

KOJI LIMITED
PROFITS TAX COMPUTATION
YEAR OF ASSESSMENT 2025/26

Expressed in Hong Kong dollars

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KOJI LIMITED
PROFITS TAX COMPUTATION
YEAR OF ASSESSMENT 2025/26

Expressed in Hong Kong dollars

Loss before taxation	Schedule 4	(47,163)
Add: No trading activities, no loss claimed		<u>47,163</u>
Adjusted loss for the period		<u><u>-</u></u>

Approved for onward submission to the Inland Revenue Department:-

Director

KOJI LIMITED
DEPRECIATION ALLOWANCE
YEAR OF ASSESSMENT 2025/26

Expressed in Hong Kong dollars

	<u>20% pool</u>	<u>Total allowances</u>
Additions during the year (Sch 3)	16,548	
Less: Initial allowances @ 60%	<u>(9,929)</u>	9,929
	6,619	
Less: Annual allowances	<u>(1,324)</u>	<u>1,324</u>
Written down value c/f	<u><u>5,295</u></u>	<u><u>11,253</u></u>

KOJI LIMITED
ADDITIONS TO FIXED ASSETS
FOR THE PERIOD FROM 7 MARCH 2025
(DATE OF INCORPORATION) TO 31 MARCH 2026

Expressed in Hong Kong dollars

Description	20% pool	Total
Equipment (Note 1)	16,548 (Sch 2)	16,548 (per accounts)

Note:

1. <u>Equipment</u>	
Bambu Lab P1S 3D printer	8,450
iPhone 17 White 256GB (HKD 6,899) + AppleCare+ for iPhone 17	8,098
	16,548 (per above)

KOJI LIMITED
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE PERIOD FROM 7 MARCH 2025
(DATE OF INCORPORATION) TO 31 MARCH 2026

Expressed in Hong Kong dollars

Revenue		-
Other income		
Bank interest income		290
Administrative expenses		
Amortisation	(1,733)	
Auditor's remuneration	(3,800)	
Bank charges	(355)	
Business registration fee	(2,200)	
Company secretarial fee	(2,100)	
Depreciation	(3,276)	
Marketing expenses	(17,250)	
Preliminary expenses	(4,960)	
Printing & Stationery	(245)	
Subscriptions	(11,534)	
	<u>(47,453)</u>	
Loss before taxation	Per accounts, Schedule 1	<u><u>(47,163)</u></u>