

Hikal LLC

Standalone balance sheet as at 31 March 2024

	As at 31 March 2024	Exchange rate	As at 31 March 2024	As at 31 March 2023	Exchange rate	As at 31 March 2023
	USD		INR	USD		INR
ASSETS						
Non-current assets						
Total non-current assets						
Current assets						
Cash and cash equivalents	13,147.48		1,082,838.71	1,988.74	79.62	158,350.49
Total current assets	13,147.48		1,082,838.71	1,988.74		158,350.49
Total assets	<u>13,147.48</u>		<u>1,082,838.71</u>	<u>1,988.74</u>		<u>158,350.49</u>
EQUITY AND LIABILITIES						
Equity						
Equity share capital						
Other equity						
Retained earnings	13,147.48	82.36	1,082,838.71	1,988.74	79.62	158,350.49
Other reserves						
Total equity	13,147.48		1,082,838.71	1,988.74		158,350.49
Liabilities						
Non-current liabilities						
Financial Liabilities:						
Advance from Hikal India						
Total non-current liabilities	-		-	-		-
Total current liabilities	-		-	-		-
Total liabilities	-		-	-		-
Total equity and liabilities	<u>13,147.48</u>		<u>1,082,838.71</u>	<u>1,988.74</u>		<u>158,350.49</u>

For Hikal LLC

Authorised signatory

Date 8/5/2024

Hikal LLC

Standalone statement of profit and loss for the year ended 31 March 2024

	For the year ended	Exchange	For the year ended	For the year ended	Exchange	For the year ended
	31 Mar 24	rate	31 Mar 24	31 March 2023	rate	31 March 2023
	USD		INR	USD		INR
Income						
Revenue from operations						
Other income	448,282	82.85	37,139,659	389,633.37	80.37	31,313,081
Total income	448,282		37,139,659	389,633.37		31,313,081
Expenses						
Cost of materials consumed						
Changes in inventories of finished goods and work-in-progress						
Employee benefit expenses	308,077	82.85	25,523,834	253,568.31	80.37	20,378,144
Finance costs						
Depreciation and amortisation expense						
Other expenses	129,046	82.85	10,691,337	134,326.02	80.37	10,795,178
Total expenses	437,124		36,215,171	387,894.33		31,173,322
Profit before tax and before exceptional item	11,159		924,488	1,739.04		139,758.82
Exceptional item						
Profit before tax and after exceptional item	11,159		924,488	1,739.04		139,758.82
Tax expense						
Current tax	-		-	-		-
Deferred tax	-		-	-		-
Net profit for the year	11,159		924,488	1,739		139,759
Other comprehensive income (OCI)						
(i) Items that will not be reclassified to standalone statement of profit and loss						
Gain / (loss) on remeasurement of defined employee benefit plans	-		-	-		-
Gain / (loss) on change in fair values of investments in equity shares carried at fair value through OCI	-		-	-		-
(ii) Income tax relating to items that will not be reclassified to standalone statement of profit and loss	-		-	-		-
Other comprehensive income for the year, (net of income tax)	-		-	-		-
Total comprehensive income for the year	11,159		924,488	1,739		139,759

For Hikal LLC



Authorised signatory

Date 8/5/2024