

L M Manufacturing Limited			
Balance Sheet as at March 31, 2026			
Particulars	Note No.	GBP-Thousand	
		As at March 31	
		2026	2025
ASSETS:			
Non-Current Assets:			
Property, Plant and Equipment	1	2,943	2,770
Other Intangible Assets		206	36
Financial Assets:			
Investments	2	6	6
Other Financial Assets	3	5	3
Deferred Tax Assets [Net]		-	2,231
		3,159	5,046
Current Assets:			
Inventories	4	1,827	1,413
Financial Assets:			
Trade Receivables	5	686	2,574
Cash and Cash Equivalents	6	6,909	372
Other Current Financial Assets	7	-	113
Other Current Assets	8	945	332
		10,367	4,805
Total		13,526	9,851
EQUITY AND LIABILITIES:			
Equity:			
Equity Share Capital	9	4	4
Other Equity	10	(30,336)	(17,857)
		(30,332)	(17,853)
Non-Current Liabilities:			
Financial Liabilities:			
Borrowings	11	4,040	15,392
		4,040	15,392
Current Liabilities:			
Financial Liabilities:			
Trade Payables	12	39,681	12,312
Other Current Liabilities	13	137	-
		39,818	12,312
Total		13,526	9,851
For and on behalf of the Board			
Sd/-			
Director			
Dated : May 15, 2026			

L M Manufacturing Limited			
Statement of Profit and Loss for the year ended March 31, 2026			
Particulars	Note No.	GBP-Thousand	
		Year ended March 31	
		2026	2025
Revenue from Operations	14	2,379	4,285
Total Income		2,379	4,285
EXPENSES:			
Cost of Materials Consumed	15	2,161	1,474
Employee Benefits Expense	16	4,967	4,075
Finance Costs	17	583	1,539
Depreciation, Amortisation and Impairment expense		504	433
Other Expenses	18	4,330	4,207
Net Loss [Gain] on foreign currency transactions		82	29
Total Expenses		12,627	11,758
Loss before Tax		(10,248)	(7,473)
Less: Tax Expense:			
Current Tax		2,231	120
Deferred Tax		-	(2,408)
		2,231	(2,288)
Loss for the year		(12,479)	(5,184)
For and on behalf of the Board			
Sd/-			
Director			
Dated : May 15, 2026			

L M Manufacturing Limited		
Notes to the Financial Statements		
	GBP-Thousand	
	As at March 31	
	2026	2025
Note: 1-Property, Plant and Equipment:		
Factory Buildings	1,612	1,625
PLANT & MACHINERY	970	936
FURNITURE & FIXTURES	361	209
	2,943	2,770
Note: 2-Investments [Non-Current]:		
Investments in Subsidiaries and Joint Ventures:		
Investments in Equity Instruments	6	6
Total	6	6
Note: 3-Other Financial Assets:		
Security Deposits	5	3
Total	5	3
Note: 4-Inventory:		
[The Inventory is valued at lower of cost and net realisable value]		
Classification of Inventories:		
Stock-in-Trade	1,827	1413
Total	1,827	1,413
Note: 5-Trade receivables:		
Trade debtors	686	2,574
Total	686	2,574
Note: 6-Cash and Bank Balances:		
Cash and Cash Equivalents:		
Cash Balance On Hand	-	5
Balances with Banks	6,909	368
Total	6,909	372
Note: 7-Other Current Financial Assets:		
[Unsecured, Considered Good]		
Other Current Financial Assets	-	113
Total	-	113

L M Manufacturing Limited		
Notes to the Financial Statements		
	GBP-Thousand	
	As at March 31	
	2026	2025
Note: 8-Other Current Assets:		
Balances with Statutory Authorities	74	-
Advances to Suppliers	652	127
Other Current Financial Assets	127	-
Prepaid Expenses	92	206
Total	945	332
Note: 9-Equity Share Capital:		
Issued, Subscribed and Paid-up:		
Equity Shares	4	4
	4	4
Note: 10-Other Equity:		
Retained Earnings:		
Balance as per last Balance Sheet	(17,857)	(12,673)
[Add]: Loss for the year	(12,479)	(5,184)
Total	(30,336)	(17,857)
Note: 11-Borrowings:		
Intercompany Loan Received	4,040	15,392
Total	4,040	15,392
Note: 12-Trade Payables:		
Micro, Small and Medium Enterprises	-	-
Others	39,681	12,312
Total	39,681	12,312
Note: 13-Other Current Liabilities:		
Payable to Statutory Authorities	137	-
Total	137	-

L M Manufacturing Limited		
Notes to the Financial Statements		
	GBP-Thousand	
	Year ended March 31	
	2026	2025
Note: -14-Revenue from Operations:		
Sale of Products	2,379	4,285
Total	2,379	4,285
Note: 15-Cost of Materials Consumed:		
Raw Materials:		
Stock at commencement	1,413	1,597
Add: Purchases	2,575	1,290
	3,988	2,887
Less: Stock at close	1,827	1,413
	2,161	1,474
Total	2,161	1,474
Note: 16-Employee Benefits Expense:		
Salaries and wages	4,833	3,960
Contribution to provident and other funds	73	87
Staff welfare expenses	61	28
Total	4,967	4,075
Note: 17-Finance Cost:		
Interest expense	578	1,538
Bank commission & charges	5	1
Total	583	1,539
Note: 18-Other Expenses:		
Analytical Expenses	3	-
Consumption of Stores and spare parts	494	863
Power & fuel	321	352
Rent	77	40
Repairs to Buildings	24	30
Repairs to Plant and Machinery	325	267
Repairs to Others	24	51
Insurance	70	54
Rates and Taxes [excluding taxes on income]	69	93
Traveling Expenses	69	136
Legal and Professional Fees	341	287
Freight and forwarding on sales	271	156
Bad debts written off	267	-
Other Research expense	1,202	1,372
Miscellaneous Expenses	772	505
Total	4,330	4,207