

<b>LM MANUFACTURING LIMITED</b>		
<b>Balance Sheet as at March 31, 2024</b>		
<b>Particulars</b>	<b>Note No.</b>	<b>GBP</b>
		<b>As at March 31 2024</b>
<b>ASSETS:</b>		
<b>Non-Current Assets:</b>		
Property, Plant and Equipment	1	2,582,900
Financial Assets:		
Investments	2	5,965
Other Financial Assets	3	8,874
		<b>2,597,739</b>
<b>Current Assets:</b>		
Inventories	4	1,596,755
Financial Assets:		
Trade Receivables	5	705,680
Cash and Cash Equivalents	6	486,964
Other Current Financial Assets	7	145,198
Other Current Assets	8	94,166
		<b>3,028,763</b>
<b>Total</b>		<b>5,626,502</b>
<b>EQUITY AND LIABILITIES:</b>		
<b>Equity:</b>		
Equity Share Capital	9	4,000
Other Equity	10	(12,672,785)
		<b>(12,668,785)</b>
<b>Non-Current Liabilities:</b>		
Deferred Tax Liabilities [Net]	11	177,078
		<b>177,078</b>
<b>Current Liabilities:</b>		
Financial Liabilities:		
Borrowings	12	15,391,895
Trade Payables	13	2,236,210
Other Current Liabilities	14	490,104
		<b>18,118,209</b>
<b>Total</b>		<b>5,626,502</b>
<b>Statement of Profit and Loss for the period ended March 31, 2024</b>		
<b>Particulars</b>	<b>Note No.</b>	<b>GBP</b>
		<b>For the period from 06/11/2023 to 31/03/2024</b>
Revenue from Operations	15	3,531,531
<b>Total Income</b>		<b>3,531,531</b>
<b>EXPENSES:</b>		
Cost of Materials Consumed	16	388,644
Employee Benefits Expense	17	1,495,861
Finance Costs	18	1,446
Depreciation, Amortisation and Impairment expense	19	176,514
Other Expenses	20	2,240,891
<b>Total Expenses</b>		<b>4,303,356</b>
<b>Loss before Tax before Exceptional items</b>		<b>(771,825)</b>
Less: Exceptional items		-
<b>Loss before Tax</b>		<b>(771,825)</b>
Less: Tax Expense:		
Current Tax	21	(120,019)
Deferred Tax		-
<b>Loss for the period</b>		<b>(651,806)</b>
For and on behalf of the Board		
Sd/-		
Director		
Dated : May 15, 2024		

<b>LM MANUFACTURING LIMITED</b>	
<b>Notes to the Financial Statements</b>	
	<b>GBP</b>
	<b>As at March 31</b>
	<b>2024</b>
<b>Note: 1-Property, Plant &amp; Equipment and Intangible Assets:</b>	
<b>Net Block:</b>	
Property, Plant and Equipment	2,582,900
<b>Total</b>	<b>2,582,900</b>
<b>Note: 2-Investments [Non-Current]:</b>	
Investments in Subsidiaries and Joint Ventures:	
Investments in Equity Instruments	5,965
<b>Total</b>	<b>5,965</b>
<b>Note: 3-Other Financial Assets:</b>	
Others	8,874
<b>Total</b>	<b>8,874</b>
<b>Note: 4-Inventories:</b>	
Inventories	1,596,755
<b>Total</b>	<b>1,596,755</b>
<b>Note: 5-Trade Receivables:</b>	
Trade Receivables	705,680
<b>Total</b>	<b>705,680</b>
<b>Note: 6-Cash and Bank Balances:</b>	
<b>A Cash and Cash Equivalents:</b>	
Balances with Banks	486,964
<b>Total</b>	<b>486,964</b>
<b>Note: 7-Other Current Financial Assets:</b>	
[Unsecured, Considered Good]	
Other Current Financial Assets	145,198
<b>Total</b>	<b>145,198</b>
<b>Note: 8-Other Current Assets:</b>	
[Unsecured, Considered Good]	
Prepaid Expenses	94,166
<b>Total</b>	<b>94,166</b>
<b>Note: 9-Equity Share Capital:</b>	
<b>Issued, Subscribed and Paid-up:</b>	
Equity Shares	4,000
<b>Total</b>	<b>4,000</b>
<b>Note: 10-Other Equity</b>	
<b>Retained Earnings:</b>	
Balance as per last Balance Sheet	(12,020,979)
Add [Less]: Profit [Loss] for the year	(651,806)
<b>Total</b>	<b>(12,672,785)</b>
<b>Note: 11-Deferred Tax Liabilities</b>	
Deferred Tax Liabilities [Net]	177,078
<b>Total</b>	<b>177,078</b>
<b>Note: 12-Borrowings:</b>	
From Others [Unsecured]	15,391,895
<b>Total</b>	<b>15,391,895</b>
<b>Note: 13-Trade Payables:</b>	
Micro, Small and Medium Enterprises	
Others	2,236,210
<b>Total</b>	<b>2,236,210</b>
<b>Note: 14-Other Current Liabilities:</b>	
Others	490,104
<b>Total</b>	<b>490,104</b>

<b>LM MANUFACTURING LIMITED</b>	
<b>Notes to the Financial Statements</b>	
	<b>GBP</b>
	<b>For the period from 06/11/2023 to 31/03/2024</b>
<b>Note: 15-Revenue from Operations:</b>	
Revenue from Operations	3,531,531
<b>Total</b>	<b>3,531,531</b>
<b>Note: 16-Cost of Materials Consumed:</b>	
Cost of Materials Consumed	388,644
<b>Total</b>	<b>388,644</b>
<b>Note: 17-Employee Benefits Expense:</b>	
Salaries and wages	1,495,861
<b>Total</b>	<b>1,495,861</b>
<b>Note: 18-Finance Cost:</b>	
Bank commission & charges	1,446
<b>Total</b>	<b>1,446</b>
<b>Note: 19-Depreciation, Amortisation and Impairment expense:</b>	
Depreciation, Amortisation and Impairment expense	176,514
<b>Total</b>	<b>176,514</b>
<b>Note: 20-Other Expenses:</b>	
Legal and Professional Fees	147,309
Analytical Expenses	11,197
Consumption of Stores and spare parts	513,581
Rates and Taxes [excluding taxes on income]	24,719
Power & fuel	135,064
Repairs to Plant and Machinery	46,494
Rent	67,859
Insurance	17,966
Repairs to Others	22,939
Research Materials	1,113,500
Traveling Expenses	48,918
Freight and forwarding on sales	4,437
Miscellaneous Expenses	86,908
<b>Total</b>	<b>2,240,891</b>
<b>Note: 21-Tax Expenses:</b>	
<b>A Statement of profit and loss:</b>	
<b>Profit or loss section:</b>	
<b>Current income tax:</b>	
Current income tax charge	(120,019)
<b>Deferred tax:</b>	
Relating to origination and reversal of temporary differences	-
<b>Tax expense reported in the statement of profit and loss</b>	<b>(120,019)</b>