HEXAGON NUTRITION CHINA LIMITED

DIRECTOR'S REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

HEXAGON NUTRITION CHINA LIMITED

DIRECTOR'S REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

CONTENTS

	PAGES
DIRECTOR'S REPORT	1-2
INDEPENDENT AUDITOR'S REPORT	3-5
INCOME STATEMENT	6
STATEMENT OF FINANCIAL POSITION	7
ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS	8-13

HEXAGON NUTRITION CHINA LIMITED
DIRECTOR'S REPORT
for the year ended 31 March 2026

The sole director presents the report together with the audited financial statements of Hexagon Nutrition China Limited ("the Company") for the year ended 31 March 2026.

Principal activities

During the year, the principal activities of the Company was engaged in trading of health care products.

Results and appropriations

The profit of the Company for the year ended 31 March 2026 and the state of the Company's affairs as at that date are set out in the financial statements on pages 6 to 13.

The sole director does not recommend payment of any dividends for the year.

Share capital

Details of the movements during the financial year in the share capital of the Company are set out in note 8 to the financial statements.

Director

The sole director of the Company during the financial year was:

Vikram Arun Kelkar

There being no provision in the Company's articles of association in connection with the retirement of directors by rotation, all existing directors continue in office for the following financial year.

The Company did not enter into any contract, other than the contracts of service with the director or any person engaged in the full-time employment of the Company, whereby any individual, firm or body corporate undertakes the management and administration of the whole, or any substantial part of any business of the Company.

Permitted indemnity provision

Article 31(1) of the Company's Articles provides that a director or former director of the Company may be indemnified out of the Company's assets against any liability incurred by the director to a person other than the Company or an associated company of the Company in connection with any negligence, default, breach of duty or breach of trust in relation to the Company or associated company (as the case may be). This Article only applies if the indemnity does not cover the liability set out in Article 31(2) of the Company's Articles. This permitted indemnity provision is in force during the financial year and at the time of approval of this report.

Auditors

The financial statements have been audited by Richful CPA Limited, who retire and, being eligible, offer themselves for re-appointment.

On behalf of the Board

HEXAGON NUTRITION CHINA LTD
HONGKONG

Vikram Arun Kelkar
Hong Kong
16 June 2026

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF HEXAGON NUTRITION CHINA LIMITED
(Incorporated in Hong Kong with limited liability)

Opinion

We have audited the financial statements of Hexagon Nutrition China Limited ("the Company") set out on pages 6 to 13, which comprise the statement of financial position as at 31 March 2026, and the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements of the Company are prepared, in all material respects, in accordance with the Hong Kong Small and Medium-sized Entity Financial Reporting Standard ("SME-FRS") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Companies Ordinance.

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") and with reference to Practice Note 900 (Revised), Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the HKICPA's Code of Ethics for Professional Accountants ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The sole director is responsible for the other information. The other information comprises the information included in the sole director's report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF HEXAGON NUTRITION CHINA LIMITED
(Incorporated in Hong Kong with limited liability)

Responsibilities of Sole Director and Those Charged with Governance for the Financial Statements

The director is responsible for the preparation of the financial statements in accordance with the SME-FRS issued by the HKICPA and the Companies Ordinance, and for such internal control as the sole director determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the sole director is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the sole director either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the sole director.

INDEPENDENT AUDITOR'S REPORT

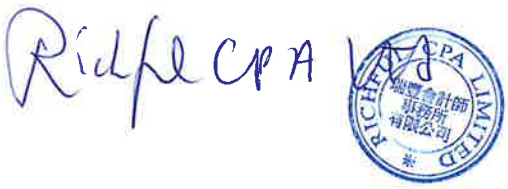
TO THE MEMBERS OF HEXAGON NUTRITION CHINA LIMITED
(Incorporated in Hong Kong with limited liability)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

- Conclude on the appropriateness of the sole director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditor's report is LEE CHI FAI (practising certificate number: P02689).



