

To the board of
FCL Marine Agencies B.V.
Spoorhaven 62
2651AV Berkel en Rodenrijs

Financial Statements 01-04-2025 to 31-03-2026

Accountmanager:	Gerben Sterkenburg
Date established:	21 July 2026

FCL Marine Agencies B.V.
Spoorhaven 62
2651AV Berkel en Rodenrijs

Barneveld, 21 July 2026

Dear board members,

We hereby report on our activities in the fiscal year 01-04-2025 to 31-03-2026 of your organization. Within this report you will find the balance per 31 March 2026, the income statement over 01-04-2025 to 31-03-2026 and the explanations thereof. Combined they form the financial statements 01-04-2025 to 31-03-2026.

Assignment

We have composed the enclosed financial statements 01-04-2025 to 31-03-2026 of FCL Marine Agencies B.V. in Berkel en Rodenrijs. These financial statements are composed based on the data as provided by you.

Activities

The activities as conducted as part of the composition contract consisted mainly of the collection, processing, classifying and summarizing of financial data. Additionally, we have evaluated the admissibility of the policies as applied in the composition of the financial statements, based on the data as provided by the company.

Confirmation

Based on the provided data, we have composed the financial statements according to generally accepted policies for financial reporting in the Netherlands. In doing so, we trust to have complied with your assignment. We are gladly willing to provide further elaboration if so desired.

Sincerely,



Tjeerd Administratie en Belastingadvies B.V.
G.T. Sterkenburg RBc

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Financial Statements 2025 of FCL Marine Agencies B.V.

1 General

These financial statements are based on fiscal figures.

The limited liability company FCL Marine Agencies B.V. has the following trade names: FCL Marine Agencies B.V..

The limited liability company seat is located in Berkel en Rodenrijs.

The limited liability company is registered with the Chamber of Commerce under file number 24283467.

Date of determination financial statements

The financial statements 2025 has been established in the General Meeting held on 21-07-2026.

Financial Statements 2025 of FCL Marine Agencies B.V.

1.1 Result comparison

	01-04-2025 to 31-03-2026		1-4-2024 to 31-3-2025	
	€	%	€	%
Income				
Net turnover	42,141,579	98.74%	47,591,944	99.19%
Other revenues	537,283	1.26%	388,715	0.81%
	42,678,862	100.00%	47,980,659	100.00%
Costs of raw materials and contracted work etc.				
Costs of materials/excipients and the purchase price of the sales	34,629,005	81.14%	39,225,055	81.75%
	-34,629,005	-81.14%	-39,225,055	-81.75%
Gross margin	8,049,857	18.86%	8,755,604	18.25%
Personnel expenses				
Salaries and wages	3,292,978	7.72%	2,424,464	5.05%
Social security charges	301,445	0.71%	290,856	0.61%
Pension charges	117,855	0.28%	95,313	0.20%
Other personnel expenses	148,297	0.35%	120,671	0.25%
Received benefits and wage subsidies	-33,344	-0.08%	-9,786	-0.02%
	-3,827,231	-8.97%	-2,921,518	-6.09%
Depreciations				
Other tangible fixed assets	130,217	0.31%	132,471	0.28%
	-130,217	-0.31%	-132,471	-0.28%
Other operating expenses				
Car and transportation expenses	195,849	0.46%	224,963	0.47%
Accommodation costs	301,096	0.71%	286,251	0.60%
Sales expenses	235,916	0.55%	171,216	0.36%
Limited deductible costs	109,290	0.26%	108,009	0.23%
Non-deductible fines	50	0.00%	0	0.00%
Other costs	626,869	1.47%	1,332,924	2.78%
	-1,469,070	-3.44%	-2,123,363	-4.43%
Financial income and expenses				
Income from receivables on				

Financial Statements 2025 of FCL Marine Agencies B.V.

