

Creme 21 GMBH
BALANCE SHEET
As at 31st Mar 2026
Amount in Local Currency

Particulars	Notes	As at 31st Mar 2026		As at 31st Mar 2025	
ASSETS					
1. Non-Current Assets					
(a) Property, Plant and Equipment	3.1	2		2	
(b) Capital Work-in-Progress		-		-	
(c) Investment Property		-		-	
(d) Goodwill on Consolidation		-		-	
(e) Right of Use Assets		-		-	
(f) Intangible Assets	3.1	2,028		2,766	
(g) Intangible Assets under Development		-		-	
(h) Financial Assets		-		-	
(i) Investments		-		-	
(ii) Loans	3.2	-		-	
(iii) Others		-		-	
(i) Other Non-Current Assets		750	2,780	750	3,518
2. Current Assets					
(a) Inventories	3.3	-		-	
(b) Financial Assets					
(i) Investments		-		-	
(ii) Trade Receivables	3.4	-		-	
(iii) Cash and Cash Equivalents	3.5	5,279		27,994	
(iv) Bank Balance other than (iii) above		-		-	
(v) Loans		-		-	
(vi) Other Financial Assets		-		-	
(c) Current Tax Assets (Net)		-		-	
(d) Other Current Assets	3.6	6,599	11,878	5,672	33,667
Total Assets		14,658		37,184	
EQUITY AND LIABILITIES					
EQUITY					
(a) Equity Share Capital	3.7	25,000		25,000	
(b) Other Equity	3.8	(18,178)	6,822	(19,935)	5,065
1. Non-Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings		-		-	
(ii) Other Financial Liabilities		-		-	
(b) Provisions		-		-	
(c) Deferred Tax Liabilities (Net)		-		-	
(d) Other Non-Current Liabilities		-	-	-	-
2. Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings		-		-	
(ii) Trade Payables					
Total outstanding dues of Micro, Small & Medium Enterprises (MSME)		-		-	
Total outstanding dues of creditors Other than MSME	3.9	7,836		32,119	
(iii) Other Finanacial Liabilities		-		-	
(b) Other Current Liabilities	3.10	-		-	
(c) Provisions		-		-	
(d) Current Tax Liabilities (Net)		-		-	
			7,836		32,119
Total Equity and Liabilities		14,658		37,184	

Date: 21st Apr, 2026


Chirag Sheth
Managing Director



Crema 21 GMBH
STATEMENT OF PROFIT AND LOSS ACCOUNT
For the Year Ended Mar 26

Particulars		Year Ended Mar 26	Year Ended Mar 25
Income			
Revenue from Operations		31,865	24,193
Other Income		-	-
Total Income	(A)	31,865	24,193
Expenses			
Cost of Materials Consumed			
Purchases of Stock-in-Trade		22,287	12,048
(Increase)/Decrease in Inventories of Finished Goods, Stock in Trade and Work-in-Progress		-	-
Excise duty on sale of Goods		-	-
Employee Benefits Expense		-	-
Other Expenses		7,084	20,161
Total Expenses Before Interest, Depreciation, Amortisation and Tax	(B)	29,370	32,209
Earning Before Interest, Depreciation, Amortisation and Tax	(A-B)	2,495	(8,017)
Finance Costs	(C)	-	-
Depreciation, Amortisation & Impairment Expense:			
a) Amortisation & Impairment of Intangible Assets		738	738
b) Depreciation on Right of use assets		-	-
c) Depreciation of Tangible Assets		-	-
	(D)	738	738
Total Expenses	(B+C+D)=E	30,108	32,947
Profit Before tax and exceptional items	(A-E)=F	1,758	(8,754)
Exceptional items	(G)		
Profit Before tax	(F-G)=H	1,758	(8,754)
Tax Expense:	(I)		
Current Tax (MAT)		-	-
Provision of Earlier Years		-	-
MAT Credit Entitlement			-
Deferred Tax charge			
Profit for the year	(H-I)=J	1,758	(8,754)
Other Comprehensive Income			
Items that will not be reclassified to Profit or Loss in subsequent periods			
Equity Instrument through Other Comprehensive Income (net of tax)			
Remeasurement of the net defined benefit liability/ asset (net of tax)			
Income Tax Effect			
Total Other Comprehensive Income, net of tax		-	-
Total Comprehensive Income for the year		1,758	(8,754)

Date: 21st Apr, 2026


Chirag Sheth
Managing Director



Creme 21 GMBH
Notes to Financial Statements
For the Year Ended Mar 26

3.1 Property Plant & Equipment

3.7 Other Non-current Assets

	Year Ended Mar 26		Year Ended Mar 25
Unsecured, Considered Good unless otherwise stated			
Advances		750	750
Total	-	750	750

