Curve Group
Standalone Statement of Profit and Loss for the year ended March 31, 2026
(All amounts in £'000, except share and per share data, unless otherwise stated)

	Notes	For the year to date March 31, 2026	For the quarter ended March 31, 2026	For the quarter ended December 31, 2025	For the quarter ended September 30, 2025	For the quarter ended June 30, 2025
Income						
Revenue from operations	**14**	20,770	5,646	5,711	4,853	4,560
Total income		**20,770**	**5,646**	**5,711**	**4,853**	**4,560**
Expenses						
Royalty Costs		8,356	1,909	2,489	2,366	1,592
Advertising expenses		345	50	46	58	190
Video Game Tax Relief		-1,270	-448	-288	-329	-205
Cost of Content		1,249	403	277	236	333
Employee benefits expense	**15**	2,327	637	579	557	554
Finance costs	**16**	119	47	29	29	14
Depreciation and amortization expenses	**17**	5,265	1,414	1,249	1,199	1,402
Impairment losses	**18**	72	-	-	72	-
Other expenses	**19**	1,256	330	367	266	293
Exceptional Items	**20**	145	-10	-12	122	45
Total expenses		**17,864**	**4,333**	**4,737**	**4,575**	**4,220**
Profit / (loss) before tax		**2,906**	**1,313**	**974**	**279**	**341**
Income Tax Expense						
Current tax		263	175	59	-5	34
Witholding Tax		152	72	20	41	19
Deferred tax expense / (credit)		-63	-	-12	-25	-25
Total Income tax expense		**352**	**247**	**67**	**11**	**28**
Profit / (loss) for the year		**2,554**	**1,066**	**907**	**268**	**313**
Total comprehensive income / (loss) for the year		**2,554**	**1,066**	**907**	**268**	**313**

For and on behalf of the Board of Directors of
Curve Digital Entertainment Limited
Company Registration: 09883386

Signed by:
Susan Planck
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Susan Planck
Director

Place: London
Date: 11/5/2026

Curve Group
Standalone Balance Sheet as at March 31, 2026
(All amounts in £'000, except share and per share data, unless otherwise stated)

	Notes	As at March 31, 2026	As at December 31, 2025	As at September 30, 2025	As at June 30, 2025
Assets					
Non-current assets					
Property, plant and equipment	**3**	127	131	140	145
Right-of-use assets	**12**	419	454	486	518
Intangible assets	**4**	2,946	3,723	4,476	5,104
Goodwill		368	368	368	368
Intangible assets under development	**4**	1,649	1,077	603	322
Financial assets					
i) Investments	**5**	-	-	-	-
Total non-current assets		**5,509**	**5,753**	**6,073**	**6,458**
Current assets					
Financial assets					
i) Investments	**5**	-	-	-	-
ii) Trade receivables	**6**	3,626	2,571	2,599	2,957
iii) Other Financial Assets	**7**	1,668	-	-	-
iv) Cash and cash equivalents	**8**	1,444	2,240	1,786	1,052
v) Bank Balances other than cash and cash equivalents	**8**	38	38	37	37
Other current assets	**9**	2,247	4,110	3,616	3,284
Total current assets		**9,024**	**8,958**	**8,039**	**7,330**
Total assets		**14,533**	**14,711**	**14,112**	**13,788**
Equity and liabilities					
Equity					
Equity share capital		1	1	1	1
Other equity	**13**	9,075	7,999	7,051	6,774
Total equity		**9,076**	**8,000**	**7,052**	**6,775**
Liabilities					
Non-current liabilities					
Financial liabilities					
Lease liabilities	**12**	374	382	395	443
Provisions		-	-	-	-
Deferred tax liabilities (net)		-	-	12	37
Total non-current liabilities		**374**	**382**	**407**	**480**
Current liabilities					
Financial liabilities					
i) Lease liabilities	**12**	116	116	116	98
ii) Trade payables	**10**				
Total outstanding dues of micro enterprises and small enterprises		-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		4,068	4,498	4,860	5,123
iii) Other financial liabilities	**11**	899	996	972	1,312
iv) Amounts due to Related Parties	**21**	-	719	704	-
Total current liabilities		**5,083**	**6,329**	**6,653**	**6,533**
Total Liabilities		**5,457**	**6,711**	**7,060**	**7,013**
Total equity and liabilities		**14,533**	**14,711**	**14,112**	**13,788**

Summary of significant accounting policies
The accompanying notes are an integral part of the standalone financial statements.

