

IL JIN Holding Ltd**Balance Sheet as at 31 March 2026**

(All amounts in ILS, unless stated otherwise)

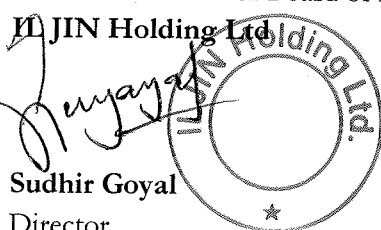
	Notes	As at 31 March 2026
ASSETS		
Non-current assets		
Financial assets		
Investments	1	18,96,21,802
Total non-current assets		18,96,21,802
Current assets		
Cash and cash equivalents	2	2,60,101
Other current assets	3	9,973
Total current assets		2,70,074
Total assets		18,98,91,876
EQUITY AND LIABILITIES		
Equity		
Equity share capital	4	11,04,39,576
Other equity	5	(29,72,846)
Total equity		10,74,66,730
LIABILITIES		
Non-current liabilities		
Financial liabilities		
Borrowings	6	5,88,84,671
Other non-current liabilities	7	23,00,000
Total non-current liabilities		6,11,84,671
Current liabilities		
Financial liabilities		
Borrowings	8	1,86,34,112
Other current liabilities	9	26,06,362
Total current liabilities		2,12,40,474
Total equity and liabilities		18,98,91,876

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

IL JIN Holding Ltd



Sudhir Goyal

Director

Ziv Haft

Ziv Haft

Certified Public Accountants (Isr.)

BDO Member Firm

Tel Aviv, Israel

בד"ר זיו האפט רואי חשבון

Place: Gurugram

Date: 13th May 2026

IL JIN Holding Ltd**Statement of Profit and Loss for the period from 7 September 2025 to 31 March 2026**

(All amounts in ILS, unless stated otherwise)

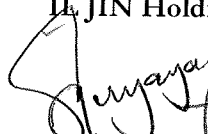
	Notes	For the period from 7 September 2025 to 31 March 2026
Income		
Other income	10	54,638
Total income		54,638
Expenses		
Finance costs	11	26,06,362
Other expenses	12	4,21,122
Total expenses		30,27,484
Profit before tax		(29,72,846)
Tax expense		
Current tax		-
Net profit for the year		(29,72,846)

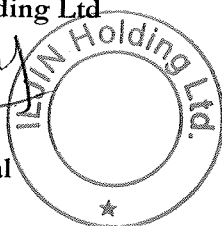
The accompanying notes form an integral part of the financial statements.

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

IL JIN Holding Ltd


Sudhir Goyal
Director



Ziv Haft
Ziv Haft
Certified Public Accountants (Isr.)
BDO Member Firm

Tel Aviv, Israel

סמך זיו האפט רואי חשבון

Place: Gurugram

Date: 13th May 2026

IL JIN Holding Ltd

Summary of significant accounting policies and other explanatory information for the period from 7 September 2025 to 31 March 2026

(All amounts in IL\$, unless stated otherwise)

		As at 31 March 2026
1	Non-current investments	
	Investment in Shares of Unitronics (1989) (R"G) Ltd.	18,96,21,802
		18,96,21,802
2	Cash and cash equivalents	
	Balances with banks:	
	- in current and cash credit accounts	2,60,101
		2,60,101
3	Other current assets	
	Prepaid expenses	9,973
		9,973

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IL JIN Holding Ltd**Summary of significant accounting policies and other explanatory information for the period from 7 September 2025 to 31 March 2026**

(All amounts in ILS, unless stated otherwise)

		As at 31 March 2026
4 Equity share capital		
Issued, subscribed capital and fully paid up		
Equity shares of INR 10 each		11,04,39,576
		<u>11,04,39,576</u>
5 Other equity		
Surplus in the statement of profit and loss		
Balance at the beginning of the year		-
Add : Profit for the year		(29,72,846)
Balance at the end of the year		<u>(29,72,846)</u>
Total other equity		<u>(29,72,846)</u>
6 Long-term borrowings		
Unsecured		
from IL JIN Electronics (India) Private Limited		5,88,84,671
		<u>5,88,84,671</u>
7 Other non-current liabilities		
Derivative liability (Put liability for NCI)		23,00,000
		<u>23,00,000</u>
8 Short-term borrowings		
Unsecured		
from Bank of Leumi		88,20,000
from IL JIN Electronics (India) Private Limited		98,14,112
		<u>1,86,34,112</u>
9 Other current liabilities		
Interest accrued		26,06,362
		<u>26,06,362</u>

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IL JIN Holding Ltd**Summary of significant accounting policies and other explanatory information for the period from 7 September 2025 to 31 March 2026**

(All amounts in ILS, unless stated otherwise)

		For the period from 7 September 2025 to 31 March 2026
10 Other income		
Interest income on deposits with banks		54,638
		<u>54,638</u>
11 Finance costs		
Interest on		
- Others		26,06,362
		<u>26,06,362</u>
12 Other expenses		
Legal and professional fees		2,94,976
Bank charges		1,26,146
		<u>4,21,122</u>

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