Reserves and surplus 2 3 27,968.00 36,36,976 Current Habilities Trade payables - Dues of Micro Enterprises and Small Enterprises - Dues of Current Habilities - Dues of Micro Enterprises and Small Enterprises - Dues of Current Habilities - Dues of Current Habilities - Dues of Micro Enterprises and Small Enterprises - Successive Substitution of Successive Substitution of Substituti					As at 31st Mar 2025	
Shareholders   funds		Notes		In USD	rate	In INR
1	EQUITY AND LIABILITIES					
Reserves and surphus  2 \$ 27,968.00 36,36,90 1,09,49,90 Current liabilities Trade payables  -Dues of Nicro Enterprises and Small Enterprises -Dues of Nicro Enterprises and Small Enterprises 3 \$ 111.00 9,50 Other current liabilities 4 \$ 2,250.00 1,92,55 Short-term provisions 5 \$ 4,790.00 \$ 7,151.00 6,11,99  Total  Total  \$ 1,35,119.00 1,15,61,95  ASSETS  Non-current assets Non-current assets Non-current assets Tangible assets  Tangible assets  Tangible assets  Tangible assets  Tangible assets  Fixed assets  Tangible assets  Tang						
Reserves and surplus   2	Share capital	1	S	1,00,000.00		73,13,000
Current liabilities   Trade payables   Dues of Micro Enterprises and Small Enterprises   S   Dues of creditors other than Micro Enterprises and Small Enterprises   S   S   S   S   S   S   S   S   S	Reserves and surplus	2	\$			36,36,966
Trade payables  - Dues of Micro Enterprises and Small Enterprises  - Dues of creditors other than Micro Enterprises and Small Enterprises  - Dues of creditors other than Micro Enterprises and Small Enterprises  3 \$ 111.00 9,50  Other current liabilities  4 \$ 2,250.00 1,92,55  \$ 4,790.00 4,09,93  \$ 7,151.00 6,11,99  Total   S 1,35,119.00 1,15,61,95  ASSETS  Non-current assets  Non-current assets  Non-current assets  Tangible assets  Tangible assets  Current assets  Frade receivables  ash and bank balances  ash and bank balances  birnt term loans and advances  9 \$ 6,992.92 5,98,464  birnt term loans and advances  1,35,119.00 1,15,61,956  Ottal  S 1,35,119.00 1,15,61,959	was an area constant to this transfer of announcement of the first of					1,09,49,966
- Dues of Micro Enterprises and Small Enterprises - Dues of creditors other than Micro Enterprises and Small Enterprises - 3 \$ 111.00 9,50  Other current liabilities - 4 \$ 2,250.00 1,92,55  Short-term provisions - 5 \$ 4,790.00 4,90,93  \$ 7,151.00 6,11,99  Total  Total - \$ 1,35,119.00 1,15,61,95  ASSETS  Non-current assets Non-current assets Non-current assets Tangible assets - Tangible assets - Tangible assets - 5 6 6 9,03 56,399  Current assets - 7 \$ 28,700.00 24,56,186 - 28, 28,747.05 84,50,911 - Asset and bank balances - 8 9 8,747.05 84,50,911 - Asset and bank balances - 9 \$ 6,992.92 5,98,464 - 5 1,34,139.97 1,15,05,561  Total - 5 1,34,139.97 1,15,05,561  Total - 5 1,35,119.00 1,115,61,959	Current liabilities				territoria, territoria, ac	
- Dues of Micro Enterprises and Small Enterprises - Dues of creditors other than Micro Enterprises and Small Enterprises - 3 \$ 111.00 9,50  Other current liabilities - 4 \$ 2,250.00 1,92,55  Short-term provisions - 5 \$ 4,790.00 4,90,93  \$ 7,151.00 6,11,99  Total  Total - \$ 1,35,119.00 1,15,61,95  ASSETS  Non-current assets Non-current assets Non-current assets Tangible assets - Tangible assets - Tangible assets - 5 6 6 9,03 56,399  Current assets - 7 \$ 28,700.00 24,56,186 - 28, 28,747.05 84,50,911 - Asset and bank balances - 8 9 8,747.05 84,50,911 - Asset and bank balances - 9 \$ 6,992.92 5,98,464 - 5 1,34,139.97 1,15,05,561  Total - 5 1,34,139.97 1,15,05,561  Total - 5 1,35,119.00 1,115,61,959	Trade payables					
Dues of creditors other than Micro Enterprises and Small Enterprises   3   5   111.00   1,95.00   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.55   1,92.5						
Other current Habilities       4       \$       2,250.00       1,92,55         Short-term provisions       5       \$       4,790.00       4,09,93         S 7,151.00       6,11,99         Total         ASSETS         Non-current assets         Non-current assets         ixed assets         Tangible assets       6       \$       679.03       56,396         Current assets         frade receivables       7       \$       28,700.00       24,56,186         ash and bank balances       8       \$       98,747.05       84,50,911         hort term loans and advances       \$       1,31,139.97       1,15,05,561         Total       \$       1,35,119.00       1,15,61,959		3	\$	111.00		9.500