RICHFUL CPA LIMITED
Certified Public Accountants (Practising)
24/F., Fu Fai Commercial Centre,
27 Hillier Street, Sheung Wan, Hong Kong

16 June 2026

HEXAGON NUTRITION CHINA LIMITED
INCOME STATEMENT
for the year ended 31 March 2026

	Note	2026 USD	2025 USD
Revenue	2	2,413,761	3,242,398
Cost		(2,235,600)	(3,014,270)
Gross profit		178,161	228,128
Other income		6,564	31,990
Administrative and operating expenses		(162,446)	(245,563)
Finance costs	3	-	(12,149)
Profit before tax	4	22,279	2,406
Income tax expense	6	-	-
Profit for the year		22,279	2,406

The accompanying accounting policies and explanatory notes form an integral part of, and should be read in conjunction with, these financial statements.

HEXAGON NUTRITION CHINA LIMITED
STATEMENT OF FINANCIAL POSITION
as at 31 March 2026

	Note	2026 USD	2025 USD
Current assets			
Deposit and prepayment		3,067	-
Trade receivables		363,840	692,083
Other receivables		-	390
Prepaid income tax		2,299	-
Loan to a related party	7	41,954	-
Cash and bank balances		81,587	152,534
		492,747	845,007
Current liabilities			
Trade payables		(192,870)	(565,484)
Accruals		(14,013)	(15,938)
		(206,883)	(581,422)
Net Current Assets		285,864	263,585
Net Assets		285,864	263,585
Equity			
Share capital	8	1,290	1,290
Retained earnings	9	284,574	262,295
Total Equity		285,864	263,585

Approved and authorised for issue by the sole director on 16 June 2026 and is signed on its:

Vikram Arun Kelkar
Director

The accompanying accounting policies and explanatory notes form an integral part of, and should be read in conjunction with, these financial statements.

Reporting entity

Hexagon Nutrition China Limited ("the Company") is a company incorporated in Hong Kong with limited liability. The Company's registered office is located at Room 1911, Lee Garden One, 33 Hysan Avenue, Causeway Bay, Hong Kong.

During the year, the principal activities of the Company was engaged in trading of health care products.

1. Basis of preparation and accounting policies

The Company qualifies for the reporting exemption as a small private company under section 359(1)(a) of the Companies Ordinance (Cap. 622) and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (SME-FRS) issued by the Hong Kong Institute of Certified Public Accountants.

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the Company is a going concern.

The measurement base adopted is the historical cost convention.

The following are the specific accounting policies that are necessary for a proper understanding of the financial statements:

(a) Revenue

Revenue is recognised when it is probable that the economic benefits will flow to the Company and when the revenue can be measured reliably, on the following bases:

(i) sale of goods is recognised when the goods are delivered and the risks and rewards of ownership have passed to the customer;

(ii) rendering of services is recognised when the services are rendered; and

(iii) interest income is recognised on a time proportion basis taking into account the principal outstanding and the interest applicable.

(b) Borrowing costs

Borrowing costs are recognised as an expense in the year in which they are incurred.

1. Basis of preparation and accounting policies (continued)

(c) Foreign exchange

The reporting currency of the Company is United States Dollars ("USD"), which is the currency of the primary economic environment in which the Company operates. The financial statements are presented in United States Dollars.

Foreign currency are converted at the exchange rate applicable at the transaction date. Foreign currency monetary items are translated into United States Dollars using exchange rates applicable at the end of the reporting period. Gains and losses on foreign exchange are recognised in the income statement.

(d) Taxation

Income tax expense represents current tax expense. The income tax payable represents the amounts expected to be paid to the taxation authority, using the tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is not provided.

(e) Leases

Leases where substantially all the risks and rewards of ownership of assets are not transferred to the lessee are accounted for as operating leases. Annual rents applicable to such operating leases are charged to the income statement on a straight-line basis over the lease term.