	01-04-2025 to 31-03-2026		1-4-2024 to 31-3-2025	
	€	%	€	%
participants and companies in which is participated	58,114	0.14%	50,806	0.11%
Income from other receivables	46	0.00%	0	0.00%
Income from bank accounts	85	0.00%	155	0.00%
Cost of debts, other interest charges and similar expenses	-9,313	-0.02%	-6,103	-0.01%
	48,932	0.11%	44,858	0.09%
Extraordinary income				
Other extraordinary income	68,722	0.16%	31,644	0.07%
	68,722	0.16%	31,644	0.07%
Balance result before tax	2,740,993	6.42%	3,654,754	7.62%
Payable corporate tax	-696,401	-1.63%	-930,338	-1.94%
Balance result after tax	2,044,592	4.79%	2,724,416	5.68%

The income statement over 01-04-2025 to 31-03-2026 has been closed with a positive amount of € 2,044,592.

Financial Statements 2025 of FCL Marine Agencies B.V.

1.2 Result analysis

The result of 01-04-2025 to 31-03-2026 is relative to 1-4-2024 to 31-3-2025 decreased with € 679,824. The development of the result of 01-04-2025 to 31-03-2026 versus 1-4-2024 to 31-3-2025 can be explained as follows:

	€	€
The result is favourable affected by:		
<i>Increase of:</i>		
Other revenues	148,568	
Received benefits and wage subsidies	23,558	
Income from receivables on participants and companies in which is participated	7,308	
Income from other receivables	46	
Other extraordinary income	37,078	
		216,558
<i>Decrease of:</i>		
Costs of materials/excipients and the purchase price of the sales	4,596,050	
Depreciation on other tangible fixed assets	2,254	
Car and transportation expenses	29,114	
Other costs	706,055	
Payable corporate tax	233,937	
		5,567,410
The result is adversely affected by:		
<i>Increase of:</i>		
Salaries and wages	868,514	
Social security charges	10,589	
Pension charges	22,542	
Other personnel expenses	27,626	
Accommodation costs	14,845	
Limited deductible costs	1,281	
Non-deductible fines	50	
Sales expenses	64,700	
Cost of debts, other interest charges and similar expenses	3,210	
		-1,013,357
<i>Decrease of:</i>		
Net turnover	5,450,365	
Income from bank accounts	70	
		-5,450,435

Financial Statements 2025 of FCL Marine Agencies B.V.

Decrease result

679,824

Financial Statements 2025 of FCL Marine Agencies B.V.

2 Financial statements

2.1 Balance per 31-03-2026

Assets	after appropriation of results			
		31-03-2026		31-03-2025
	€	€	€	€
Tangible fixed assets				
Other tangible fixed assets	673,204		791,934	
		673,204		791,934
Financial fixed assets				
Other financial fixed assets	72,947		72,947	
		72,947		72,947
Receivables				
Trade receivables	3,453,579		4,484,386	
Value added tax receivables	12,529		29,899	
Short-term receivables from participants and companies in which is participated	1,088,220		213,079	
Other receivables	502,016		640,300	
		5,056,344		5,367,664
Cash and cash equivalents		20,602		37,731
Total assets		5,823,097		6,270,276

Financial Statements 2025 of FCL Marine Agencies B.V.

Equity and Liabilities	31-03-2026		31-03-2025	
	€	€	€	€
Equity				
Issued and paid in capital	18,160		18,160	
Retained earnings	701,562		1,406,970	
		719,722		1,425,130
Short-term debts				
Trade payables	3,973,904		3,530,889	
Wage taxes	73,587		71,260	
Other short-term debts	1,055,884		1,242,997	
		5,103,375		4,845,146
Total Liabilities		5,823,097		6,270,276

Financial Statements 2025 of FCL Marine Agencies B.V.