For and on behalf of the Board of Directors of
Curve Digital Entertainment Limited
Company Registration: 09883386

Signed by:
Susan Planck
618BFF34E5D9402...
Susan Planck
Director

Place: London
Date: 11/5/2026

Curve Group Cash Flow Statement for the quarter ending March 31 2026	For the year ended March 31, 2026	For the quarter ended March 31, 2026	For the quarter ended December 31, 2025	For the quarter ended September 30, 2025	For the quarter ended June 30, 2025
Cash Flow from Operating activities :					
Profit/(loss) before tax, exceptional and extraordinary items	2,906	1,313	974	279	341
Adjustments for:					
Depreciation, amortisation and impairment expenses	5,265	1,415	1,249	1,199	1,402
Interest expenses	145	47	48	33	17
Interest (income)	0	0	0	0	0
Operating Profit before working capital changes	8,317	2,775	2,271	1,510	1,760
Changes in working capital					
Changes in provision					
Increase in trade payables	-567	-430	-481	256	88
Increase in other current liabilities	-13,717	-96	142	-859	-12,904
Decrease in trade receivables	10,613	-1,055	-10	508	11,170
Decrease in other current assets	-1,777	-65	-455	-483	-774
Cash generated from /(used in) operations	2,868	1,129	1,468	932	-660
Income tax paid	-277	-208	-120	70	-18
Corporation Tax Charge	415	247	79	36	53
Cash generated from /(used in) operations before extraordinary items	2,730	1,090	1,509	826	-695
Extraordinary items	145	-10	-12	122	45
Net cash flows from /(used in) operating activities (A)	2,585	1,099	1,521	705	-740
Cash flow from Investing activities:					
Purchase of Property, Plant and Equipment	-110	-9	-5	-13	-83
Purchase of Intangibles	-3,688	-1,162	-924	-873	-729
Repayment of Borrowings	-15	-719	0	704	0
Net cash flow from /(used in) investing activities (B)	-3,813	-1,890	-929	-182	-812
Cash flow from Financing activities:					
Repayment of Lease	-115	-43	-13	-29	-30
Net cash flow from /(used in) financing activities (C)	-115	-43	-13	-29	-30
Net increase / (decrease) in cash and cash equivalents (A+B+C)	-1,342	-834	579	494	-1,582
Effect of exchange differences on cash & cash equivalents held in foreign currency	162	38	-126	240	9
Cash and cash equivalents at the beginning of the year	2,625	2,240	1,786	1,052	2,625
Cash and cash equivalents at the end of the year	1,444	1,444	2,240	1,786	1,052
Cash and cash equivalents comprise (Refer note 7)					
Balances with banks					
On current accounts	1,444	1,444	2,240	1,786	1,052
Total cash and bank balances at end of the year	1,444	1,444	2,240	1,786	1,052

Notes :

For and on behalf of the Board of Directors of
Curve Digital Entertainment Limited
Company Registration: 09883386

Signed by:
Susan Planck
618BFF34E5D9402...

Susan Planck
Director

Place: London
Date: 11/5/2026

Curve Group
Standalone Statement of Changes in Equity for the year ended March 31, 2026
(All amounts in £'000, except share and per share data, unless otherwise stated)

(a) Equity share capital

	No. of shares	Amount
Equity shares of 0.01 each issued , subscribed and paid up		
Balance as at December 31, 2024	**95,000**	**950**
Add : Changes in equity share capital during the quarter (*)	-	-
Balance as at March 31, 2025	**95,000**	**950**
Add : Changes in equity share capital during the quarter (*)	-	-
Balance as at June 30, 2025	**95,000**	**950**
Add : Changes in equity share capital during the quarter (*)	-	-
Add : Bonus shares issued during the year	-	-
Balance as at Sept 30, 2025	**95,000**	**950**
Add : Changes in equity share capital during the quarter (*)	-	-
Add : Bonus shares issued during the year	-	-
Balance as at Dec 31, 2025	**95,000**	**950**
Add : Changes in equity share capital during the quarter (*)	-	-
Add : Bonus shares issued during the year	-	-
Balance as at Mar 31, 2026	**95,000**	**950**

