - Printer	\$ (2.65)	84.38	(224)
	\$ 679.03		56,398
<b>7 Trade receivables</b> (unsecured considered good, unless otherwise stated)			
	\$ 28,700.00	85.58	24,56,186

	\$ 28,700.00		24,56,186
	<u>\$ 28,700.00</u>		<u>24,56,186</u>
<b>8 Cash and bank balances</b>			
Balances with banks			
- in current and cash credit accounts	\$ 98,747.05	85.58	84,50,911
	<u>\$ 98,747.05</u>		<u>84,50,911</u>
	<u>\$ 98,747.05</u>		<u>84,50,911</u>
<b>9 Short-term loans and advances (Unsecured, considered good, unless otherwise stated)</b>			
Prepaid expenses	\$ 6,992.92	85.58	5,98,464
	<u>\$ 6,992.92</u>		<u>5,98,464</u>
<b>10 Revenue from operations</b>			
Sale of AC Spare Parts	\$ 12,405.73	84.56	10,49,018
Service Charges	\$ 2,63,700.00	84.56	2,22,98,238
Revenue from operations	<u>\$ 2,76,105.73</u>		<u>2,33,47,255</u>
<b>11 Other income</b>			
Miscellaneous income	\$ 110.08	84.56	9,308
	<u>\$ 110.08</u>		<u>9,308</u>
<b>12 Cost of materials consumed</b>			
Opening stock			
Traded Goods	\$ 812.67	84.56	68,719
Add: Purchases made during the year	\$ 10,453.27	84.56	8,83,919
	<u>\$ 11,265.94</u>		<u>9,52,638</u>
Less: Closing stock			
Traded Goods	\$ -	84.56	-
	<u>\$ 11,265.94</u>		<u>9,52,638</u>
<b>13 Employee benefits expense</b>			
Salary, wages and bonus	\$ 1,80,000.00	84.56	1,52,20,640
Contribution to provident and other funds	\$ 13,218.20	84.56	11,17,719
	<u>\$ 1,93,218.20</u>		<u>1,63,38,359</u>
<b>14 Depreciation and amortisation expense</b>			
Depreciation	\$ 412.77	84.56	34,903
	<u>\$ 412.77</u>		<u>34,903</u>
<b>15 Other expenses</b>			
Legal and professional fees [refer note (a) below]	\$ 2,000.99	84.56	1,69,202
Insurance	\$ 22,023.15	84.56	18,62,258
Rent			
-plant and machinery (Rent)	\$ 652.00	84.56	55,133
Rates and taxes	\$ 1,254.06	84.56	1,06,042
Bank charges	\$ 363.16	84.56	30,708
Postage, telephone and telex	\$ 19.30	84.56	1,649
Communication expenses	\$ 2,171.23	84.56	1,83,597
Business promotion expenses	\$ 19,964.28	84.56	16,88,162
Miscellaneous expenses	\$ 61.20	84.56	5,175
	<u>\$ 48,509.57</u>		<u>41,01,926</u>