


GENESIS BRANDS UG
Kurfurstendamm 195, 10707, Berlin, Germany
Statement of Financial Position
As on 31st March, 2026

Particulars	Notes	Amount (EURO) 31.03.2026
<u>APPLICATION OF FUNDS</u>		
<u>Non -Current Assets</u>		
<u>Fixed Asstes</u>		
Gross Block		-
Less:- Depreciation		-
Net Block		<u>-</u>
<u>Current Assets:-</u>		
Inventories		-
Cash in Hand & at Bank	3	272
Loans & Advances (Asset)		-
Sundry Debtors		-
		<u>272</u>
Total Property & Assets		<u><u>272</u></u>
<u>EQUITY & LIABILITIES</u>		
<u>Shareholder's Equity :-</u>		
Paid up Capital	4	1,000
Share Money Deposits		-
Retained Earnings		(2,340)
		<u>(1,340)</u>
<u>Loan Funds</u>		
Secured Loans	5 a	-
Unsecured Loan	b	1,612
		<u>1,612</u>
<u>Current Liabilities & Provision:-</u>		
Accounts Liabilities		-
Provision		-
Sundry Creditors		-
Total Equity & Liabilities		<u><u>272</u></u>

The annexed forms an Integral part of these financial statement
As per our report of the same date

For Genesis Brands UG


(Director)

GENESIS BRANDS EURO
Kurfurstendamm 195, 10707, Berlin, Germany

Statement of Comprehensive Income
For the period ended 31st March,2026

Particulars	Notes	Amount (EURO) 31.03.2026
Income From Operation		-
Less: Cost of Goods Sold:		-
Gross Profit		-
Add:- Other Income		-
Less: Selling & Administrative Expenses:		-
Less: Financial Expenses	6	2,340
Net Operating Profit/ (Loss)		(2,340)
Add: Other comprehensive income		-
Net Profit Before Tax		(2,340)
Less: Provision for Income tax		-
Less: Deffered Tax		-
Net Profit For the Year (After Tax)		(2,340)

The annexed notes films an integral part of these financial statements.
Is per our report of same date.

For Genesis Brands UG


(Director)

GENESIS BRANDS UG
Kurfurstendamm 195, 10707, Berlin, Germany

Note: 4

Statement of Changes in Equity
For the period ended 31st March, 2026

Particulars	(IN EURO)				
	Share Capital	Share Money deposit	Share Allotment	Retained Earnings	Total Equity
Balance as at 1st April 2025	-	-	-	-	-
Net Profit for the Period	1,000	-	-	(2,340)	(1,340)
Balance as at March 31st, 2026	1,000	-	-	(2,340)	(1,340)

GENESIS BRANDS UG
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Statement of Cash Flows for the period ended 31st March, 2026

Sl. No.	Particulars	Amount (EURO) 31.03.2026
	Net profit / (Loss)	(2,340)
	<u>Unadjusted non cash items</u>	
	Add:- Depreciation	-
	Finance Cost	2,340
	Loss on sale of Property, Plant and Equipment	-
	Less:- Interest Income	
	Dividend Income	
A.	<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
	<u>(Increase)/Decrease in Current assets</u>	
	Loans & Advances (Asset)	-
	Sundry Debtors	-
	Inventories	-
	Increase \ (Decrease) in Current Liabilities	
	Current Liabilities	-
	Trade Payable	-
	Others	-
	Net Cash Flow From Operating Activities	-
B.	<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>	
	<u>(Increase) \ Decrease in</u>	
	Paid Up Capital	1,000
	Share Allotment	-
	Share money deposit	-
	Interest Income	-
	Purchase of Investment	-
	Purchase in Property & Assets	-
	Net Cash Flow From Investing Activities	1,000
C.	<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>	
	<u>Increase/(Decrease) in</u>	
	Short Term Borrowing	1,612
	Repayment of Long Term Borrowings	-
	Proceeds from Long Term Borrowings	-
	Repayment of short Term Borrowings	-
	Finance Cost	(2,340)
	Net Cash Flow Financing Activities	(728)
	INCREASE \ (DECREASE) IN CASH FLOWS (A+B+C)	272
	Opening Cash and Bank Balances	-
	Closing Cash and Bank Balance (31.03.2026)	272

GENESIS BRANDS UG
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Notes to the Accounts
For the period ended 31st March, 2026

Note No.	Particulars	Amount (EURO) 31.03.2026
3	<u>Cash & Bank equivalents:-</u>	
	Cash at Bank & cash in hand	272
		272
4	<u>Share Capital:-</u>	
4.1	Authorised Share Capital:	
	The total authorised number of ordinary shares are 1 shares with a face value of EURO. 1000 per share.	
4.2	<u>Issued. Subscribed & Paid - up Capital:-</u>	
	Number of Share	1
	Subscribed & paidup share capital in "Euro"	1,000
	As on 22th July 2025, the share capital amounts to EURO. 1,000 in each divided into 1 ordanery share of EURO 1000 each all issued share are fully	
4.3	<u>Position of shareholding:-</u>	
	<u>Name of shareholders</u>	<u>No. of shares</u> <u>Amount of shares</u>
	Mirza International Ltd	1 1,000
		1 1,000
4.4	<u>Share Allotment:-</u>	<u>No. of shares</u> <u>Amount of shares</u>
	Mirza International Ltd	1 1,000
		1 1,000
4.5	<u>Share Money Deposit:-</u>	<u>No. of shares</u> <u>Amount of shares</u>
	Mirza International Ltd.	1 1,000
		1 1,000
5	<u>Loans Liabilities</u>	
a	<u>Secured Loans</u>	-
		-
b	<u>Unsecured Loans</u>	
	Mirza International Limited	145
	Mirza UK Ltd.	1,466
		1,612
6	<u>Financial Expenses:</u>	
	Bank charge	2,340
		2,340

