

STAR CENTURY GLOBAL CEMENT PRIVATE LIMITED

FINANCIAL STATEMENTS

as at 31st March 2026

REPORT OF THE AUDITORS TO THE MEMBERS OF
"STAR CENTURY GLOBAL CEMENT PRIVATE LIMITED"

We have audited the financial statements of **"STAR CENTURY GLOBAL CEMENT PRIVATE LIMITED"**
"Theses financial statements comprise the financial position as at **31 March , 2026** and the profit or loss & other comprehensive Income for the year ended. These financial statements are the responsibility of the company's directors. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Generally Accepted Auditing Practices. Those auditing practices require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis , evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principle used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In accordance with section 280 (1) (2) of Myanmar Companies Law 2017 , we report that we have obtained all the information and explanations we have required .

In our opinion , the financial statements are properly drawn up so as to give a true and fair view of the state of affairs of the Company as at **31 March , 2026** and the results of its operations for the year ended. The books and records required by the Act to be kept the company have been maintained in accordance the provision of the Myanmar Companies Law 2017.




YI YI AUNG
B. Com, C . P . A
Certified Public Accountant & Auditor

DATE : 5th May 2026.

YANGON.

STATEMENT OF DIRECTORS

We , Directors of “**STAR CENTURY GLOBAL CEMENT PRIVATE LIMITED** “ do hereby state that, in accordance with section 258/264 of Myanmar Companies Law 2017, the accompanying accounts are truly made up to **31 March , 2026**. In the opinion of Directors , the financial statements are properly drawn up so as to give a true and fair view of state of affairs of the company and results of the company for the period ended on the date of this statement.

On Behalf of the Board

DATE : 5th May 2026

YANGON.

STAR CENTURY GLOBAL CEMENT PRIVATE LIMITED			
Regd. Office:No.24-27, Min Theikdi Khaw Swar Road, East Dagon, Yangon, Myanmar			
Balance Sheet as at 31st March, 2026			
(₹) in lacs			
	Note No	3/31/26	3/31/25
<u>EQUITY AND LIABILITIES</u>			
<u>Shareholders' Funds</u>			
Share Capital	2.1	20.03	20.03
Retained Earning	2.2	(21.28)	(20.01)
<u>Current Liabilities</u>			
Other Current Liabilities	2.3	1.25	(0.00)
Total		0.00	0.02
<u>ASSETS</u>			
<u>Non-current Assets</u>			
<u>Current Assets</u>			
Cash and Bank Balances	2.4	-	0.02
Total		0.00	0.02
Summary of significant accounting policies and notes on account	1 & 2		
The accompanying notes are an integral part of the financial statements			

As per our Report on even date

For & on behalf of Board of Directors

STAR CENTURY GLOBAL CEMENT PRIVATE LIMITED

Note to Financial Statement for the year ended 31st, March 2026

(₹) in lacs

Note - 2.1	3/31/26	3/31/25
Share Capital		
Issued, Subscribed & Paid -up		
300 Shares (300 as at 31.03.21) Equity Shares of	20.03	20.03
of 100 \$- each fully paid up in cash		

a Terms/Rights attached to equity shares

The company has only one class of equity shares having par value of ₹ 10/- per share. Each holder of Equity shares is entitled to one vote per share.

In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

b Reconciliation of No. of shares outstanding at the beginning and at the end of the reporting period

Equity Share Capital	No. of Shares	No. of Shares
At the beginning of the year	300	300
Issued during the year	-	-
Outstanding at the end of the year	300	300

c Shares held by Holding Company

	No. of Shares	No. of Shares
Star Cement Limited	300	300

d Details of Shareholders holding more than 5% of Equity Share capital

Name of the Shareholder	No. of Shares % of holding	No. of Shares % of holding
Star Cement Limited	300 100%	300 100%

* Out of 300 shares, 1 shares has been held by other person as nominee shareholders

e Shares reserved for issue under options and contracts/commitments for sale of shares/disinvestment, including the terms and amounts: Nil.

(₹) In Lacs

Note - 2.1 Reserve & Surplus	3/31/26	3/31/25
Surplus as per Profit & Loss Account		
Balance as per last account	(20.01)	(4.31)
Profit /(loss) for the period	(1.27)	(15.70)
	(21.28)	(20.01)

(₹) In Lacs

Note - 2.2	3/31/26	3/31/25
Other Current Liabilities		
-Creditors for expenses	1.25	(0.00)
	1.25	(0.00)

STAR CENTURY GLOBAL CEMENT PRIVATE LIMITED

Note to Financial Statement for the year ended 31st March, 2026

		(₹) in lacs
Note - 2. 3	31.03.2026	31.03.2025
<u>Cash & Bank Balances</u>		
<u>Bank Balance</u>		
- Balances With Bank in Current Account	-	0.02
	-	0.02
Note - 2. 4	31.03.2026	31.03.2025
<u>Other Current Assets</u>		
- Preliminary Expenses	-	-
	-	-

STAR CENTURY GLOBAL CEMENT PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31st March 2026

(₹) in lacs

Note -2.5	3/31/26	3/31/25
Company Registration Fees	-	-
Stamp fee	-	-
Other Expenses	1.27	15.70
Servcies Charges	-	-
Foreign Exchange Translation (gain)/Loss	0.00	-
	1.27	15.70