**CONCORD ENVIRO AFRICA LTD**
**BALANCE SHEET AS ON 31.03.26**

| PARTICULARS | Schedule | 31.03.2026 |
|---|---|---|
| | | Kenyan Shilling |
| **ASSETS** | | |
| **Current Assets** | | |
| **Financial assets** | | |
| Trade receivables | 1 | 1,013,720 |
| Cash and cash equivalents | 2 | 609,043 |
| Loans | 3 | 13,240,683 |
| Other current assets | 4 | 722,282 |
| **Total Current assets** | | **15,585,728** |
| **Total Assets** | | **15,585,728** |
| **EQUITY AND LIABILITIES** | | |
| **Equity** | | |
| Share Capital | 5 | 100,000 |
| Reserves & Surplus | 6 | 12,493,839 |
| **Total Equity** | | **12,593,839** |
| **Current liabilities** | | |
| **Financial liabilities** | | |
| Trade payables | 7 | 2,666,041 |
| Other current liabilities | 8 | 325,849 |
| **Total Current liabilities** | | **2,991,890** |
| **Total Equity and Liabilites** | | **15,585,728** |

Material accounting policies and notes to financial statements 1 to 12

The accompanying notes are an integral part of the financial statements.

**For and on behalf**
**Concord Enviro Africa Ltd**

CONCORD ENVIRO AFRICA LIIMITED
P.O BOX 41331
NAIROBI

**Ashish Singal**
Manager

Place: Sharjah
Date: 08-05-2026

**CONCORD ENVIRO AFRICA LTD**
**PROFIT & LOSS ACCOUNT AS ON 31.03.2026**

| PARTICULARS | Schedule | 31.03.2026 |
|---|---|---|
| | | Kenyan Shilling |
| **Income** | | |
| Revenue from operations | 9 | 22,066,022 |
| **Total Income** | | **22,066,022** |
| | | |
| **Expenses** | | |
| Service charges | 10 | 6,697,669 |
| Finance costs | 11 | 28,132 |
| Operating and other expenses | 12 | 2,846,383 |
| **Total Expenses** | | **9,572,184** |
| | | |
| **Profit/(loss) before tax** | | **12,493,839** |
| Less:- current tax | | - |
| | | |
| **Profit/(loss) for the period** | | **12,493,839** |
| **Profit (Loss) for the period from continuing operations** | | **12,493,839** |

Material accounting policies and notes to financial statements 1 to 12

The accompanying notes are an integral part of the financial statements.

**For and on behalf**
**Concord Enviro Africa Ltd**

CONCORD ENVIRO AFRICA LIIMITED
P.O BOX 41331
NAIROBI

**Ashish Singal**
Manager

Place: Sharjah
Date: 08-05-2026

**CONCORD ENVIRO AFRICA LTD**
**Cash flow statement as on 31.03.2026**

| PARTICULARS | 31.03.2026 Kenyan Shilling |
|---|---|
| **A. Cash flows from operating activities** | |
| Net profit / (losses) for the year | 12,493,839 |
| Finance cost | 28,132 |
| **Operating cash flow before working capital changes** | **12,521,971** |
| | |
| Decrease/(increase) in trade receivables | (1,013,720) |
| Decrease/(increase) in other assets | (13,962,965) |
| Increase /(decrease) in trade payables | 2,666,041 |
| Increase/(decrease) in other payables | 325,849 |
| **Net cash used in operating activities** | **537,175** |
| | |
| **B. Cash flows from Investing activities** | - |
| | |
| **C. Cash flows from financing activities** | |
| Proceeds from borrowing | 100,000 |
| Interest paid | (28,132) |
| **Net cash generated from investing activities** | **71,868** |
| | |
| **Net increase in cash and cash equivalents** | **609,043** |
| Cash and cash equivalents at the beginning of the year | - |
| **Cash and cash equivalents at the end of the year** | **609,043** |

Material accounting policies and notes to financial statements 1 to 12

The accompanying notes are an integral part of the financial statements.

CONCORD ENVIRO AFRICA LIMITED
P.O BOX 41331
NAIROBI

**For and on behalf**
**Concord Enviro Africa Ltd**

**Ashish Singal**
Manager

Place: Sharjah
Date: 08-05-2026

**CONCORD ENVIRO AFRICA LTD**
**Statement of Changes in Equity**

**(A) Equity share capital**

| Particulars | Amount |
|---|---|
| **Balance as at March 31, 2025** | **-** |
| Issue of equity shares | 100,000 |
| **Balance as at March 31, 2026** | **100,000** |

**(B) Other equity**

| Particulars | Retained earnings |
|---|---|
| **Balance as at March 31, 2025** | **-** |
| Profit / (loss) for the year | 12,493,839 |
| **Balance as at March 31, 2026** | **12,493,839** |

Material accounting policies and notes to financial statements 1 to 12

The accompanying notes are an integral part of the financial statements.

**For and on behalf**
**Concord Enviro Africa Ltd**

CONCORD ENVIRO AFRICA LIIMITED
P.O BOX 41331
NAIROBI

**Ashish Singal**
Manager

Place: Sharjah
Date: 08-05-2026

**CONCORD ENVIRO AFRICA LTD**
**SCHEDULES FORMING PART OF THE BALANCE SHEET**

| PARTICULARS | Schedule | 31.03.2026 Kenyan Shilling |
|---|---|---|
| **Current Assets** | | |
| **Financial assets** | | |
| Trade receivables | 1 | 1,013,720 |
| Balances with banks in current accounts | 2 | 609,043 |
| Loans | 3 | 13,240,683 |
| | | **14,863,446** |
| **Other current assets** | 4 | |
| Balance with government authorities | | 722,282 |
| | | **722,282** |
| **SHARE CAPITAL** | | |
| Authorised Capital | | 100,000 |
| | | **100,000** |
| Issued, Subscribed & Paid Up Capital | 5 | 100,000 |
| | | **100,000** |
| **Retained earnings** | 6 | |
| Opening Balance | | - |
| Add:- profit / (loss) for the year | | 12,493,839 |
| | | **12,493,839** |
| **Current liabilities** | | |
| Trade payables | 7 | 2,666,041 |
| Statutory dues | 8 | 325,849 |
| | | **2,991,890** |

**CONCORD ENVIRO AFRICA LTD**

**SCHEDULES FORMING PART OF THE PROFIT & LOSS ACCOUNT**

| PARTICULARS | Schedule | 31.03.2026 |
|---|---|---|
| | | Kenyan Shilling |
| **Revenue from operations** | | |
| Sale of Services | 9 | 22,066,022 |
| | | **22,066,022** |
| **Service charges** | 10 | |
| Service charges | | 6,697,669 |
| **Finance costs** | 11 | |
| Factoring Charges | | 28,132 |
| **Operating & Other Expenses** | 12 | |
| Bank charges and commission | | 26,061 |
| Foreign currency exchange loss (Net) | | 108,299 |
| Legal & professional charges | | 2,369,746 |
| Auditor's remuneration - Statutory Audit Fees | | 342,277 |
| | | **2,846,383** |