(f) Trade and other receivables

Trade and other receivables are stated at estimated realisable value after each debt has been considered individually. Where the payment of a debt becomes doubtful a provision is made and charged to the income statement.

(g) Borrowings

Borrowings are recognised initially at the transaction price and are subsequently stated at amortised cost. Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Interest expense is recognised on the basis of the effective interest method and is included in finance cost.

1. Basis of preparation and accounting policies (continued)

(h) Related parties

For the purpose of these financial statements, related party included a person and entity as defined below:

(a) A person or a close member of that person's family is related to the Company if that person:

(i) has control or joint control over the Company;

(ii) has significant influence over the Company; or

(iii) is a member of the key management personnel of the Company or of a parent of the Company.

(b) An entity is related to the Company if any of the following conditions applies:

(i) The entity and the Company are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).

(ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).

(iii) Both entities are joint ventures of the same third party.

(iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.

(v) The entity is a post-employment benefit plan for the benefit of employees of either the Company or an entity related to the Company. If the Company is itself such a plan, the sponsoring employers are also related to the Company.

(vi) The entity is controlled or jointly controlled by a person identified in (a).

(vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

2. Revenue

An analysis of the Company's revenue is as follows:

	2026 USD	2025 USD
Sale of goods	2,413,761	3,242,398

3. Finance costs

	2026 USD	2025 USD
Related parties loan interest	-	12,149

4. Profit before tax

Profit before tax is arrived at:

	2026 USD	2025 USD
After crediting the following items:		
Loan interest income	1,564	390
Provision of service	4,993	31,600
Sundry income	7	-
After charging the following items:		
Exchange losses, net	729	1,227
Provision for bad and doubtful debts	-	60,371
Bad debts	5,419	-
Auditor's remuneration	3,422	2,765

5. Director's remuneration

Director's remuneration disclosed pursuant to section 383 of the Companies Ordinance (Cap. 622) and Companies (Disclosure of Information about Benefits of Directors) Regulation (Cap. 622G) for the year and last year is nil.

6. Income tax expense

No provision for Hong Kong Profits Tax has been made as the current year's and last year taxable profits has been set-off by prior year's loss.

Unused tax losses available to be carried forward against future taxable profits amount to USD 22,216 of the Company during the year (2024 : USD 49,153).

7. Loan to a related party

Name of related party	2026 USD	2025 USD
Hexagon Nutrition LLC	41,954	-

Notes :
The balances are unsecured, interest rate 3% and repayable within one year.

8. Share capital

	2026 USD	2025 USD
Ordinary shares, issued and fully paid:		
- 10,000 shares	1,290	1,290

9. Changes in equity

	Share capital USD	Retained earnings USD	Total USD
Balance as at 31 March 2025	1,290	262,295	263,585
Profit for the year	-	22,279	22,279
Balance as at 31 March 2026	1,290	284,574	285,864

10. Material related party transactions

Except as disclosed in the financial statements, the Company had entered into transactions with related parties which, in the opinion of the sole director, were carried out on normal commercial terms and in the ordinary course of the Company's business, during the year and last year:

- Sales of goods to related party

	Amount of transactions		Amount of outstanding balances	
Name of related party	2026 USD	2025 USD	2026 USD	2025 USD
Hexagon Nutrition (Exports) Pvt. Ltd.	1,663,451	2,696,398	137,820	608,440
Hexagon Nutrition (PTY) Ltd.	390,000	546,000	-	-
	2,053,451	3,242,398	137,820	608,440

Note:
Vikram Arun Kelkar, a director of the Company, controls both the Company and the above related companies.

11. Immediate and ultimate controlling party

As at 31 March 2026, the sole director considers the immediate parent and ultimate controlling party of the Company to be Hexagon Nutrition Limited, which is incorporated in India.

12. Approval of financial statements

These financial statements were authorised for issue by the Company's sole director on 16 June 2026.

