

Sterling and Wilson Kazakhstan LLP

Balance sheet

as at 31 March 2024

(Currency : KZT)

	<i>Note</i>	31 March 2024	31 March 2023
Assets			
1 Current assets			
(a) Financial assets			
(i) Cash and cash equivalents	1	74,000	74,000
Total current assets		<u>74,000</u>	<u>74,000</u>
Total assets		<u>74,000</u>	<u>74,000</u>
Equity and liabilities			
Equity			
(a) Equity share capital		778,000	778,000
(b) Other equity	2		
- Retained earnings		<u>(1,661,000)</u>	<u>(1,661,000)</u>
Total equity		<u>(883,000)</u>	<u>(883,000)</u>
Liabilities			
1 Current liabilities			
(a) Financial liabilities			
(i) Borrowings	3	943,000	943,000
(ii) Trade payables	4	14,000	14,000
Total current liabilities		<u>957,000</u>	<u>957,000</u>
Total liabilities		<u>957,000</u>	<u>957,000</u>
Total equity and liabilities		<u>74,000</u>	<u>74,000</u>

For and on behalf of the Board of Directors of
Sterling and Wilson Kazakhstan LLP

Neville Madan

Sterling and Wilson Kazakhstan LLP

Statement of profit and loss

for the year ended 31 March 2024

(Currency : KZT)

	<i>Note</i>	Year ended 31 March 2024	Year ended 31 March 2023
Expenses			
Other expenses	5	-	-
Total expenses		<u>-</u>	<u>-</u>
Profit before income tax		-	-
Tax expense:			
Current tax		-	-
Deferred tax (credit)		-	-
		<u>-</u>	<u>-</u>
Profit after income tax		<u>-</u>	<u>-</u>

For and on behalf of the Board of Directors of
Sterling and Wilson Kazakhstan LLP

Neville Madan

Sterling and Wilson Kazakhstan LLP

Statement of changes in equity for the year ended 31 March 2024

(Currency : KZT)

A. Equity share capital

	31 March 2024	31 March 2023
Balance at the beginning of the year	778	778
Add: Issued during the year	-	-
Balance at the end of the year	778	778

B. Other equity

	Attributable to the shareholder of the Company		Total
	Share capital	Retained earnings	
Balance as at 1 April 2023	778,000	(1,661,000)	(883,000)
Adjustments:			
Total comprehensive income for the year			
Profit for the year	-	-	-
<i>Items of OCI for the year, net of tax:</i>			
Remeasurement of the defined benefit liability	-	-	-
Total comprehensive income	-	-	-
Balance as at 31 March 2024	778,000	(1,661,000)	(883,000)

	Attributable to the shareholder of the Company		Total
	Share capital	Retained earnings	
Balance as at 1 April 2022	778,000	(1,661,000)	(883,000)
Profit for the year	-	-	-
Other comprehensive loss for the year	-	-	-
Total comprehensive loss for the year	-	-	-
Balance as at 31 March 2023	778,000	(1,661,000)	(883,000)

Sterling and Wilson Kazakhstan LLP

Notes to the financial statements *(Continued)*

as at 31 March 2024

(Currency : KZT)

	31 March 2024	31 March 2023
1 Cash and cash equivalents		
Balances with Bank		
- in current accounts	74,000	74,000
Cash and cash equivalents in the consolidated balance sheet	<u>74,000</u>	<u>74,000</u>

Sterling and Wilson Kazakhstan LLP

Notes to the financial statements *(Continued)*

as at 31 March 2024

(Currency : KZT)

2 Other equity

	<i>Note</i>	31 March 2024	31 March 2023
Retained earnings	<i>(i)</i>	(1,661,000)	(1,661,000)
		<u>(1,660,999)</u>	<u>(1,661,000)</u>

Notes:

	31 March 2024	31 March 2023
(i) Retained earnings		
Balance as at the beginning of the year	(1,661,000)	(1,661,000)
Add: Profit for the year	-	-
Balance as at the end of the year	<u>(1,661,000)</u>	<u>(1,661,000)</u>

Sterling and Wilson Kazakhstan LLP

Notes to the financial statements *(Continued)*

as at 31 March 2024

(Currency : KZT)

	31 March 2024	31 March 2023
3 Current borrowings		
<i>Unsecured loans</i>		
Loan from holding company	943,000	943,000
	<u>943,000</u>	<u>943,000</u>
4 Trade payables		
Total outstanding dues of creditors	14,000	14,000
	<u>14,000</u>	<u>14,000</u>
5 Other expenses		
Payment to Auditor	-	-
Bank charges	-	-
	<u>-</u>	<u>-</u>