

## **Independent auditor's report**

To the Representative Director of Anupam Japan GK.

### **Our opinion**

In our opinion, the financial statements of Anupam Japan GK. (the Company) are prepared, in all material respects, in accordance with International Financial Reporting Standards except for the Emphasis of Matter section of our report.

### **What we have audited**

The Company's financial statements comprise:

- the balance sheet position as of March 31, 2024;
- the related statement of income for the year then ended;
- the statement of member's equity movement for the year then ended; and
- the detail of selling, general and administrative expenses for the year then ended.

### **Basis for opinion**

We conducted our audit in accordance with International Standards of Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Independence**

We are independent of the Company in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

### **Emphasis of Matter – Basis of accounting and restriction on distribution and use**

The accounting policies used and disclosures made are not intended to, and do not, comply with all the requirements of International Financial Reporting Standards. The financial statements are prepared to assist the Company for the Company's management purpose. As a result, the financial statements may not be suitable for another purpose.

Our report is intended solely for the Company, the Parent entity, and shareholders, and other stakeholders of the Company and Parent entity and should not be distributed to or used by parties other than the Company, the Parent entity, and shareholders, and other stakeholders of the Company and Parent entity. Our opinion is not modified in respect to this matter.

### **Responsibilities of management and those charged with governance of the financial statements**

Management is responsible for the preparation of the financial statements in accordance with International Financial Reporting Standards except for the Emphasis of Matter section of our report, and for such internal control as management determines is necessary to enable to the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either

intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from errors, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to it in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



9-3 Nibancho  
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Japan 102-0084

September 4, 2024

# Financial Statements

## 計算書類

From November 29, 2023 to March 31, 2024  
自令和5年11月29日 至令和6年3月31日

Anupam Japan GK  
Anupam Japan合同会社

**BALANCE SHEET**

As of March 31, 2024

**貸借対照表**

令和6年3月31日現在

(Unit: Yen)  
(単位：円)

<b>Assets</b>	<b>資産の部</b>	
<b>Current Assets</b>	<b>流動資産</b>	
Cash - Bank	現金及び預金	500,000
Total current assets	流動資産合計	<u>500,000</u>
Total Assets	資産合計	<u><u>500,000</u></u>
<b>Liabilities</b>	<b>負債の部</b>	
<b>Current Liabilities</b>	<b>流動負債</b>	
Accrued expenses	未払費用	145,440
Total current liabilities	流動負債合計	<u>145,440</u>
Total Liabilities	負債合計	<u><u>145,440</u></u>
<b>Net Assets</b>	<b>純資産の部</b>	
<b>Members' equity</b>	<b>社員資本</b>	
<b>Capital Stock</b>	資本金	500,000
<b>Retained earnings</b>	<b>利益剰余金</b>	
<b>Other retained earnings</b>	<b>その他利益剰余金</b>	
Unappropriated retained earnings	繰越利益剰余金	△ 145,440
Total retained earnings	利益剰余金合計	<u>△ 145,440</u>
Total retained earnings	利益剰余金合計	<u>△ 145,440</u>
Total Members' equity	社員資本合計	<u><u>354,560</u></u>
Total Net Assets	純資産合計	<u><u>354,560</u></u>
Total Liabilities and Net Assets	負債・純資産合計	<u><u>500,000</u></u>

**INCOME STATEMENT**

From November 29, 2023 To March 31, 2024

**損益計算書**

令和5年11月29日 至令和6年3月31日

(Unit: Yen)

(単位：円)

Selling, general and administrative expenses	販売費及び一般管理費	108,167
Operating profit/(loss)	営業損失	<u>(108,167)</u>
<b>営業外損益の部</b>		
Non-operating expenses	営業外費用	
Foreign exchange evaluation loss	為替差損	<u>37,273</u>
Ordinary Income/(loss)	経常損失	<u>(145,440)</u>
Net income/(loss) before taxes	税引前当期純損失	<u>(145,440)</u>
Net income/(loss) for the period	当期純損失	<u><u>(145,440)</u></u>

Statement of Member's Equity Movement  
For the fiscal year ended March 31, 2024

社員資本等変動計算書  
令和6年3月31日終了事業年度分

(Unit: Yen)  
(単位：円)

		Member's equity			Total Net Assets
		社員資本			
		Share capital	Retained earnings	Total Member's Equity	
			利益剰余金		
資本金	Other retained earnings	社員資本合計			
	その他利益 剰余金		純資産合計		
		Unappropriated retained earnings			
		繰越利益 剰余金			
<b>Beginning Balance</b>	当期首残高				
<b>Movement during current period</b>	当期変動額				
Equity injection	持分出資	500,000		500,000	500,000
Net income/(loss) for the period	当期純損失		(145,440)	(145,440)	(145,440)
<b>Total current movement</b>	当期変動額合計	500,000	(145,440)	354,560	354,560
<b>Ending Balance</b>	当期末残高	500,000	(145,440)	354,560	354,560

**販売費及び一般管理費の明細/The detail of selling, general and administrative expenses**

(単位：円)JPY

Account	科目	金額
Amortization	減価償却費	60,000
Office rent	地代家賃	48,167
Total selling, general and administrative expenses	販売費及び一般管理費合計	108,167