(b) Other equity

	Surplus in P/L		General Reserve	
Particulars	**Retained earnings**	**Total reserves and surplus**	**Foreign Currency Reserve**	**Total**
Balance as at December 31, 2024	**19,720**	**19,720**	**(206)**	**19,514**
(Loss) for the year	(13,145)	(13,145)	132	**(13,014)**
Revaluation of Subsidiary				
Balance as at March 31, 2025	**6,575**	**6,575**	**(75)**	**6,501**
(Loss) for the year	**313**	**313**	**-**	**313**
Revaluation of Subsidiary			**(38)**	**(38)**
Balance as at June 30, 2025	**6,888**	**6,888**	**(113)**	**6,775**
(Loss) for the year	**268**	**268**	**-**	**268**
Revaluation of Subsidiary			**8**	**8**
Balance as at Sept 30, 2025	**7,156**	**7,156**	**(105)**	**7,051**
(Loss) for the year	**907**	**907**	**-**	**907**
Revaluation of Subsidiary			**41**	**41**
Balance as at Dec 31, 2025	**8,063**	**8,063**	**(64)**	**7,999**
(Loss) for the year	**1,066**	**1,066**	**-**	**1,066**
Revaluation of Subsidiary			**9**	**9**
Balance as at Mar 31, 2026	**9,129**	**9,129**	**(54)**	**9,075**

(All amounts in £'000, except share and per share data, unless otherwise stated)

3 Property, plant and equipment

	Furniture and fixtures	Office equipments	Computer equipments	Vehicles	Total
Gross block (at cost)					
Balance as at 31 March 2025	**349**	**2**	**611**	**-**	**961**
Additions	78	**-0**	**5**	**-**	**83**
Deletions					-
Balance as at June 30 2025	**426**	**2**	**616**	**-**	**1,044**
Additions	1	**0**	**13**	**-**	**13**
Deletions					-
Balance as at September 30 2025	**427**	**2**	**629**	**-**	**1,058**
Additions	0	0	4	-	5
Deletions					-
Balance as at December 31, 2025	**427**	**2**	**634**	**-**	**1,063**
Additions	0	0	9	-	9
Deletions					-
Balance as at March 31, 2026	**428**	**2**	**643**	**-**	**1,072**
Accumulated depreciation					
Balance as at 31 March 2025	**318**	**0**	**562**	**-**	**881**
During the year	4	0	15	-	19
Deletions					-
Balance as at June 30 2025	**322**	**0**	**577**	**-**	**899**
During the year	8	0	10	-	18
Deletions					-
Balance as at September 30 2025	**331**	**0**	**586**	**-**	**917**
During the period (refer note 15)	7	0	8	-	15
Deletions					-
Balance as at December 31, 2025	**337**	**1**	**594**	**-**	**932**
During the period (refer note 15)	6	0	7	-	13
Deletions					-
Balance as at March 31, 2026	**343**	**1**	**601**	**-**	**945**
Net block					
Balance as at March 31, 2026	**84**	**1**	**42**	**-**	**127**
Balance as at December 31, 2025	**90**	**1**	**39**	**-**	**131**

