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Financial statements

	Note	CY	PY
Revenue			
Cost of sales		-	200,577.23
Gross profit		-219.75	-50.14
Other operating income		-219.75	200,527.09
Marketing and distribution expenses			
Administrative expenses		-4,323.25	-3,870.52
R&D expense		-1,689,346.42	-1,734,777.05
Profit from operations			
Finance income		-1,693,889.42	-1,538,120.48
Finance expense		5,341.49	3,995.79
Share of post-tax profits of equity accounted associates		-13,120.39	-13,741.55
Share of post-tax profits of equity accounted joint ventures			
Other gains and losses			
Profit before tax		7,010.00	228.75
Income tax expense		-1,694,658.32	-1,547,637.49
Profit from continuing operations			
Profit/(loss) on discontinued operation, net of tax		-1,694,658.32	-1,547,637.49
Profit for the year		-1,694,658.32	-1,547,637.49
Other comprehensive income, net of income tax:			
<i>Items that will not be reclassified subsequently to profit or loss:</i>			
Gain/(Loss) on property revaluation			
Share of associates' other comprehensive income			
Tax relating to items that will not be reclassified		-	-
<i>Items that may be reclassified subsequently to profit or loss:</i>			
Exchange gains arising on translation of foreign operations			
Available-for-sale investments			
Cash flow hedges			
Tax relating to items that may be reclassified		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income		-1,694,658.32	-1,547,637.49

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ASSETS	2024/3/31	2023/3/31
Non-current assets		
Property, plant and equipment	4,760.15	-
Investment property		
Right-of-use assets		
Intangible assets	117,434.94	399,278.79
Investments in equity-accounted associates		
Investments in equity-accounted joint ventures		
Available-for-sale investments, non-current		
Derivative financial assets		
Other receivables		
Deferred tax assets		
Other non-current assets		
Total non-current assets	<u>122,195.09</u>	<u>399,278.79</u>
Current assets		
Inventories		
Contractual assets		
Notes receivable		
Trade and other receivables		
Available-for-sale investments	-	-
Financial assets at fair value through profit or loss		
Cash and cash equivalents		
Other current assets	324,570.21	1,319,492.38
Assets classified as held for sale		
Total current assets	<u>324,570.21</u>	<u>1,319,492.38</u>
Total assets	<u><u>446,765.30</u></u>	<u><u>1,718,771.17</u></u>

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EQUITY AND LIABILITIES		
Equity		
Paid-in capital		
Capital reserve	-6,363,327.50	-5,653,217.50
Other reserves		
Surplus reserve		
Retained earnings		
Foreign exchange translation difference	6,053,330.69	4,358,672.37
Minority interests		
Total equity	<u>-309,996.81</u>	<u>-1,294,545.13</u>
Non-current liabilities		
Provisions		
Debt securities payables		
Long-term payables		
Long-term employee benefit liabilities		
Deferred revenue		
Deferred tax liabilities		
Derivative financial liabilities (long-term)		
Loans and borrowings		
Lease liabilities		
Other non-current liabilities	-	-97,995.07
Total non-current liabilities	<u>-</u>	<u>-97,995.07</u>
Current liabilities		
Provisions		
Income tax payable		
Employee benefit liabilities		
Non-current liabilities maturing within one year		
Notes payable	-93,417.53	-282,880.01
Trade and other payables		
Contractual liabilities	-43,350.96	-43,350.96
Derivative financial liabilities		
Loans and borrowings		
Non-current liabilities maturing within one year		
Other current liabilities		
Total current liabilities	<u>-136,768.49</u>	<u>-326,230.97</u>
Total equity and liabilities	<u><u>-446,765.30</u></u>	<u><u>-1,718,771.17</u></u>

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