2.2 Profit and loss account 2025 / 2026

	01-04-2025 to 31-03-2026		1-4-2024 to 31-3-2025	
	€	€	€	€
Income				
Net turnover	42,141,579		47,591,944	
Other revenues	537,283		388,715	
		42,678,862		47,980,659
Costs of raw materials and contracted work etc.				
Costs of materials/excipients and the purchase price of the sales	34,629,005		39,225,055	
		-34,629,005		-39,225,055
Gross margin		8,049,857		8,755,604
Personnel expenses				
Salaries and wages	3,292,978		2,424,464	
Social security charges	301,445		290,856	
Pension charges	117,855		95,313	
Other personnel expenses	148,297		120,671	
Received benefits and wage subsidies	-33,344		-9,786	
		-3,827,231		-2,921,518
Depreciations				
Other tangible fixed assets	130,217		132,471	
		-130,217		-132,471
Other operating expenses				
Car and transportation expenses	195,849		224,963	
Accommodation costs	301,096		286,251	
Sales expenses	235,916		171,216	
Limited deductible costs	109,290		108,009	
Non-deductible fines	50		0	
Other costs	626,869		1,332,924	
		-1,469,070		-2,123,363
Financial income and expenses				
Income from receivables on participants and companies in which is participated	58,114		50,806	

Financial Statements 2025 of FCL Marine Agencies B.V.

	01-04-2025 to 31-03-2026		1-4-2024 to 31-3-2025	
	€	€	€	€
Income from other receivables	46		0	
Income from bank accounts	85		155	
Cost of debts, other interest charges and similar expenses	-9,313		-6,103	
		48,932		44,858
Extraordinary income				
Other extraordinary income	68,722		31,644	
		68,722		31,644
Balance result before tax		2,740,993		3,654,754
Payable corporate tax		-696,401		-930,338
Balance result after tax	€	2,044,592	€	2,724,416

2.3 Basis of the financial statement

Reporting period deviates from the calendar year

Reason for deviation

The company is part of an international group whose ultimate parent company is based in India. Therefore, the company's fiscal year has been adjusted since 2017 from April 1 to March 31 to coincide with that of its parent company in India.

Effect on comparatives

The change to the financial year has already been applied in 2017, so there is no effect on the current comparative figures.

2.3.1 General principles

General policies

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost. In the balance sheet, income statement and the cash flow statement, references are made to the notes.

Income and expenses are allocated to the year to which they relate. Profits are only included insofar as they have been realized on the balance sheet date. Liabilities and possible losses that originate before the end of the reporting year are taken into account if they have become known before the preparation of the annual accounts.

General result determination

The result is determined as the difference between the realizable value of the services rendered and the costs and other charges over the year. The proceeds from transactions are recognized in the year in which they are realized.

Profit or loss is determined taking into account the recognition of unrealised changes in fair value of:

- investment property;
- securities included in current assets;
- derivative financial instruments not designated as hedging instruments.

2.3.2 Basis for balance sheet assets

Tangible fixed assets

Tangible fixed assets are valued at purchase price, less accumulated depreciation determined on the basis of the estimated useful life. Land is not depreciated and industrial buildings are depreciated to the bottom value.

Financial fixed assets

Guarantee deposits with a term of more than 1 year are included under other financial fixed assets. These are valued at purchase price or lower market value.

Receivables

Receivables are valued on initial recognition at the fair value, including transaction costs, of the consideration. Bad debt provisions are deducted from the book value of the receivable.

Cash and cash equivalents

Cash and cash equivalents consist of cash, bank balances, bills of exchange, checks and deposits with a term of less than twelve months. Current account overdrafts with banks are included under debts to credit institutions under current liabilities. Cash and cash equivalents are valued at nominal value.

Financial Statements 2025 of FCL Marine Agencies B.V.

2.3.3 Basis for balance sheet liabilities

Share capital

The issued and paid-up share capital amounts to EUR 18.160,-.

Short-term debts

On initial recognition current liabilities are recognised at fair value. After initial recognition current liabilities are recognised at the amortised cost price, being the amount received taking into account premiums or discounts and minus transaction costs. This is usually the nominal value.

2.3.4 Policies for result determination

Net turnover

Net turnover is the proceeds from deliveries of goods and services invoiced or to be invoiced to third parties (excl. import duties charged on) less taxes levied on the turnover.

Other revenues

Other operating income includes results that are not directly related to the delivery of goods or services in the context of normal, non-incidental business activities. These revenues are allocated to the reporting period to which they relate.

Cost of raw materials and consumables

Cost of sales includes the cost of goods sold and delivered, consisting of the direct material consumption, the direct wage and machine costs and the other direct and indirect costs associated with the manufacture can be attributed.

Financial income

The interest income relates to the interest income from issued loans relating to the reporting period.