4 Other Intangible assets

	Goodwill	Computer software	Publishing Rights	Downloadable Self-Published Games	Intangible Assets under development	IP	Total
Balance as at 31 March 2025	**368**	**134**	**3,400**	**40,713**	**2,156**	**460**	**47,231**
Additions	-	-0	-	439	290	-	**728**
Deletions	-	-	**-**				**-**
Transfer				2,123	-2,123		-
Balance as at June 30 2025	**368**	**134**	**3,400**	**43,275**	**322**	**460**	**47,960**
Additions	-	20		526	326	-	873
Deletions	-	-					**-**
Transfer				46	-46		-
Balance as at September 30, 2025	**368**	**154**	**3,400**	**43,847**	**603**	**460**	**48,833**
Additions	-	5		444	475	**0**	**924**
Deletions							-
Transfer							**-**
Balance as at December 31, 2025	**368**	**159**	**3,400**	**44,292**	**1,077**	**460**	**49,757**
Additions	-	0	-	401	761	-	**1,162**
Deletions							-
Transfer				189	-189		**-**
Balance as at March 31, 2026	**368**	**159**	**3,400**	**44,881**	**1,649**	**460**	**50,918**
Accumulated depreciation							
Balance as at 31 March 2025	-	59	3,175	36,867	254	**460**	**40,814**
During the year	-	10	95	1,246	-	**-**	**1,351**
Deletions		-					**-**
Transfer				254	-254		**-**
Balance as at June 30 2025	**-**	**68**	**3,270**	**38,367**	**-**	**460**	**42,165**
During the period (refer note 15)	-	7	95	1,119	-	**-**	**1,221**
Deletions		-					**-**
Transfer							**-**
Balance as at September 30, 2025	**-**	**75**	**3,365**	**39,485**	**-**	**460**	**43,386**
During the period (refer note 15)	-	10	35	1,157	-	**-**	**1,202**
Deletions		-					**-**
Transfer							**-**
Balance as at December 31, 2025	**-**	**85**	**3,400**	**40,643**	**-**	**460**	**44,588**
During the period (refer note 15)	-	10	-	1,357	-	**-**	**1,367**
Deletions		-					**-**
Transfer							**-**
Balance as at March 31, 2026	**-**	**96**	**3,400**	**42,000**	**-**	**460**	**45,955**

Net block

Balance as at March 31, 2026	**368**	**64**	**-**	**2,882**	**1,649**	**-0**	**4,963**
Balance as at December 31, 2025	**368**	**74**	**0**	**3,649**	**1,077**	**0**	**5,169**
Balance as at March 31, 2025	368	76	225	3,846	1,902	-	6,417

(All amounts in £'000, except share and per share data, unless otherwise stated)

		As at March 31, 2026		As at December 31, 2025	
5	**Non current and current investments**	**Number of shares**	**Amount**	**Number of shares**	**Amount**
a.	**Non-current investments**				
(i)	**Investment in subsidiaries**				
	Unquoted equity instruments at cost				
	Curve Digital Publishing Limited				
	Equity shares of £1 each, fully paid up	492	-	492	-
	Iron Oak Games Inc	25	-	25	-
	Equity shares of CAD$ each, fully paid up				
	Kuju Limited				
	Ordinary Equity shares of 0.05 each	15,772,192	-	15,772,192	-
	Deferred shares of 0.55 each	8,385,417	-	8,385,417	-
	Curve Game Development One Limited				
	Equity shares of 0.001 each, fully paid up	1,000	-	1,000	-
	Curve Games Limited				
	Equity shares of 0.001 each, fully paid up	1,000	-	1,000	-
	Kuju Sheffield Limited				
	Equity shares of £1 each, fully paid up	1	-	1	-
	Runner Duck Games Limited				
	Equity shares of £1 each, fully paid up	100	-	100	-
	Attack Games Ljmited				
	Equity shares of £1 each, fully paid up	1	-	1	-
	Headstrong Games Limited	1	-	1	-
	Equity shares of £1 each, fully paid up				
	Fiddlesticks Games Limited				
	Equity shares of £0.01 each, fully paid up	27,680	-	27,680	-
	Total (a)		-		-
(i)	**Amortisation on Investment in subsidiaries**				
	Unquoted equity instruments				
			-		-
			-		-
	Total (c)		-		-
	Aggregate value of unquoted investments (a+b-c)		-		-

6 Trade receivables	**As at March 31, 2026**	**As at December 31, 2025**	**As at September 30, 2025**	**As at June 30, 2025**
Unsecured, considered good				
- from related parties (refer note 19) (*)	-	-	-	1
- from others	1,805	509	499	1,006
Less: Provision for expected credit loss	-	-15	-15	-15
Total	**1,805**	**494**	**484**	**992**
Accrued Income	1,821	2,077	2,115	1,965
Unsecured, considered credit impaired	-	-	-	-
Unsecured, considered having significant increase in credit risk	-	15	15	15
Less: Provision for expected credit loss	-	-15	-15	-15
Total	1,821	2,077	2,115	1,965
Total trade receivables	**3,626**	**2,571**	**2,599**	**2,957**

(*) There are no debts due by directors or other officers of the company either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a member.