3.3: Inventories

	Year Ended Mar 26		Year Ended Mar 25
(At lower of cost and net realisable value)			
Traded Goods		-	-
Total	-	-	-

3.4: Trade Receivables

	Year Ended Mar 26		Year Ended Mar 25
At amortised cost			
Secured			
Considered Good - Covered under Credit insurance and LC		-	-
Unsecured			
Considered Good		-	-
Total	-	-	-

3.5: Cash and Cash Equivalents

	Year Ended Mar 26		Year Ended Mar 25
Cash and Cash Equivalents			
Balances with Banks		5,236	27,952
Cash on hand		43	43
Total	-	5,279	27,994

3.6: Other Current Assets

	Year Ended Mar 26		Year Ended Mar 25
Unsecured, considered good			
Balances with Excise and Sales Tax Department		6,599	5,672
Total		6,599	5,672

3.7 Equity Share Capital

	Year Ended Mar 26		Year Ended Mar 25
Authorised			
Issued			
Subscribed & Paid up*			
		25,000	25,000
Total Issued, Subscribed and Fully paid up Share Capital		25,000	25,000

3.8 Other Equity

	Year Ended Mar 26		Year Ended Mar 25
Retained Earnings			
Opening balance	(19,935)		(11,181)
Net Profit for the Year	1,758		(8,754)
Closing Balance		(18,178)	-
Total		(18,178)	(19,935)

3.9 Trade Payables

	Year Ended Mar 26		Year Ended Mar 25
At amortised cost			
Total outstanding dues of creditors Other than MSME		7,836	32,119
Total	-	7,836	32,119

3.10 Other Current Liabilities

	Year Ended Mar 26		Year Ended Mar 25
Advance from Customers		-	
Duties & Taxes		-	-
Total	-	-	-



Crema 21 GMBH
Notes to Financial Statements
For the Year Ended Mar 26

3.1 Property Plant & Equipment

3.10: Revenue from operations

	Year Ended Mar 26	Year Ended Mar 25
Sale of Products	31,865	24,193
Other Operating Revenues	-	-
Total	31,865	24,193

3.11: Other Income

	Year Ended Mar 26	Year Ended Mar 25
Interest Received on financial assets carried at amortised cost		
Loans & Deposits		-
Others	-	-
Profit/ (loss) on Sales of Property, Plant & Equipments	-	-
Miscellaneous Receipts	-	-
Net foreign exchange gain	-	-
Total	-	-

3.12: Change in inventories of finished goods, work-in-progress and Stock-in- Trade

	Year Ended Mar 26	Year Ended Mar 25
(I) Opening Stock		
Work-in-progress	-	-
Finished Goods	-	-
Stock-in-Trade	-	-
(II) Closing Stock		
Work-in-progress	-	-
Finished Goods	-	-
Stock-in-Trade	-	-
(I) - (II)	-	-

3.13: Employee Benefit Expenses

	Year Ended Mar 26	Year Ended Mar 25
Salaries and Wages	-	-
Contribution to Provident and Other Funds	-	-
Total	-	-

3.14: Finance Cost

	Year Ended Mar 26	Year Ended Mar 25
Interest expenses	-	-
Total	-	-

3.15: Other Expenses

	Year Ended Mar 26	Year Ended Mar 25
Rent	3,000	3,000
Electric Charges	-	-
Postage & Telegram	-	-
Provision for Doubtful Debts	-	-
Telephone Charges	-	-
Insurance	-	80
Rates and Taxes	206	710
Freight & Forwarding	-	131
Recruitment Expenses	-	-
Advertisement & Sales Promotion	-	-
Maint & Service Charges	3,512	3,578
Legal and Professional Fees	-735	11,722
Travelling and Conveyance	-	-
Sundry Balance Written off	-	-
Miscellaneous Expenses	255	277
Royalty	637	484
Bank Charges	209	179
Total	7,084	20,161

Depreciation, Amortisation & Impairment Expense

	Year Ended Mar 26	Year Ended Mar 25
a. Amorisation & Impairment of Intangible Assets	738	738
b. Depreciation of Other Assets	-	-
Total	738	738



Notes to Financial statements

3.1 Property Plant & Equipment

Particulars	Gross Block					Depreciation				Net Block	
	1	Additions	Disposals/ Transfer	Exchange Fluctuation	As at 31st Mar, 2026	1	For the year	Disposals/ Transfer	As at 31st Mar, 2026	As at 31st Mar, 2026	As at 31st Mar, 2025
Office Equipment	87	-	-	-	87	86	-	-	86	1	1
Computer	6,687	-	-	-	6,687	6,686	-	-	6,686	1	1
Property, Plant & Equipment Total	6,773	-	-	-	6,773	6,771	-	-	6,771	2	2
Capital Work- In-Progress	-	-	-	-	-	-	-	-	-	-	-
Total	6,773	-	-	-	6,773	6,771	-	-	6,771	2	2