Short-term provisions 5 \$ \$ 4,790.00						
Total S 1,35,119.00 6,11,99  ASSETS  Non-current assets Non-current assets Non-current assets Fixed assets S 6 5 679.03 56,398  Current assets 6 5 679.03 56,398  Current assets 7 5 28,700.00 24,56,188  ash and bank balances 8 5 98,747.05 84,50,911  hort term loans and advances 9 5 6,992.92 5,98,464  S 1,34,139.97 1,15,05,561  Cotal S 1,35,119.00 1,15,61,959						
Total \$\\ \\$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		,			<del></del>	
ASSETS  Non-current assets Non-current assets Non-current assets Tangble assets  Tangble assets  Current assets  Frade receivables ash and bank balances ash and bank balances bort term loans and advances  Total  Total  Tangble assets  Tan	보통 하고 하다 있는 것이 없는 그 사람들이 되었다.			1,101100		0,11,223
ASSETS  Non-current assets Non-current assets  ixed assets  Tangible assets  Tangible assets  Current assets  rade receivables ash and bank balances hort term loans and advances  Total	Total		\$	1,35,119.00		1,15,61,959
Non-current assets Non-current assets  Tangible assets  Tangible assets  Current assets  Current assets  Fixed exects  Tangible assets  Current assets  Tangible assets  Current assets  Tangible						
Non-current assets Non-current assets  Tangible assets  Tangible assets  Current assets  Current assets  Fixed exects  Tangible assets  Current assets  Tangible assets  Current assets  Tangible						
Non-current assets  Tangble assets  6	ASSETS					
Non-current assets  Tangble assets  6						
Fixed assets     6     S     679.03     56,390       Current assets     5     679.03     56,390       Current assets     7     \$     28,700.00     24,56,180       Fash and bank balances     8     \$     98,747.05     84,50,911       Inort term loans and advances     9     \$     6,992.92     5,98,464       Solution     \$     1,31,139.97     1,15,05,561       Otal     \$     1,35,119.00     1,15,61,959						
Tangible assets 6 \$ 679.03 \$ 56,399 \$ 679.03 \$ 56,399 \$ \$ 679.03 \$ 56,399 \$ \$ 679.03 \$ 56,399 \$ \$ 6,990 \$ 24,56,180 \$ 8 \$ 98,747.05 \$ 84,50,911 \$ 60rt term loans and advances \$ \$ 1,34,139.97 \$ 1,15,05,561 \$ 60rd \$ \$ 1,34,139.97 \$ 1,15,05,561 \$ 60rd \$ \$ 1,35,119.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 60.00 \$ 1,15,61,959 \$ 1,15,61,959 \$ 1,15,61,959 \$ 1,15,61,959 \$ 1,15,61,959 \$ 1,15,61,959 \$ 1,15,61,959 \$ 1,15,61,959 \$ 1,15,61,959 \$ 1,1						
S   S   S   S   S   S   S   S   S   S						
Current assets  Trade receivables  Trade receivable	Tangible assets	. 6	\$			56,398
Trade receivables     7     \$ 28,700.00     24,56,180       Cash and bank balances     8     \$ 98,747.05     84,50,911       Ibort term loans and advances     9     \$ 6,992.92     5,98,464       S     1,34,139.97     1,15,05,561       Ortal     \$ 1,35,119.00     1,15,61,959			\$	679.03		56,398
Trade receivables     7     \$ 28,700.00     24,56,180       Cash and bank balances     8     \$ 98,747.05     84,50,911       Ibort term loans and advances     9     \$ 6,992.92     5,98,464       S     1,34,139.97     1,15,05,561       Ortal     \$ 1,35,119.00     1,15,61,959						
Trade receivables     7     \$ 28,700.00     24,56,180       Cash and bank balances     8     \$ 98,747.05     84,50,911       Ibort term loans and advances     9     \$ 6,992.92     5,98,464       S     1,34,139.97     1,15,05,561       Ortal     \$ 1,35,119.00     1,15,61,959						
Cash and bank balances     8     \$ 98,747.05     84,50,911       Chort term loans and advances     9     \$ 6,992.92     5,98,464       S     1,34,139.97     1,15,05,561       Cotal     \$ 1,35,119.00     1,15,61,959						,
hort term loans and advances 9 \$ 6,992.92 5,98,464 \$ 1,34,139.97 1,15,05,561						
S 1,34,139.97 1,15,05,561 \$ 1,35,119.00 1,15,61,959						
otal \$ 1,35,119.00 1,15,61,959	MON TELLIF IOAHS AND AGVANCES	9.				
v 450-3117-00 1313-0137-00 1313-0137-03			. 5	1,34,439.97		1,15,05,561
lotes 1 to 41 form an integral part of these financial statements	Cotal		\$	1,35,119.00	_	1,15,61,959
	Notes 1 to 41 form an integral part of these financial statements		\$			(0)