6.1 Trade Receivables ageing schedule

Trade Receivables ageing schedule as at March 31, 2026

		Unbilled	**< 6 months**	**6 months - 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i)	Undisputed trade receivables - Considered good	-	1,782,560	888	23,820	(1,780)	(63)	1,805,424
(ii)	Undisputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(iii)	Undisputed trade receivables – credit impaired	-	-	-	-	-	-	-
(iv)	Disputed trade receivables–considered good	-	-	-	-	-	-	-
(v)	Disputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(vi)	Disputed trade receivables – credit impaired	-	-	-	-	-	-	-
	Subtotal	**-**	**1,782,560**	**888**	**-**	**-**	**-**	**1,805,424**
	Less: Provision for expected credit loss							-
	Total		**1,782,560**	**888**	**-**	**-**	**-**	**1,805,424**

7 Other financial assets	**As at March 31, 2026**	**As at December 31, 2025**	**As at September 30, 2025**	**As at June 30, 2025**
Amounts due to/(from) related parties	1,668			
	1,668	**-**	**-**	**-**

(All amounts in £'000, except share and per share data, unless otherwise stated)

8 Cash and cash equivalents

	As at March 31, 2026	As at December 31, 2025	As at September 30, 2025	As at June 30, 2025	As at March 31, 2025
Balances with banks					
- in current accounts	1,444	2,240	1,786	1,052	2,625
	1,444	**2,240**	**1,786**	**1,052**	**2,625**

Bank Balances other than cash and cash equivalents

	As at March 31, 2026	As at December 31, 2025	As at September 30, 2025	As at June 30, 2025	As at March 31, 2025
Balances with banks					
- In fixed deposits with original maturity of more than 3 months but less than 12 months	38	38	37	37	38
	38	**38**	**37**	**37**	**38**

8.1 At 30 June 2025, Iron Oak Inc. has a fixed deposit of CAD 70,000 as collateral for its credit card facility under a Guaranteed Investment Certificate (GIC) State Bank of India arrangement with RBC Bank.

9 Other current assets

	As at March 31, 2026	As at December 31, 2025	As at September 30, 2025	As at June 30, 2025	As at March 31, 2025
Prepayments	117	167	182	164	257
Advance to employees	-	-	-	-	-
Corporation Tax Repayable	55	14	53	159	-
Balances with government authorities	1,999	3,861	3,320	2,903	2,490
Other receivables	76	68	62	58	118
Total	**2,247**	**4,110**	**3,616**	**3,284**	**2,865**

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Curve Group
Summary of significant accounting policies and other explanatory information to the standalone financial statements
(All amounts in £'000, except share and per share data, unless otherwise stated)

10	Trade payables	As at March 31, 2026	As at cember 31, 20	As at eptember 30, 20	As at June 30, 2025
	Total outstanding dues of micro enterprises and small enterprises				
	- to related parties (refer note 20)	-	-	-	-
	- to others	-	-	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises				
	- to related parties (refer note 20)	-	-	-	-
	- to others	187	162	643	387
	Accrued Expenses	3,881	4,336	4,217	4,736
	Total	**4,068**	**4,498**	**4,860**	**5,123**

10.1 Trade Payables ageing schedule as at March 31, 2026

		Unbilled dues	Payable Not due	Outstanding for following periods from due date of payment					Total
				Less than 1 year	1-2 years	2-3 years	More than 3 years	More than 3 years	
(i)	Total outstanding dues of micro enterprises and small enterprises		-		-	-	-	-	-
(ii)	Total outstanding dues of creditor other than micro enterprises and small enterprises		-	181	16	-9	-1	0	187
(iii)	Disputed dues of micro enterprises and small enterprises		-	-	-	-	-	-	-
(iv)	Disputed dues of other than micro enterprises and small enterprises		-	-	-	-	-	-	-
	Total	**-**	**-**	**181**	**16**	**-9**	**-1**	**0**	**187**

11	Other financial liabilities	As at March 31, 2026	As at cember 31, 20	As at eptember 30, 20	As at June 30, 2025
	Amounts due to/(from) related parties	-	719	704	-
	Deferred Revenue	755	889	869	886
	Amounts due to Government Authorities	116	94	88	401
	Other Payables	28	12	15	26
		899	**1,715**	**1,676**	**1,312**

(All amounts in £('000), except share and per share data, unless otherwise stated)

Leases
The Company's leased assets primarily consist of leases for office premises. Leases of office premises generally have lease term between 1 to 5 years, lease rentals have an escalation of 3%. The effective interest rate for lease liabilities is 9.45%.

