

App-eLearn Pty Ltd
Balance Sheet as at 31 March 2025
(Figures in AUD'000)

Particulars	As at 31 Mar 2025	As at 31 Mar 2024
ASSETS		
Current assets		
Trade receivables	0.04	-
Other current assets	0.04	0.12
Cash and cash equivalents	0.87	2.84
Total current assets	0.95	2.96
TOTAL ASSETS	0.95	2.96
EQUITY AND LIABILITIES		
Equity		
Equity share capital	0.01	0.01
Other equity	0.52	2.91
Total equity	0.53	2.92
Liabilities		
Current liabilities		
Creditors	0.42	0.04
Total current liabilities	0.42	0.04
TOTAL EQUITY AND LIABILITIES	0.95	2.96

App-eLearn Pty Ltd
Statement of Profit & Loss for the period ended 31 March 25
(Figures in AUD'000)

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Income		
Revenue from operations	-	-
Total income	<u>-</u>	<u>-</u>
Expenses		
Other expenses	2.39	1.50
Total expenses	<u>2.39</u>	<u>1.50</u>
Profit before tax	<u>(2.39)</u>	<u>(1.50)</u>
Tax expense	-	-
Profit for the year	<u>(2.39)</u>	<u>(1.50)</u>
Other comprehensive income	-	-
Total comprehensive income for the year	<u>(2.39)</u>	<u>(1.50)</u>

App-eLearn Pty Ltd
Statement of change in equity for the year ended 31 March 2025
(Figures in AUD'000)

Other equity	Particulars	Retained earnings
	As at 1 April 2024	2.91
	Profit for the year	(2.39)
	As at 31 Mar 2025	0.52

App-eLearn Pty Ltd
Cash Flows Statement for the period ended 31 March 2025
(Figures in AUD'000)

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
A. Cash flows from operating activities		
Net Profit before tax	(2.39)	(1.50)
Adjustments:		
Operating cash flows before working capital changes	(2.39)	(1.50)
Increase in trade receivables	(0.04)	3.30
Decrease in other current assets	0.08	(0.12)
Increase in trade payables	0.38	0.04
Decrease in other financial liabilities	-	(49.79)
Decrease in other current liabilities	-	(10.12)
Cash used from operations	(1.97)	(58.19)
Net cash used from operating activities (A)	(1.97)	(58.19)
B. Cash flows from investing activities		
Interest received	-	-
Net cash used in investing activities (B)	-	-
C. Cash flows from financing activities		
Interim dividend paid	-	-
Net cash used in financing activities (C)	-	-
Net increase in cash and cash equivalents (A+B+C)	(1.97)	(58.19)
Cash and cash equivalents at the beginning of the year	2.84	61.03
Cash and cash equivalents at the end of the year (see below)	0.87	2.84
Components of cash and cash equivalents:		
Balances with banks		
- Current accounts	0.87	2.84
	0.87	2.84