

AURIONPRO MIDDLE EAST FOR INFORMATION TECHNOLOGY COMPANY
(Limited Liability Company)
Financial Statements
(Unaudited)
FY 2024-25

**Aurionpro Middle East for Information Technology Company
(Limited Liability Company)**

STATEMENT BY DIRECTORS

The directors hereby submit their report together with the unaudited financial statements of the Company for the financial year ended 31 March 2025

The directors of Aurionpro Middle East for Information Technology Company state that, in their opinion, the accompanying financial statements are drawn up in accordance with International Financial Reporting Standards ("IFRS") and its interpretations as issued by the International Accounting Standards Board ("IASB") as endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements that are issued by Saudi Organization for Certified Public Accountants (collectively referred to as "IFRS as endorsed in Kingdom of Saudi Arabia") so as to give a true and fair view of the financial position of the Company as at 31 March 2025 and financial performance and cash flows of the Company for the financial year ended 31 March 2025.

Signed on behalf of the Board
in accordance with a resolution of the Directors,

Director

Date: 09th May, 2025



Aurionpro Middle East for Information Technology Company (Limited Liability Company)

The statement of financial position as at March 31, 2025
(All amounts are in Saudi Riyals unless otherwise stated)

Particulars	Note	As at March 31, 2025	As at March 31, 2024
Assets:			
Non Current Assets		-	-
Current Assets			
Cash and Cash Equivalents		1,00,000	1,00,000
TOTAL ASSETS		<u>1,00,000</u>	<u>1,00,000</u>
LIABILITIES AND EQUITY:			
Long Term Liabilities		-	-
Current Liabilities		-	-
TOTAL LIABILITIES		<u>-</u>	<u>-</u>
Equity:			
Share Capital	4	1,00,000	1,00,000
Accumulated Profits		-	-
Total Equity		<u>1,00,000</u>	<u>1,00,000</u>
TOTAL LIABILITIES AND EQUITY		<u>1,00,000</u>	<u>1,00,000</u>

The accompanying notes 1 to 6 form an integral part of these financial statements.



Aurionpro Middle East for Information Technology Company
(Limited Liability Company)

The statement of profit or loss and other comprehensive income
(All amounts are in Saudi Riyals unless otherwise stated)

Particulars	FY 2024-25	FY 2023-24
Revenue:	-	-
Expenses:	-	-
Profit Before Tax	-	-
Income Tax	-	-
Profit After Tax	-	-
Other Comprehensive Income	-	-
Total Comprehensive Income	-	-

The accompanying notes 1 to 6 form an integral part of these financial statements.



Aurionpro Middle East for Information Technology Company
(Limited Liability Company)

The statement of Changes in Equity
(All amounts are in Saudi Riyals unless otherwise stated)

Particulars	Share Capital	Accumulated Profits	Total
Balance as at March 31, 2023	1,00,000	-	1,00,000
Total Comprehensive Income	-	-	-
Balance as at March 31, 2024	1,00,000	-	1,00,000
Total Comprehensive Income	-	-	-
Balance as at March 31, 2025	1,00,000	-	1,00,000

The accompanying notes 1 to 6 form an integral part of these financial statements.



Aurionpro Middle East for Information Technology Company
(Limited Liability Company)

Statement of Cash flow
 (All amounts are in Saudi Riyals unless otherwise stated)

Particulars	FY 2024-25	FY 2023-24
a) Cash Flow from Operating Activities:	-	-
b) Cash flow from Investing Activities:	-	-
c) Cash flow from Financing Activities:		
Net Increase In Cash and Cash Equivalents	-	-
Cash and Cash Equivalents at beginning of year	1,00,000	1,00,000
Cash and Cash Equivalents at end of year	1,00,000	1,00,000

The accompanying notes 1 to 6 form an integral part of these financial statements.



Aurionpro Middle East for Information Technology Company
(Limited Liability Company)

(All amounts are in Saudi Riyals unless otherwise stated)

Notes to the financial statements

Note 4 Share Capital

Particulars	As at March 31, 2025	As at March 31, 2024
100,000 shares of SAR 1 each	1,00,000	1,00,000
	<u>1,00,000</u>	<u>1,00,000</u>

Name of Share holders	As at March 31, 2025	As at March 31, 2024
Aurionpro Solutions Pte Ltd	1,00,000	30,000
Ibrahim Mohammad Ibrahim Alsubeaei	-	70,000

Note 5 Contingencies and commitments

As at the reporting date, there are no contingencies or commitments for the Company.

Note 6 Authorisation of Financial Statements

These financial statements were approved by the Company's management and authorized for issue on 09th May, 2025.



Aurionpro Middle East for Information Technology Company (Limited Liability Company)

Notes to the financial statements

1. COMPANY INFORMATION:

Aurionpro Middle East for Information Technology Company (the 'Company'), a Limited Liability Company, was registered under MISA license number 102104401165799, issued in Riyadh. The Company's head office is located in Riyadh, Kingdom of Saudi Arabia.

2. BASIS OF PREPARATION:

2.1 Statement of compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") and its interpretations as issued by the International Accounting Standards Board ("IASB") as endorsed in the Kingdom of Saudi Arabia and other standards and pronouncements that are issued by Saudi Organization for Certified Public Accountants (collectively referred to as "IFRS as endorsed in Kingdom of Saudi Arabia").

2.2 Preparation of financial statements

(I) Historical cost convention

These financial statements have been prepared on a historical cost basis, unless stated otherwise, using the accrual basis for accounting and going concern principle.

(II) Functional and presentation currency

These financial statements are presented in Saudi Riyal ("SR"), which is the Company's functional and presentation currency. All amounts have been rounded to the nearest whole number, unless otherwise indicated.

3. MATERIAL ACCOUNTING POLICIES

The Company has consistently applied the accounting policies to all period presented in these financial statements.

3.1 Significant accounting judgements, estimates and assumptions

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Therefore, actual results may differ from these estimates.



Aurionpro Middle East for Information Technology Company (Limited Liability Company)

Notes to the financial statements

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. In the process of applying the Company's accounting policies, management has made the following estimates and judgments, which are significant to the financial statements:

3.2 Preparation of cash flow statement

The statement of cash flows is prepared using the indirect method.

3.3 Taxation

The income tax expense represents the sum of current and deferred income tax expense.

3.4 Provisions, Contingent Liabilities and Contingent Assets

The Company creates a provision where there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible or a present obligation that may, but probably will not require an outflow of resources. When there is a possible obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent Assets are disclosed only when an inflow of economic benefit is probable.

3.5 Cash and Cash Equivalents

Cash and cash equivalents comprise cash and deposit with banks and corporations. The company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents