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

erprise

Daljit Singh Director (DIN: 02023964)

Place: Gurugram Date: 12 July 2025

For	the	period	ended	or

				31st Mar 2025	
	Notes		In USD	Conversion rate (INR/USD)	In INR
REVENUE					
Revenue from operations	:10	\$	2,76,105.73		2,33,47,255
Other income	11	\$	110.08		9,308
Total revenue		\$	2,76,215.81		2,33,56,563
EXPENSES					
Cost of materials consumed	12	S	11,265,94		9,52,638
Employee benefits expense	13	\$	1,93,218.20		1,63,38,359
Depreciation and amortisation expense	14	\$	+12.77		34,903
Other expenses	15	Ş	48,509.57		41,01,926
Total expenses		\$	2,53,406.48		2,14,27,827
Profit before tax		\$.	22,809.33		19,28,737
Tax expense					
Current tax		s	6,295.00		5,32,300
Current tax - earlier years		•	0,27.7.00		000وشاكوا
Deferred tax					
Deferred tax - earlier years					
Minimum Alternate Tax (MAT) credit entitlement					
Tax adjustments of earlier years					
Deferred tax - carlier years					
Profit for the year		\$	16,514.33		13,96,437
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 tupees, unless stated otherwise)

		In USD	Conversion rate (INR/USD)	In INR
1 Share capital				
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	73,13,00 73,13,000
. There is no movement in share capital in current year				AND STATE OF THE PARTY OF THE P
Equity share capital of Rs. 10 each fully paid up			7.2	
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
Shareholders holding more than 5% of shares of the Compa	any as at balance	sheet date		
		Percentage		Percentage
Amber Enterprises India Limited		100%		
Reserves and surplus				
Other Comprehensive Income				
Foreign Currency Translation Reserve Balance at the begining of the year				
Add: Transferred from statement of profit and loss		4 1 4 4 4		1,93,797
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 Add: Transferred from statement of profit and loss	\$ \$	11,453.67 16,514.33		19,78,843 13,96,437
Balance at the end of the year	\$	27,968.00		33,75,280
	\$	27,968.00	_	36,36,966
Trade payables				
Dues to related party [refer note (b) below] Dues to others (Trade payables)		111.00	05.50	
( Laute payables)	\$	111.00	85,58	9,500 9,500
Other current liabilities				
Expenses payable [refer note (c) below]	\$	2,250.00	85.58	1,92,558
	\$	2,250.00		1,92,558
hort-term provisions				
rovision for income tax	\$	4,790.00	85.58	4,09,935
	\$	4,790.00		4,09,935
ixed assets				
omputer	\$	1,295.12	82.90	1,07,361
inter	\$	76.99	84.36	6,495
ccumulated depreciation - Computer	\$	(690.43) (2.65)	82.90	(57,234)
	3	679.03	84.36	(224) 56,398
			Contract of the Contract of th	

	\$	28,700.00		24,56,186
	\$	28,700.00		24,56,186
8 Cash and bank balances				
Balances with banks - in current and cash credit accounts	\$	98,747.05 98,747.05	85.58	84,50,911 84,50,911
	3	98,747.05		84,50,911
9 Short-term loans and advances (Unsecured, considered go				
Prepaid expenses	, ş	6,992.92	85,58	5,98,464
	3	6,992.92		5,98,464
생활 등 경험 중요한 생활하는 모양이 되었다.				
10 Revenue from operations				
				·
Sale of AC Spare Parts Service Charges	\$ \$	12,405.73 2,63,700.00	84.56 84.56	10,49,018 2,22,98,238
Revenue from operations	3	2,76,105.73		2,33,47,255
11 Other income				
Miscellaneous income	\$	110.08	84.56	9,308
	\$	110.08		9,308
12 Cost of materials consumed				
Opening stock				
Traded Goods	\$	812.67	84.56	68,719
Add: Purchases made during the year	\$	10,453.27	84,56	8,83,919
	S	11,265.94		9,52,638
Less: Closing stock				
Traded Goods	\$		84.56	
	\$	11,265.94		9,52,638
3 Employee benefits expense				
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
	•	1,93,216.20		1,63,38,359
4 Depreciation and amortisation expense				
Depreciation	\$	412.77	84.56	34,903
5 Other expenses		412.77		34,903
V VIIIV Capellaca				
Legal and professional fees [refer note (a) below] Insurance	\$ \$	2,000.99 22,023.15	84.56 84.56	1,69,202 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	\$	19.50	84.56	1,649
Communication expenses	\$	2,171.23	84.56	1,83,597
Business promotion expenses Miscellaneous expenses	\$	19,964.28 61.20	84.56 84.56	16,88,162 5,175