

MANORAMA LATIN AMERICA LTDA
Audited Balance Sheet for the period ended 31 March 2025

	Notes	2024-25 Q4 BRL	2024-25 Q4 INR @ 14.887
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment		-	-
(b) Capital work-in-progress		-	-
(c) Intangible assets under development		-	-
Deferred tax assets (net)		-	-
(d) Financial assets			
(i) Other financial assets		-	-
(e) Other non-current assets		-	-
		-	-
Current Assets			
(a) Inventories		-	-
(b) Financial assets			
(i) Trade Receivables		6.000.000	89.323.973
(ii) Cash and cash equivalents		-	-
(iii) Bank balances other than Cash and cash equivalents mentioned above		-	-
(iv) Other financial assets		-	-
(c) Current Tax assets (Net)		-	-
(d) Other current assets		-	-
		-	-
		6.000.000	89.323.973
Total Assets		6.000.000	89.323.973
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital		6.000.000	89.323.973
(b) Other equity		-51.797	-771.124
		5.948.203	88.552.849
Liabilities			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other non-current liabilities		-	-
(d) Provisions		-	-
		-	-
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade payables		30.797	458.490
'- total outstanding dues of micro enterprises and small		-	-
'- total outstanding dues of creditors other than		-	-
(iii) Other Financial Liabilities		-	-
(b) Other current liabilities		-	-
(c) Provisions		21.000	312.634
(d) Current tax liabilities (Net)		-	-
		51.797	771.124
Total Equity and Liabilities		6.000.000	89.323.973


 DATACOMPANY ASSESSORIA CONTABIL LTDA
 JOSE ROBERTO DE SOUZA
 CONTADOR
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 CPF - 094.590.378-70

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Audited Statement of Profit and Loss for the period ended 31 March 2025

	Particulars	Note No.	2024-25 Q4	2024-25 Q4
			BRL	INR @ 14.887
I	INCOME			
	Revenue from operations		-	-
	Other income		-	-
	Total Revenue		-	-
II	EXPENDITURE			
	Cost of materials consumed		-	-
	Purchase of stock-in-trade		-	-
	Changes in inventories of finished goods, by-product and stock-in-trade		-	-
	Employee benefits expense		-	-
	Finance costs		-	-
	Depreciation and amortization expense		-	-
	Other expenses		51.797	772.247
	Total Expenses		51.797	772.247
	Profit before tax and prior period items		-51.797	-772.247
	Prior period items (Note - 38)		-	-
	Profit before tax		-51.797	-772.247
IV	Tax expense:			
	Current Tax		-	-
	MAT credit entitlement		-	-
	Deferred Tax		-	-
	Tax related to earlier years		-	-
	Total income tax expense		-	-
V	Profit (Loss) for the period		-51.797	-772.247
	Other Comprehensive Income			
	<u>Items that will not be reclassified to profit or loss</u>			
	Re-measurement gain/(loss) on defined benefit plans, Gross		-	-
	Income tax relating to items that will not be reclassified to profit or loss		-	-
	Total Other Comprehensive Income (Net of Tax)		-	-
	Total Comprehensive Income for the Period		(51.797)	(772.247)


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	BRL	INR
Current Assets		
Share capital receivable	6.000.000,00	89.323.972,54
	6.000.000,00	89.323.972,54

Current Liabilities		
Creditors	30.797,36	458.490,42
Accrued Expenses	21.000,00	312.633,90
	51.797,36	771.124,33

Equity share capital		
Authorised capital		
60,00,000(2024: 6000) Equity Shares of ₹1000 each	6.000.000	89.323.972,54
	6.000.000	89.323.973
Issued,Subscribed & Paid up Capital		
60,00,000(2024: 6000) Equity Shares of ₹1000 each	6.000.000	89.323.972,54
	6.000.000	89.323.973

Other Equity		
Retained Earning		
Opening:	-	-
Profit for the Current Year	(51.797)	(772.247)
	(51.797)	(772.247)
Foreign Currency Translation Reserve		1.123,00
	-	1.123,00
Total	(51.797,36)	(771.123,84)

Other Expenses		
Legal & Professional	30.797,36	459.157,84
Audit fees	21.000,00	313.089,00
	51.797,36	772.246,84


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