


Hikal Limited LLC**Standalone balance sheet as at 31 March 2025**

(Currency : Indian Rupees in million)

	As at 31 March 2025	As at 31 March 2025	As at 31 March 2024	As at 31 March 2024
	USD	INR	USD	INR
ASSETS				
Non-current assets				
Total non-current assets				
Current assets				
Cash and cash equivalents	5,015	5,11,008	13,147	10,82,839
Amount Receivable from Hikal Limited	95,974	82,03,943		
Total current assets	1,01,989	87,14,951	13,147	10,82,839
Total assets	1,01,989	87,14,951	13,147	10,82,839
EQUITY AND LIABILITIES				
Equity				
Equity share capital				
Other equity				
Retained earnings	6,015	5,11,008	13,147	10,82,839
Other reserves				
Total equity	6,015	5,11,008	13,147	10,82,839
Liabilities				
Non-current liabilities				
Financial Liabilities:				
Provision for Expenses	95,974	82,03,943	-	-
TotalNon-current liabilities	95,974	82,03,943	-	-
	1,01,989	8714,951	13,147	10,82,839


For Hikal LLC


Authorised Signatory
Date : 28 April 2025

Hikal Limited LLC**Standalone statement of profit and loss for the period ended 31 March 2025****(Amount in Rupees)**

Particulars	For the year ended 31 Mar 25	Exchange rate	For the year ended 31 Mar 25	For the year ended 31 Mar 24	Exchange rate	For the year ended 31 Mar 24
	USD		INR	USD		INR
Income						
Revenue from operations						
Other income	8,85,875	84.99	7,52,93,887	4,48,282	82.85	3,71,39,659
Total income	8,85,875		7,52,93,887	4,48,282		3,71,39,659
Expenses						
Cost of materials consumed						
Changes in inventories of finished goods and work-in-progress						
Employee benefit expenses	5,64,675	84.96	4,79,72,147	3,08,077	82.85	2,55,23,834
Finance costs						
Depreciation and amortisation expense						
Other expenses	3,28,332	84.96	2,78,93,572	1,29,046	82.85	1,06,91,337
Total expenses	8,93,008		7,58,65,718	4,37,124		3,62,15,171
Profit before tax and before exceptional item	-7,132	-	-5,71,831	11,159		9,24,488
Exceptional item						
Profit before tax and after exceptional item	-7,132		-5,71,831	11,159		9,24,488

For Hikal LLC



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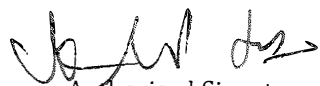
Date : 28 April 2025

Hikal LLC

Cash flow statement for the year ended 31 March 2025

Particulars	Year ended 45,747 Amount in Rupees		Year ended March 31, 2024 Amount in Rupees	
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Net Loss before Tax		-5,71,831		9,24,488
Adjustment for amount written back	0	0		-
		-5,71,831		9,24,488
<u>Adjustment for increase/decrease in:</u>				
Current liabilities	82,03,943		-	
Current Assets	82,03,943	0	-	
				-
NET CASH FROM OPERATING ACTIVITIES		-5,71,831		9,24,488
NET DECREASE IN CASH AND CASH EQUIVALENTS		-5,71,831		9,24,488
Cash and cash equivalents as at March 31, 2024 (Opening Balance)	10,82,839		1,58,350	-
Transferred on demerger		0		-
Cash and cash equivalents as at June 30 2024 (Closing Balance)	5,11,008	5,71,831	10,82,839	9,24,488

For Hikal LLC



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Date : 28 April 2025