~ End of Report ~

HEXAGON NUTRITION CHINA LIMITED
DETAILED INCOME STATEMENT
for the year ended 31 March 2026

For Management Information Purpose Only

	2026 USD	2025 USD
Revenue		
Sale of goods	2,413,761	3,242,398
Cost of sales		
Purchases	(2,235,600)	(3,014,270)
Gross profit	178,161	228,128
Other income		
Loan interest income	1,564	390
Provision of service	4,993	31,600
Sundry income	7	-
	6,564	31,990
Administrative and operating expenses		
Auditor's remuneration	(3,422)	(2,765)
Bad debts	(5,419)	-
Bank charges	(9,130)	(8,727)
Company secretarial fees	(14,383)	(892)
Doubtful debt expense	-	(60,371)
Legal and professional fee	(88,735)	(165,983)
Loss on exchange differences	(729)	(1,227)
Oversea travelling	-	(5,598)
Rental	(2,046)	-
Software fees	(37,382)	-
Transportation	(1,200)	-
	(162,446)	(245,563)
Finance costs		
Related parties loan interest	-	(12,149)
Profit before tax	22,279	2,406

Hexagon Nutrition China Limited

Profits Tax Computation
Year of Assessment 2025/26
File number: 05/71013757

Hexagon Nutrition China Limited
File number: 05/71013757
Year of Assessment 2025/26
(Basis period: 1 April 2025 to 31 March 2026)

Index page

Schedule	Description
1	Profits tax computation
2	Detailed legal and professional fee
3	Detailed interest income

Hexagon Nutrition China Limited
File number: 05/71013757
Year of Assessment 2025/26
(Basis period: 1 April 2025 to 31 March 2026)

Profits tax computation **Schedule 1**

Exchange rate: USD 1 : 7.8052 HKD

Description	HKD	Ref.
Net profit per financial statements	173,892	A/C
Add: Non-deductible expenses charged in the financial statements		
Exchange loss derived from holding bank deposit	5,689	A/C
Bad debts	42,296	A/C
Less: Allowable expenses or non-assessable income		
Interest income	(12,207)	Schedule 3
Assessable Profit for the year	209,670	
Less: Loss b/f	(209,670)	
Net Assessable Profit for the year	-	
Provisional Tax for the year of assessment 2026/27		
Assessable profits for the year of assessment 2025/26	209,670	
Less: Loss b/f	(173,397)	
	36,273	
Provisional tax on 8.25%	2,993	
Less: Provisional tax 2025/26 charged	(17,108)	
Total tax repayable	(14,115)	
Statement of Losses		
Balance b/f	383,067	
Add: Adjusted loss for the year	-	
Sub-total	383,067	
Less: Loss set-off as above	(209,670)	
Balance c/f	173,397	

Hexagon Nutrition China Limited
File number: 05/71013757
Year of Assessment 2025/26
(Basis period: 1 April 2025 to 31 March 2026)

Detailed legal and professional fee **Schedule 2**

Exchange rate: USD 1 : 7.8052 HKD

Recipient	Nature	Deductible HKD	Non-deductible HKD	Total HKD
Ng Chew Leng Malatsia Passport No. : A55506937 Relationship: No relationship	Operations Management	186,536	-	186,536
NUTRALCHEME INTERNATIONAL F.Z.E. Address : Office No.B1/213F,Ajman Free Zone Block B1, Sheikh Rashid Bin Saeed Al Maktoum Street Ajman, Unlted Arab Emirates Relationship: No relationship	Market Management	506,057	-	506,057
		692,593	-	692,593

Detailed interest income **Schedule 3**

Exchange rate: USD 1 : 7.8052 HKD

Description	Taxable HKD	Non-taxable HKD	Total HKD
Related parties loan interest	-	12,207	12,207

Note:
Related parties loan interest, offshore sourced and non-taxable.