3.2 Intangible Assets

Particulars	Gross Block					Amortisation				Net Block	
	1	Additions	Disposals/ Transfer	Exchange Fluctuation	As at 31st Mar, 2026	1	For the year	Disposals/ Transfer	As at 31st Mar, 2026	As at 31st Mar, 2026	As at 31st Mar, 2025
Computer Software	-	-	-	-	-	-	-	-	-	-	-
Others	7,375	-	-	-	7,375	4,609	738	-	5,347	2,028	2,766
Intangible Assets Total	7,375	-	-	-	7,375	4,609	738	-	5,347	2,028	2,766
Grand Total	7,375	-	-	-	7,375	4,609	738	-	5,347	2,028	2,766

Trade Receivables Ageing - As at Mar 31, 2026

Particulars	Current but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months to 1 Year	1 to 2 Years	2 to 3 Years	More than 3 Years	
(i) Undisputed Trade							-
(ii) Undisputed							-
(iii) Undisputed							-
(iii) Disputed Trade							-
(iv) Disputed Trade							-
(vi) Disputed Trade							-

Trade Receivables Ageing - As at March 31, 2025

Particulars	Current but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months to 1 Year	1 to 2 Years	2 to 3 Years	More than 3 Years	
(i) Undisputed Trade							-
(ii) Undisputed							-

There are no disputed trade receivable outstanding as on September 30, 2025 and March 31, 2025

Trade Payables Ageing - As at March 31, 2026

Particulars	Current but not due	Outstanding for following periods from due date of payment				
		Less than 1 Year	1 to 2 Years	2 to 3 Years	More than 3 Years	Total
Total outstanding dues of Micro & Small Enterprises						-
Total outstanding dues of creditors other than Micro & Small Enterprises	7,836					7,836
Disputed dues of Micro & Small enterprises - MSME						-
Disputed dues of creditors other than Micro & Small Enterprises						-

Trade Payables Ageing - As at March 31, 2025

Particulars	Current but not due	Outstanding for following periods from due date of payment				
		Less than 1 Year	1 to 2 Years	2 to 3 Years	More than 3 Years	Total
Total outstanding dues of Micro & Small Enterprises						-
Total outstanding dues of creditors other than Micro & Small Enterprises	32,119					32,119
Disputed dues of Micro & Small enterprises - MSME						-
Disputed dues of creditors other than Micro & Small Enterprises						-

Particulars	As at	
	As at 31.03.2026	As at 31.03.2025
Non Current		
Investment Carried at Cost		
Investment in Equity instruments(Unquoted, Fully Paid)		
In Subsidiaries		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
 In Associate		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
 Investment In Government & Trust Securities (Unquoted)		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
(i)	-	-
 Investment Carried at FVTPL (Unquoted, Fully Paid)		
Equity Shares		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
 Preference Shares		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
 Less: Fair value loss		-
Investment in Mutual Fund (Unquoted)		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
(ii)	-	-
 Investment Carried at Fair Value through Other Comprehensive Income		
Investment in Equity instruments(Quoted, Fully paid)		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
(iii)	-	-
Total (i) + (ii) + (iii)	-	-
Aggregate Book Value of Quoted Investments and Market Vaue there	-	-
Aggregate Book Value of Unquoted Investments	-	-

Particulars	As at	
	As at 30.09.2024	As at 31.03.2024
Current		
Investment carried at fair value through Profit or loss		
Investment in Mutual Fund (Unquoted)		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
 Investment in Mutual Fund (Quoted)		
XXXXXXXXXXXXXXXXXX	XXXX	XXXX
	-	-
Aggregate amount of Unquoted Investments and Market Value thereof	-	-
Aggregate amount of Quoted Investments and Market Value thereof	-	-

Creme 21 GMBH
Details required for Stock Reserve Computation

Particulars	Amount		
	Purchase from Related Party	Purchase from third Party/OWN Manufacturing	Total Closing Stock as on reporting Date
Raw Material	-	-	-
Packing Material	-	-	-
WIP	-	-	-
Finished Goods	-	-	-
Goods in Transit	-	-	-

Creme 21 GmbH**Statement Of Exchange Gain / Loss Account****For the Period Ended Mar 2026**

Particulars	Amount
Exchange Gain/Loss as per PL	-
Realised Portion	-
Unrealised Portion	-
Total	-