Financial expenses

The financial expenses concern the financial expenses relating to the reporting period.

2.3.5 General disclosures

Employees

During the year 2025, 32.0 employees were employed on a full-time basis (2024: 32.0).

Group structure

FCL Marine Agencies B.V. belongs to Avasha Group in India. The direct parent company of FCL Marine Agencies B.V. is ECU Hold N.V. in Antwerp. The financial statements of FCL Marine Agencies B.V. are included in the consolidated financial statements of the group.

Off balance liabilities

Non-processed obligations to which FCL Marine Agencies B.V. is committed	€	980,338
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The liabilities not included in the balance sheet relate to operating lease contracts, rental agreements and similar contracts. These obligations have a term of less than 5 years.

2.4 Related parties

2.4.1 Specification shareholder(s)

Name shareholder

ECU Hold N.V.

Debt of ECU Hold N.V. to the company

Description

Interest paid

Debt amount

KBC Bank N.V. Cash pool

58,114

987,596

Netting balance

0

100,625

58,114

1,088,221

ECU Hold N.V. has no claim to the company.

2.5 Profit appropriation

The Board of Management proposes to the General Meeting that the positive result of EUR 2.044.592 for the financial year should be added to the other reserves. Within the financial year a dividend payment have taken place off EUR 2.750.000, which makes the movement in the other reserves within this financial year EUR 705.408 negative. With closing of the financial year no extra dividend will be paid out for this financial year.

Financial Statements 2025 of FCL Marine Agencies B.V.

2.6 Additional information on balance sheets assets per 31-03-2026

2.6.1 Tangible fixed assets

	<i>Purchase costs</i>	<i>Residual value</i>	<i>31-03-2026</i>	<i>31-03-2025</i>
Other tangible fixed assets	1,152,444	0	673,204	791,934

2.6.2 Financial fixed assets

Other financial fixed assets

	<i>Nominal value</i>	<i>31-03-2026</i>	<i>31-03-2025</i>
Guarantees given	72,947	72,947	72,947
		72,947	72,947

2.6.3 Receivables

Trade receivables

	<i>Nominal value</i>	<i>31-03-2026</i>	<i>31-03-2025</i>
Accountants receivables	3,460,636	3,460,636	4,489,612
Accrual doubtful debts	0	-7,057	-5,226
		3,453,579	4,484,386

Value added tax receivable

	<i>31-03-2026</i>	<i>31-03-2025</i>
Claim on value added tax over current financial year	12,529	0
Claim on value added tax over previous financial year	0	29,899
Total receivable value added tax	12,529	29,899

Short-term receivables from participants and companies in which is participated

	<i>Nominal value</i>	<i>31-03-2026</i>	<i>31-03-2025</i>
KBC Cash pool EUR	946,482	946,482	155,086
KBC Cash pool USD	41,113	41,113	57,993
Netting intercompany	100,625	100,625	0
		1,088,220	213,079

Other receivables

	<i>31-03-2026</i>	<i>31-03-2025</i>
Prepaid indirect cost	174,940	184,113
Cost of sales direct cost prepaid	66,628	282,525
Turnover to be invoiced	167,762	136,498
Corporate tax	63,999	0
Other receivables	28,687	37,164
	502,016	640,300

Financial Statements 2025 of FCL Marine Agencies B.V.

In general:

All receivables have a remaining term to maturity of less than one year, unless stated otherwise.

Trade debtors

Trade receivables include receivables up to an amount of € 0 with an (expected) residual maturity longer than one year.

2.6.4 Cash and cash equivalents

	31-03-2026	31-03-2025
Cash	233	233
ABN-Amro Bank EUR	13,460	30,243
ABN-Amro Bank USD	6,909	7,255
	<u>20,602</u>	<u>37,731</u>

Financial Statements 2025 of FCL Marine Agencies B.V.

