

Aimco KREPL Australia Pty Ltd
Financial Statement for year ended 31.03.2026

Statement of Financial Position as at 31st March 2026

Particulars	Note	AUD	AUD
		As on 31/03/2026	As on 31/03/2025
<u>ASSETS</u>			
<u>CURRENT ASSETS</u>			
Cash and cash equivalents	2	1,522	100
TOTAL CURRENT ASSETS		1,522	100
TOTAL ASSETS		1,522	100
<u>LIABILITIES</u>			
<u>CURRENT LIABILITIES</u>			
Trade and other payables		18,000	100
Provision		9,000	
TOTAL CURRENT LIABILITIES		27,000	100
TOTAL LIABILITIES		27,000	100
NET LIABILITIES		-25,478	-
<u>EQUITY</u>			
Issued capital	3	40,000	-
Accumulated (losses) / profits		-65,478	0
NET EQUITY		-25,478	-

For Aimco KREPL Australia Pty Ltd

Director

Date : 26-05-2026



Aimco KREPL Australia Pty Ltd

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

Particulars	Note	AUD	AUD
		For year ended 31.03.2026	For year ended 31.03.2025
<u>Revenue</u>			
Revenue from Operations		-	-
<u>Expenses</u>			
Professional Fees	4	64,694	-
Other expenses		784	-
Total Expenses		65,478	-
Total comprehensive Income for the period		-65,478	0

For Aimco KREPL Australia Pty Ltd

Director

Date : 26-05-2026



Aimco KREPL Australia Pty Ltd

Notes to the Financial Statements For the period ended 31st March 2026

1. Significant Accounting Policies

a) Corporate Information

The Company is a proprietary company limited by shares, incorporated and domiciled in Australia. The principal activities of the Company are the trading of agrochemicals, Pesticides, Insecticides, Herbicides products and the provision of related services. The financial statements are presented in Australian dollars (AUD), which is the Company's functional and presentation currency.

b) Basis of Preparation

These financial statements are general purpose financial statements prepared in accordance with Australian Accounting Standards and the requirements of the Corporations Act 2001.

The financial statements have been prepared on the historical cost basis, except where otherwise stated, and are presented in Australian Dollars (AUD), which is the Company's functional and presentation currency.

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. Actual results may differ from these estimates.

c) Revenue Recognition

Revenue is recognised when control of goods or services is transferred to the customer in an amount that reflects the consideration expected to be received. Revenue from the sale of goods is recognised upon delivery to the customer. Revenue from services is recognised as the services are performed.

d) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and on hand together with short-term deposits that are readily convertible to known amounts of cash and subject to an insignificant risk of changes in value.

e) Trade and Other Receivables

Trade and other receivables are recognised initially at the transaction price and subsequently measured at amortised cost, less any allowance for expected credit losses where applicable.

f) Trade and Other Payables

Trade and other payables are recognised initially at the transaction price and subsequently measured at amortised cost. They represent liabilities for goods and services provided to the Company prior to the end of the reporting period that remain unpaid.

g) Income Tax

Income tax expense comprises current and deferred tax. Current tax is based on taxable profit for the year. Deferred tax is recognised for temporary differences between the carrying amounts of assets and liabilities and their respective tax bases, to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

h) Goods and Services Tax (GST)

Revenues, expenses, assets and liabilities are recognised net of Goods and Services Tax (GST), except where the GST incurred is not recoverable from the taxation authority. Receivables and payables are stated inclusive of GST where applicable.

i) Provisions

Provisions are recognised when the Company has a present obligation arising from a past event and it is probable that an outflow of resources will be required to settle the obligation. Provisions are measured at the best estimate of the amount required to settle the obligation.

Aimco KREPL Australia Pty Ltd

Notes to the Financial Statements For the period ended 31st March 2026

Particulars	As on 31/03/2026	As on 31/03/2025
Note 2 Cash and Cash Equivalent		
Balance with Bank	1,522	100
	1,522	100

Particulars	As on 31/03/2026	As on 31/03/2025
Note 3 Issued Capital		
40,000 fully paid equity shares of AUD 1 each	40,000	-
	40,000	-

The Company has issued share capital amounting to AUD 40,000.00 equity shares. Aimco Pesticides Limited is the ultimate parent company holding 100% of the equity shares.

Equity Shares

As on 01.04.2025

Ordinary shares issued during the month at AUD 1

As on 31.03.2026

No.	No.
-	-
40,000	-
40,000	-

Note 4 Professional Fees

Consultancy fees

For year ended 31.03.2026	For year ended 31.03.2025
AUD	AUD
64,694	-
64,694	-

For Aimco KREPL Australia Pty Ltd

Director

Date : 26-05-2026