12 Right-of-use assets

	Office Premises
Gross block (at cost)	
Balance as at March 31, 2025	**582**
Additions	
Deletions	(3)
Balance as at June 30, 2025	**579**
Additions	
Deletions	1
Balance as at Sept 30, 2025	**580**
Additions	
Deletions	-
Balance as at Dec 31, 2025	**580**
Additions	-
Deletions	-
Balance as at Mar 31, 2026	**580**
Accumulated amortization	
Balance as at March 31, 2025	**29**
Amortization for the year (refer note 16)	32
Deletions during the year	(0)
Other adjustments	-
Gross block (at cost)	**61**
Amortization for the year (refer note 16)	32
Deletions during the year	-
Other adjustments	-
Balance as at Sept 30, 2025	**93**
Amortization for the year (refer note 16)	32
Deletions during the year	-
Other adjustments	-
Balance as at Dec 31, 2025	**126**
Amortization for the year (refer note 16)	35
Deletions during the year	-
Other adjustments	-
Balance as at Mar 31, 2026	**160**
Net block	
Balance as at Mar 31, 2026	**419**
Balance as at Sept 30, 2025	**454**

b) Below are the carrying amounts of lease liabilities and the movements during the year:

	For the quarter ended March 31, 2026	For the quarter ended December 31, 2025	For the quarter ended September 30, 2025	For the quarter ended June 30, 2025	the quarter ended March 31, 2025
Balance as at beginning of the financial year (#)	498	511	540	570	264
Foreign exchange rate adjustments		-	(17)	(17)	6
Additions during the year	-	-	-	-	359
Interest on finance lease liabilities	35	14	14	14	7
Repayment of principal portion of lease liabilities	(33)	(13)	(13)	(13)	(59)
Repayment of interest portion of lease liabilities	(10)	(14)	(14)	(14)	(7)
Balance as at end of the financial year (#)	**490**	**498**	**511**	**540**	**570**
Current	116	116	116	98	98
Non Current Liabilities	374	382	395	473	473

Future minimum lease payments as at the end of the year are as follows:

Undiscounted lease payments	As at March 31, 2026	As at December 31, 2025	As at September 30, 2025	As at June 30, 2025	As at March 31, 2025
Within 1 year	165	165	165	165	165
Over 1 year	538	538	538	538	538
Total	**703**	**703**	**703**	**703**	**703**
Less: interest portion	(213)	(206)	(192)	(162)	(133)
Net present value	**490**	**498**	**511**	**540**	**570**

d) The following are the amounts recognised in statement of profit and loss:

	For the quarter ended March 31, 2026	For the quarter ended December 31, 2025	For the quarter ended September 30, 2025	For the quarter ended June 30, 2025	the quarter ended March 31, 2025
Amortization on right-of-use assets	35	32	32	32	0
Interest of finance lease liabilities	35	14	14	14	0
Rent expense relating to short-term leases	-	-	-	-	-
Total amount recognised in statement of profit and loss	**70**	**46**	**46**	**46**	**0**

e) Amount recognised in statement of cash flow

	For the quarter ended March 31, 2026	For the quarter ended December 31, 2025	For the quarter ended September 30, 2025	For the quarter ended June 30, 2025	For the quarter ended March 31, 2025
Repayment of principal portion of lease liability	33	13	13	13	59
Repayment of interest portion of lease liability	35	14	14	14	0
Total cash outflow	**68**	**27**	**27**	**27**	**59**

(All amounts in £'000, except share and per share data, unless otherwise stated)

