

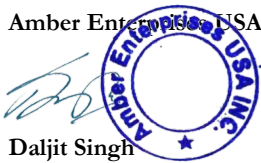
Amber Enterprises USA Inc.**Balance Sheet as at 31 March 2026**

(All amounts in rupees, unless stated otherwise)

	Notes	As at 31 March 2026	As at 31 March 2025
ASSETS			
Non-current assets			
Property, plant and equipment	1	24,761	56,398
Total non-current assets		24,761	56,398
Current assets			
Trade receivables	2	52,03,578	24,56,186
Cash and cash equivalents	3	1,18,90,367	84,50,911
Other current assets	4	2,11,101	5,98,464
Total current assets		1,73,05,046	1,15,05,561
Total assets		1,73,29,807	1,15,61,959
EQUITY AND LIABILITIES			
Equity			
Equity share capital	5	73,13,000	73,13,000
Other equity	6	81,43,552	36,36,966
Total equity		1,54,56,552	1,09,49,966
Current liabilities			
Trade payables	7	7,20,461	9,500
Other financial liabilities	8	2,60,299	1,92,558
Other current liabilities	9	8,92,495	4,09,935
Total current liabilities		18,73,255	6,11,993
Total equity and liabilities		1,73,29,807	1,15,61,959

The accompanying notes form an integral part of the financial statements.

This is the Balance Sheet referred to in our report of even date.

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

Director

(DIN: 02023964)

Place: Gurugram**Date:** 14-05-2026

Amber Enterprises USA Inc.**Statement of Profit and Loss for the year ended 31 March 2026**

(All amounts in rupees, unless stated otherwise)

	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
Income			
Revenue from operations	10	4,78,11,428	2,33,47,255
Other income	11	2,29,862	9,308
Total income		4,80,41,290	2,33,56,563
Expenses			
Cost of materials consumed	12	4,60,858	9,52,638
Employee benefits expense	13	1,70,98,623	1,63,38,359
Depreciation and amortisation expense	14	36,882	34,903
Other expenses	15	2,64,78,293	41,01,926
Total expenses		4,40,74,656	2,14,27,827
Profit before tax		39,66,634	19,28,737
Tax expense			
Current tax		8,45,441	5,32,300
Net profit for the year		31,21,193	13,96,437
Other comprehensive income			
Exchange differences on translation of foreign currency		13,85,393	2,61,686
Total comprehensive income for the year		45,06,586	16,58,123

The accompanying notes form an integral part of the financial statements.

This is the Statement of Profit and Loss referred to in our report of even date.

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

Director

(DIN: 02023964)

Place: Gurugram**Date:** 14-05-2026

	As at 31 March 2026	As at 31 March 2025
2 Trade receivables		
Other debts		
- Unsecured, considered good	52,03,578	24,56,186
	52,03,578	24,56,186
3 Cash and cash equivalents		
Balances with banks:		
- in current and cash credit accounts	1,18,90,367	84,50,911
	1,18,90,367	84,50,911
4 Other current assets		
Prepaid expenses	2,11,101	5,98,464
	2,11,101	5,98,464

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	As at 31 March 2026	As at 31 March 2025
5 Equity share capital		
Issued, subscribed capital and fully paid up		
Equity shares of INR 10 each	73,13,000	73,13,000
	73,13,000	73,13,000
6 Other equity		
Other Comprehensive Income		
Foreign Currency Translation Reserve		
Balance at the beginning of the year	4,55,483	1,93,797
Add: Transferred from statement of profit and loss	13,85,393	2,61,686
Balance at the end of the year	18,40,876	4,55,483
Surplus in the statement of profit and loss		
Balance at the beginning of the year	31,81,483	17,85,046
Add : Profit for the year	31,21,193	13,96,437
Balance at the end of the year	63,02,676	31,81,483
Total other equity	81,43,552	36,36,966
7 Trade payables		
Dues to others	7,20,461	9,500
	7,20,461	9,500
8 Other financial liabilities (Current)		
Expenses payable	2,60,299	1,92,558
	2,60,299	1,92,558
9 Other current liabilities		
Payable to statutory authorities	8,92,495	4,09,935
	8,92,495	4,09,935

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Amber Enterprises USA Inc.
Summary of significant accounting policies and other explanatory information for the year ended 31 March 2026
(All amounts in rupees, unless stated otherwise)

	For the year ended 31 March 2026	For the year ended 31 March 2025
10 Revenue from operations		
Operating revenue		
Sale of products	4,98,878	10,49,018
Service Charges	4,73,12,550	2,22,98,238
	4,78,11,428	2,33,47,255
11 Other income		
Interest income on Tax	21,351	-
Miscellaneous income	2,08,511	9,308
	2,29,862	9,308
12 Cost of materials consumed		
Cost of materials consumed - Traded Goods	4,60,858	9,52,638
	4,60,858	9,52,638
13 Employee benefits expense		
Salary, wages and bonus	1,59,03,378	1,52,20,640
Contribution to provident and other funds	11,95,245	11,17,719
	1,70,98,623	1,63,38,359
14 Depreciation and amortisation expense		
Depreciation of property, plant and equipment	36,882	34,903
	36,882	34,903
15 Other expenses		
Legal and professional fees	52,49,263	1,69,202
Repairs and maintenance		
-others	1,73,69,582	-
Insurance	20,65,385	18,62,258
Rent		
-plant and machinery	59,814	55,133
Rates and taxes	82,813	1,06,042
Bank charges	65,185	30,708
Communication expenses	1,94,769	1,85,246
Printing and stationery	2,907	-
Business promotion expenses	13,88,575	16,88,162
Miscellaneous expenses	-	5,175
	2,64,78,293	41,01,926

