

**BLUE STAR AIR CONDITIONING & REFRIGERATION
(U) LIMITED**

Financial Statement for the year ended March 31, 2025

Blue Star Airconditioning & Refrigeration (U) Limited**STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD ENDED MARCH 31, 2025**

Particulars	Mar'25 AED'000
Sales	-
Other Income	-
Cost Of Sales	-
Gross Profit	-
Employee benefits expense	-
Other expenses	541
Depreciation and amortization expense	-
Finance costs	-
Profit for the period	541



Blue Star Airconditioning & Refrigeration (U) Limited
STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2025

Particulars	As at Mar'25 AED'000
A ASSETS	
1. Non-Current Assets	
Property and Equipment	-
Intangible Assets	-
Other non-current assets	-
Total Non Current Assets	-
2. Current assets	-
Trade & Other Receivables	10
Cash & cash Equivalents	-
Other Current Assets	-
Total Current Assets	10
Total Assets	10
B EQUITY AND LIABILITIES	
1. Equity	
Share Capital	10
Accumulated Losses	(541)
Foreign Currency Translation Reserve	-
Total Equity	(531)
2. Non-Current Liabilities	-
Provisions	-
Total - Non-current liabilities	-
3. Current Liabilities	
Trade & Other Payables	541
Interest Bearing Loans & Borrowings	-
Provisions	-
Total - Current liabilities	541
TOTAL - EQUITY AND LIABILITIES	10




Blue Star Airconditioning & Refrigeration (U) Limited

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD APRIL 1, 2024 TO MARCH 31, 2025

For the period ended Mar 31, 2025

Particulars	Share Capital AED '000	Accumulated Losses AED '000	Foreign Currency Translation Reserve AED '000	Total AED '000
As at April 1, 2024 (A)	10	-	-	10
Issue of Share Capital (B)		-	-	-
Profit For the Period (C)		(541)		(541)
Other Comprehensive Income for the year (D)			-	-
Total Comprehensive Income(Loss) For the year (C+D)		(541)	-	(541)
As at Mar 31, 2025 (A+B+C+D)	10	(541)	-	(531)