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

IL JIN Holding Ltd.

Sudhir Goyal
Director

Ziv Haft
Ziv Haft
Certified Public Accountants (Isr.)
BDO Member Firm
Tel Aviv, Israel
BDO 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

IL JIN Holding Ltd.

Sudhir Goyal

Director

Ziv Haft

Ziv Haft

Certified Public Accountants (Isr.)

BDO Member Firm

Tel Aviv, Israel

BDO זיו האפט רואי חשבון

Place: Gurugram

Date: 13th May 2026

	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
		11,04,39,576
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	**(29,72,846)**
	Total other equity	**(29,72,846)**
6	**Long-term borrowings**	
	Unsecured	
	from IL JIN Electronics (India) Private Limited	5,88,84,671
		5,88,84,671
7	**Other non-current liabilities**	
	Derivative liability (Put liability for NCI)	23,00,000
		23,00,000
8	**Short-term borrowings**	
	Unsecured	
	from Bank of Leumi	88,20,000
	from IL JIN Electronics (India) Private Limited	98,14,112
		1,86,34,112
9	**Other current liabilities**	
	Interest accrued	26,06,362
		26,06,362

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

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