2.7 Additional information on balance sheets liabilities per 31-03-2026

2.7.1 Equity

Issued and paid in capital

	31-03-2026	31-03-2025
Issued and paid in capital	18,160	18,160
	18,160	18,160

Retained earnings

	31-03-2026	31-03-2025
Accumulated result as per 31-03 before (interim) dividend	1,406,970	1,932,554
Interim dividend within current bookyear	-2,750,000	-3,250,000
Result bookyear	2,044,592	2,724,416
	701,562	1,406,970

2.7.2 Short-term debts

Trade payables

	<i>Amount for which security has been provided</i>	31-03-2026	31-03-2025
Accounts payable	0	3,106,783	2,551,343
Invoice to be receive direct cost	0	615,797	664,985
Invoices booked after closing direct cost	0	251,324	314,561
	0	3,973,904	3,530,889

Wage taxes

	<i>Amount for which security has been provided</i>	31-03-2026	31-03-2025
Withholding taxes on salaries	0	73,587	71,260
	0	73,587	71,260

Financial Statements 2025 of FCL Marine Agencies B.V.
Other short-term debts

	<i>Amount for which security has been provided</i>	<i>31-03-2026</i>	<i>31-03-2025</i>
Invoices to be received indirect cost	0	42,509	45,923
Corporate tax	0	0	15,139
Accrued liabilities	0	43,779	7,033
Pre-invoiced turnover	0	29,753	19,169
Provision double payments received	0	38,893	73,208
Holiday allowance provision	0	145,045	117,015
Holidays not taken by staff	0	58,192	47,278
Bonus provision staff	0	196,550	427,031
Staff association	0	9,768	6,201
Current account FCL Marine Agencies GmbH	0	400,000	400,000
Current account East Total Logistics B.V.	0	91,395	85,000
Other pay	0	0	0
	0	1,055,884	1,242,997

The current liabilities have a remaining term of maturity of less than one year.

2.8 Additional information profit and loss account 2025 / 2026

2.8.1 Income

Net turnover

	01-04-2025 / 31-03-2026	01-04-2024 / 31-03-2025
Turnover	43,371,643	48,827,799
Duties elimination	-1,230,064	-1,235,855
	<u>42,141,579</u>	<u>47,591,944</u>

Other revenues

	01-04-2025 / 31-03-2026	01-04-2024 / 31-03-2025
Other income recharge cost	460,053	433,317
Exchange differences regarding gross margin	77,230	-44,602
	<u>537,283</u>	<u>388,715</u>

2.8.2 Purchase costs and outsourced work

Costs of materials/excipients and the purchase price of the sales

	01-04-2025 / 31-03-2026	01-04-2024 / 31-03-2025
Costs of sales	35,859,069	40,460,910
Duties elimination	-1,230,064	-1,235,855
	<u>34,629,005</u>	<u>39,225,055</u>

2.8.3 Personnel expenses

Salaries and wages

	01-04-2025 / 31-03-2026	01-04-2024 / 31-03-2025
Salaries and wages	3,292,978	2,424,464
	<u>3,292,978</u>	<u>2,424,464</u>

Social security charges

	01-04-2025 / 31-03-2026	01-04-2024 / 31-03-2025
Social security charges	301,445	290,981
WKR taxation	0	-125
	<u>301,445</u>	<u>290,856</u>

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Pension charges

	<i>01-04-2025 / 31-03-2026</i>	<i>01-04-2024 / 31-03-2025</i>
Pension contribution	117,855	95,313
	<u>117,855</u>	<u>95,313</u>

Other personnel expenses

	<i>01-04-2025 / 31-03-2026</i>	<i>01-04-2024 / 31-03-2025</i>
Travel allowance staff	14,059	11,470
WKR cost	30,919	29,839
Mutation holidays not taken staff	10,914	1,375
Outsourcing cost	26,831	11,036
Christmas gifts staff	2,072	1,615
Mutation holiday allowances	27,974	24,693
Mutation provision bonuses	0	0
Cantinecost	29,174	25,719
Other staff cost	6,354	14,924
	<u>148,297</u>	<u>120,671</u>

Received benefits and wage subsidies

	<i>01-04-2025 / 31-03-2026</i>	<i>01-04-2024 / 31-03-2025</i>
UWV wage subsidies	33,344	9,786
	<u>33,344</u>	<u>9,786</u>

2.8.4 Depreciations

Other tangible fixed assets

	<i>01-04-2025 / 31-03-2026</i>	<i>01-04-2024 / 31-03-2025</i>
Depreciation fixed assets	130,217	132,471
	<u>130,217</u>	<u>132,471</u>

Depreciation percentage:

Inventory 20,0 %

Renovations leasehold 10,0 %

Financial Statements 2025 of FCL Marine Agencies B.V.

