

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

Financial Statement for the year ended March 31, 2026

Blue Star Airconditioning & Refrigeration (U) Limited
STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2026

Particulars	As at Mar'26 AED'000	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	10
Cash & cash Equivalents	-	-
Other Current Assets	-	-
Total Current Assets	10	10
Total Assets	10	10
B EQUITY AND LIABILITIES		
1. Equity		
Share Capital	10	10
Accumulated Losses	(541)	(541)
Foreign Currency Translation Reserve	-	-
Total Equity	(531)	(531)
2. Non-Current Liabilities	-	-
Provisions	-	-
Total - Non-current liabilities		
3. Current Liabilities		
Trade & Other Payables	541	541
Interest Bearing Loans & Borrowings	-	-
Provisions	-	-
Total - Current liabilities	541	541
TOTAL - EQUITY AND LIABILITIES	10	10

Blue Star Airconditioning & Refrigeration (U) Limited

STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD ENDED MARCH 31, 2026

Particulars	Mar'26 AED'000	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 CHANGES IN EQUITY FOR THE PERIOD APRIL 1, 2025 TO MAR 31, 2026****For the period ended Mar 31, 2026**

Particulars	Share Capital AED '000	Accumulated Losses AED '000	Total AED '000
As at April 1, 2025 (A)	10	(541)	(531)
Issue of Share Capital (B)		-	-
Profit For the Period (C)		-	-
Other Comprehensive Income for the year (D)			-
Total Comprehensive Income(Loss) For the year (C+D)		-	-
As at Mar 31, 2026	10	(541)	(531)

For the period ended Mar 31, 2025

Particulars	Share Capital AED '000	Accumulated Losses 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	10	(541)	(531)