

Hikal Limited LLC

Standalone balance sheet as at 31 March 2023

	As at 31 March 2023	Exchange rate	As at 31 March 2023	As at 31 March 2022	Exchange rate	As at 31 March 2022
	USD		INR	USD		INR
ASSETS						
Non-current assets						
Total non-current assets						
Current assets						
Cash and cash equivalents	1,988.74	79.62	158,350.49	249.70	74.46	18,591.67
Total current assets	1,988.74		158,350.49	249.70		18,591.67
Total assets	1,988.74		158,350.49	249.70		18,591.67
EQUITY AND LIABILITIES						
Equity						
Equity share capital						
Other equity						
Retained earnings	1,988.74		158,350.49	249.70		18,591.67
Other reserves						
Total equity	1,988.74		158,350.49	249.70		18,591.67
Liabilities						
Non-current liabilities						
Financial Liabilities:						
Advance from Hikal India				-		-
Total non-current liabilities	-		-	-		-
Total current liabilities	-		-	-		-
Total liabilities	-		-	-		-
Total equity and liabilities	1,988.74	79.62	158,350.49	249.70		18,591.67

For Hikal LLC



Kuldeep Jain

Hikal Limited LLC

Standalone statement of profit and loss for the year ended 31 March 2023

	For the year ended 31 March 2023	Exchange rate	For the year ended 31 March 2023	For the year ended 31 March 2022	Exchange rate	For the year ended 31 March 2022
	USD		INR	USD		INR
Income						
Revenue from operations						
Other income	389,633	80.37	31,313,081	300,642	74.46	22,384,607
Total income	389,633		31,313,081	300,642		22,384,607
Expenses						
Cost of materials consumed						
Changes in inventories of finished goods and work-in-progress						
Employee benefit expenses	253,568	80.37	20,378,144	272,694	74.46	20,303,709
Finance costs						
Depreciation and amortisation expense						
Other expenses	134,326	80.37	10,795,178	27,698	74.46	2,062,306
Total expenses	387,894		31,173,322	300,392		22,366,015
Profit before tax and before exceptional item	1,739		139,759	250		18,592
Exceptional item						-
Profit before tax and after exceptional item	1,739		139,759	250		18,592
Tax expense	-		-	-		-
Profit after tax	1,739		139,759	250		18,592

For Hikal LLC

Kuldeep Jain