

YouAppi Inc.
Unaudited consolidated balance Sheet as at March 31, 2024
(Amount in USD, unless other wise stated)

Particulars	As at	
	March 31, 2024	December 31, 2022
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	13,367	72,578
(b) Right of use assets	1,897	308,000
(c) Other intangible assets	46,062	26,646
Total Non-current assets	61,325	407,224
II. Current assets		
(a) Contract asset	6,280,830	-
(b) Financial assets		
(i) Trade receivables	14,419,734	5,063,850
(ii) Cash and cash equivalents	5,032,698	6,334,355
(iii) Other financial assets	3,484	890,900
(c) Other current assets	1,012,000	-
Total Current assets	26,748,747	12,289,104
Total Assets (I+II)	26,810,072	12,696,328
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	1,890	1,890
(b) Other equity	16,286,631	3,785,110
	16,288,521	3,787,000
LIABILITIES		
IV. Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	-	53,000
(ii) Other non-current financial liabilities	6,040	-
(b) Deferred tax liabilities (net)	-	12,450
Total Non-current liabilities	6,040	65,450
V. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	2,429,819
(ii) Trade payables	8,535,110	4,959,797
(iii) Lease liabilities	-	261,000
(iv) Other financial liabilities	828,089	-
(b) Liabilities for current tax (net)	1,152,312	228,778
(c) Other current liabilities	-	964,485
Total Current liabilities	10,515,511	8,843,878
Total Equity and Liabilities (III+IV+V)	26,810,072	12,696,328

**For and on behalf of the Board of Directors of
YouAppi Inc.**

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

YouAppi Inc.

Unaudited consolidated statement of profit and loss for the year ended March 31, 2024
(Amount in USD, unless other wise stated)

Particulars	15 months period ended	Year ended
	March 31, 2024	December 31, 2022
1. Income		
Revenue from operations	67,843,177	32,831,505
Other income	121,593	-
Total income	67,964,771	32,831,505
2. Expenses		
Inventory and data costs	41,113,170	19,828,535
Employee benefits expense	10,848,298	7,052,801
Finance costs	398,634	646,048
Depreciation and amortisation expense	364,961	22,276
Other expenses	1,481,202	3,235,338
Total expenses	54,206,266	30,784,997
3. Profit before exceptional items and tax (1-2)	13,758,504	2,046,509
4. Exceptional items	-	-
5. Profit before tax (3-4)	13,758,504	2,046,509
6. Tax expense:		
Current tax	1,256,984	132,683
Deferred tax	-	-
Total tax expense	1,256,984	132,683
7. Net Profit for the year (5-6)	12,501,521	1,913,826
Attributable to:		
- Equity holders of the parent	12,501,521	1,913,826
- Non-controlling interests	-	-
8. Other Comprehensive Income		
Items that will be reclassified to profit or loss		
Exchange differences on translation of foreign operations	-	-
Items that will not be reclassified to profit or loss		
Re-measurement gains / (losses) on defined benefit plans	-	-
Income tax effect	-	-
Other Comprehensive Income net of tax	-	-
9. Total Comprehensive Income for the year (7+8)	12,501,521	1,913,826

For and on behalf of the Board of Directors of
YouAppi Inc.

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director