13 Other equity

	As at March 31, 2026	As at December 31, 2025	As at September 30, 2025	As at June 30, 2025
Foreign Currency Reserve				
Balance as at the beginning of the year	(64)	(105)	(113)	(75)
Revaluation of Subsidiary	9	41	8	(38)
Balance as at the end of the year	**(55)**	**(64)**	**(105)**	**(113)**
Retained earnings				
Balance as at the beginning of the year	8,063	7,156	6,889	6,576
Add: Profit / (loss) for the year	1,066	907	268	313
Add: Other comprehensive income for the financial year	-	-	-	-
Balance as at the end of the year	**9,130**	**8,063**	**7,156**	**6,889**
Total reserve and surplus	**9,075**	**7,999**	**7,051**	**6,774**

(All amounts in £'000, except share and per share data, unless otherwise stated)

14 Revenue from operations

	For the year to date March 31, 2026	Quarter ended March 31, 2026	Quarter ended December 31, 2025	Quarter ended September 30, 2025	Quarter ended June 30, 2025
Revenue from contract with customers					
Digital Revenue	12,941	3,093	3,585	3,433	2,830
Ancillary Revenue	7,829	2,553	2,126	1,420	1,730
	20,770	**5,646**	**5,711**	**4,853**	**4,560**

15 Employee benefits expense

	For the year to date March 31, 2026	Quarter ended March 31, 2026	Quarter ended December 31, 2025	Quarter ended September 30, 2025	Quarter ended June 30, 2025
Salaries and bonus					
- to Others	1,800	501	440	434	426
- to Key management personnel	479	137	114	116	113
Staff welfare expenses	48	-0	25	7	15
	2,327	**637**	**579**	**557**	**554**

16 Finance costs

	For the year to date March 31, 2026	Quarter ended March 31, 2026	Quarter ended December 31, 2025	Quarter ended September 30, 2025	Quarter ended June 30, 2025
Interest expense on					
- finance lease liabilities (refer note 11)	77	35	14	14	14
- Related Party borrowings	41	12	15	14	-
Total	**119**	**47**	**29**	**29**	**14**

(#) Zero represents amount less than £1

(All amounts in £'000, except share and per share data, unless otherwise stated)

17 Depreciation and amortization expenses

	Year ended March 31, 2026	Quarter ended March 31, 2026	Quarter ended December 31, 2025	Quarter ended September 30, 2025	Quarter ended June 30, 2025
Depreciation on property and equipment (refer note 3)	65	13	15	18	19
Amortization on right-of-use assets (refer note 11)	132	35	32	32	32
Amortization on Intangible assets (refer note 4)	4,844	1,367	1,167	1,054	1,256
Amortization of Subsidiaries	225	-	35	95	95
	5,265	**1,415**	**1,249**	**1,199**	**1,402**

18 Impairment losses

	Year ended March 31, 2026	Quarter ended March 31, 2026	Quarter ended December 31, 2025	Quarter ended September 30, 2025	Quarter ended June 30, 2025
Impairment loss on	-				
- impairment on self published games	72	-	-	72	-
- financial assets	-	-	-	-	-
Total	**72**	**-**	**-**	**72**	**-**

19 Other expenses

	Year ended March 31, 2026	Quarter ended March 31, 2026	Quarter ended December 31, 2025	Quarter ended September 30, 2025	Quarter ended June 30, 2025
Legal and professional	146	74	34	27	11
Payment to Auditors	82	26	11	20	24
Travelling and conveyance	126	45	28	31	22
Sales promotion and business development	84	9	14	26	35
Rates and taxes	31	8	7	7	9
Insurance	78	22	22	22	13
Electricity expenses	-2	-7	-2	2	7
(Gain) / Loss on foreign exchange fluctuation (net)	174	18	94	3	60
Rent Expenses	-7	2	3	-16	5
IT	412	120	112	92	88
Printing and stationery	10	2	1	3	4
Consumables	-	-	-	-	-
Donation	18	6	6	1	5
Repairs and maintenance	57	7	18	27	5
Communication	-1	-5	1	1	2
Bad debts	-0	-0	-	-	-
Provision for doubtful debts reversed	-	-	-	-	-
Miscellaneous expenses	16	0	-1	15	1
Bank Charges	31	5	19	4	3
	1,256	**330**	**367**	**266**	**293**
		-	-	-	-