

Hikal Limited LLC**Standalone statement of profit and loss for the period ended 31 March 2026**

(Amount in Rupees)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2026	For the year ended 31 Mar 25	For the year ended 31 Mar 25
	USD	INR	USD	INR
Income				
Revenue from operations				
Other income	13,27,650	11,78,88,705	8,85,875	7,52,93,887
Total income	13,27,650	11,78,88,705	8,85,875	7,52,93,887
Expenses				
Cost of materials consumed				
Changes in inventories of finished goods and work-in-progress				
Employee benefit expenses	4,73,556	4,20,49,437	5,64,675	4,79,72,147
Finance costs				
Depreciation and amortisation expense				
Other expenses	8,57,314	7,61,25,219	3,28,332	2,78,93,572
Total expenses	13,30,870	11,81,74,656	8,93,008	7,58,65,718
Profit before tax and before exceptional item	(3,220)	(2,85,951)	(7,132)	(5,71,831)
Exceptional item				
Profit before tax and after exceptional item	(3,220)	(2,85,951)	(7,132)	(5,71,831)

For Hikal LLC


Authorised Signatory
Date : 25 May 2026

Hikal Limited LLC
Standalone balance sheet as at 31 March 2026

	As at 31 March 2026	As at 31 March 2026	As at 31 March 2025	As at 31 March 2025
	USD	INR	USD	INR
ASSETS				
Non-current assets				
Total non-current assets	-	-		
Current assets				
Cash and cash equivalents	2,795	2,25,057	6,015	5,11,008
Amount Receivable from Hikal Limited	1,09,687	1,01,42,844	95,974	82,03,943
Total current assets	1,12,482	1,03,67,901	1,01,989	87,14,951
Total assets	1,12,482	1,03,67,901	1,01,989	87,14,951
EQUITY AND LIABILITIES				
Equity				
Equity share capital				
Other equity				
Retained earnings	2,795	2,25,057	6,015	5,11,008
Other reserves				
Total equity	2,795	2,25,057	6,015	5,11,008
Liabilities				
current liabilities				
Financial Liabilities:				
Provision for Expenses	1,09,687	1,01,42,844	95,974	82,03,943
Total current liabilities	1,09,687	1,01,42,844	95,974	82,03,943
Total liabilities	1,09,687	1,01,42,844	95,974	82,03,943
Total equity and liabilities	1,12,482	1,03,67,901	1,01,989	87,14,951

For Hikal LLC

Authorised Signatory
Date : 25 May 2026

Hikal LLC

Cash flow statement for the year ended 31 March 2026

Particulars	Year ended March 31, 2026 Amount in Rupees		Year ended March 31, 2024 Amount in Rupees	
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit / (Loss) before Tax		(2,85,951)		(5,71,831)
Adjustment for amount written back	-	-		-
		(2,85,951)		(5,71,831)
<u>Adjustment for increase/decrease in:</u>				
Current liabilities	(19,38,901)	-	-	-
Current Assets	(19,38,901)	-	-	-
NET CASH FROM OPERATING ACTIVITIES		(2,85,951)		-5,71,831
NET DECREASE IN CASH AND CASH EQUIVALENTS		(2,85,951)		(5,71,831)
Cash and cash equivalents as at March 31, 2025 (Opening Balance)	5,11,008		10,82,839	-
Cash and cash equivalents as at September 30 2025 (Closing Balance)	2,25,057	(2,85,951)	5,11,008	(5,71,831)

For Hikal LLC



Authorised Signatory

Date : 25 May 2026