

STAR CENTURY GLOBAL CEMENT PRIVATE LIMITED

FINANCIAL STATEMENTS

For the year ended 31st March 2025

LETTER OF MANAGEMENT REPRESENTATION

This representation letter is provided in connection with your audit of Financial Statements of **Star Century Global Cement Private Limited** for the period **from 1st April 2024 to 31st March 2025** for the purpose of expressing an opinion as to whether it presents fairly, in all material respects in accordance with Myanmar Financial Reporting Standards (MFRSs).

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with Myanmar Financial Reporting Standards (MFRSs).

We confirm, to the best of our knowledge and belief, the following representations: There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the statement of Income & Expenditure.

We confirm the completeness of the information provided regarding the identification of related parties. The financial statements for the reporting period are free of material misstatements, including omissions.

The organization has complied with all aspects of contractual agreements that could have a material effect on the statements in the event of non-compliance. There has been no noncompliance with requirements of regulatory authorities that could have a material effect on the statements in the event of noncompliance.

We have properly recorded or disclosed in the statements, agreements, and other requirements accurately at any time of the period in accordance with applicable laws and regulations.

We have general responsibility for taking such steps as are reasonably open to us to safeguard the assets of **Star Century Global Cement Private Limited** and to prevent and detect fraud and other irregularities.

On behalf of Management,

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

We have audited the financial statements of **"Star Century Global Cement Private Limited"** for the year ended 31st March 2025, which comprise the statement of financial position as at 31st March 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity, and the statement of cash flows for the year then ended, and notes to the financial statements.

Responsibilities of Management for the Financial Statements


Management is responsible for the preparation and fair presentation of these financial statements in accordance with Myanmar Financial Reporting Standards (MFRSs) , and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements.

The objectives of our audit 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 MSAs will always detect a material misstatement when it exists. Misstatement 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.

Opinion

In our opinion, the accompanying financial statements of **"Star Century Global Cement Private Limited"**(the Company") , which comprises the statement of financial position as at 31st March 2025 of the company, and the statement of profit or loss and other comprehensive income , statement of changes in equity, and statement of cash flows for the financial period then ended, and notes to the financial statements, are present fairly, in all material respects, in accordance with the provision of the Myanmar Companies Law (the Law), and Myanmar Financial Reporting Standards (MFRSs), so as to give a true and fair view of the financial position of the Company as at 31st March 2025 and of the financial performance, changes in equity and cash flows of the company for the financial year ended on that date.


KYAW TIN
B.A., C.P.A., R.A., I.C.M.A., PART II (LONDON),
Certified Public Accountant & Auditor



DATE : 24th Apr 2025
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, 2025			
(₹) in lacs			
	Note No	31-03-2025	31-03-2024
<u>EQUITY AND LIABILITIES</u>			
<u>Shareholders' Funds</u>			
Share Capital	2.1	20.03	20.03
Retained Earning	2.2	(20.01)	(4.31)
<u>Current Liabilities</u>			
Other Current Liabilities	2.3	-	0.86
Total		0.02	16.58
<u>ASSETS</u>			
<u>Non-current Assets</u>			
<u>Current Assets</u>			
Cash and Bank Balances	2.4	0.02	16.58
Total		0.02	16.58
Summary of significant accounting policies	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 2025

	(₹) in lacs	
Note - 2.1	31-03-2025	31-03-2024
Share Capital		
Issued, Subscribed & Paid-up		
300 Shares (300 as at 31.03.21) Equity Shares of		
of 100 \$- each fully paid up in cash	20.03	20.03

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

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

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

Name of the Shareholder	No. of Shares	No. of Shares
	% of holding	% of holding
Star Cement Limited	300	300
	100%	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	31-03-2025	31-03-2024
Surplus as per Profit & Loss Account		
Balance as per last account	(4.31)	(0.62)
Profit /(loss) for the period	(15.70)	(3.69)
	(20.01)	(4.31)

	(₹) In Lacs	
Note - 2.2	31-03-2025	31-03-2024
Other Current Liabilities		
-Creditors for expenses	-	0.86
	-	0.86



STAR CENTURY GLOBAL CEMENT PRIVATE LIMITED

Note to Financial Statement for the year ended 31st March, 2025

(₹) in lacs		
Note - 2, 3	31.03.2025	31.03.2024
Cash & Bank Balances		
<u>Bank Balance</u>		
- Balances With Bank in Current Ac	0.02	16.58
	0.02	16.58
Note - 2, 4	31.03.2025	31.03.2024
Other Current Assets		
- Preliminary Expenses	-	-
	-	-



STAR CENTURY GLOBAL CEMENT PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31st March 2025

(₹) in lacs		
Note -2.5	31-03-2025	31-03-2024
Company Registration Fees	-	
Stamp fee	-	
Other Expenses	15.70	
Servcies Charges	-	3.97
Foreign Exchange Translation (gain)/Loss		(0.28)
	15.70	3.69