2.8.5 Other operating expenses

Car and transportation expenses

	01-04-2025 / 31-03-2026	01-04-2024 / 31-03-2025
Lease cost cars	144,954	155,348
Rent and allowance cars	1,710	21,190
Fuel	28,232	27,737
VAT private use cars	20,312	17,348
Maintenance cars	552	3,292
Other car cost	89	48
	195,849	224,963

Accommodation costs

	01-04-2025 / 31-03-2026	01-04-2024 / 31-03-2025
Rent office	180,638	173,923
Rent parkingplaces	15,593	15,013
Servicescost	74,954	68,002
Cleaning cost	29,217	27,189
Other housing expenses	694	2,124
	301,096	286,251

Sales expenses

	01-04-2025 / 31-03-2026	01-04-2024 / 31-03-2025
Marketing cost	21,500	21,935
Advertising cost	3,906	8,773
Customer gifts	93,446	86,151
Travel and hotel cost	71,516	15,411
Trade information	13,184	13,633
Sponsering	24,823	26,915
Other sales cost	396	549
Mutation bad debts provision	7,145	-2,151
	235,916	171,216

Limited deductible costs

	01-04-2025 / 31-03-2026	01-04-2024 / 31-03-2025
Representation cost	109,290	108,009
	109,290	108,009

Financial Statements 2025 of FCL Marine Agencies B.V.

Non-deductible fines

	01-04-2025 / 31-03-2026	01-04-2024 / 31-03-2025
Fine tax authorities	50	0
	50	0

Other costs

	01-04-2025 / 31-03-2026	01-04-2024 / 31-03-2025
Office supplies	1,680	3,057
Contributions	17,471	11,432
Phone and internet line cost	20,139	20,975
Porti and courier cost	1,016	1,784
Website	240	-1,719
Other office cost	3,173	4,116
Auditor costs	27,176	18,750
Other advisors cost including payroll	12,059	16,607
Management fee external	0	755,088
Management fee HQ	444,000	444,000
Insurances	16,157	26,237
Other cost	0	40
IT cost	71,040	23,685
Bank charges	12,634	11,618
Payment differences and exchange differences AR and AP	84	-2,746
	626,869	1,332,924

2.8.6 Financial income and expenses

Income from receivables on participants and companies in which is participated

	01-04-2025 / 31-03-2026	01-04-2024 / 31-03-2025
Interest KBC Bank N.V. Cash Pool	58,114	50,806
	58,114	50,806

Income from other receivables

	01-04-2025 / 31-03-2026	01-04-2024 / 31-03-2025
Other interest income	46	0
	46	0

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Income from bank accounts

	<i>01-04-2025 / 31-03-2026</i>	<i>01-04-2024 / 31-03-2025</i>
Interest from banks	85	155
	<u>85</u>	<u>155</u>

Cost of debts, other interest charges and similar expenses

	<i>01-04-2025 / 31-03-2026</i>	<i>01-04-2024 / 31-03-2025</i>
Interest paid to group companies	9,313	6,000
Other interest paid	0	103
	<u>9,313</u>	<u>6,103</u>

2.8.7 Extraordinary income

Other extraordinary income

	<i>01-04-2025 / 31-03-2026</i>	<i>01-04-2024 / 31-03-2025</i>
Other extraordinary income	68,722	31,644
	<u>68,722</u>	<u>31,644</u>

Financial Statements 2025 of FCL Marine Agencies B.V.

Signing Financial Statements

Berkel en Rodenrijs, 21 July 2026

R. Rens

Current director

Signature



3 Other data

3.1 Statutory exemption

Considering the size criteria referred to in Section 2:396 of the Dutch Civil Code, the company is exempt from the obligation to institute the audit of the annual accounts referred to in Section 2:393, paragraph 1 of the Dutch Civil Code.