

**Finoso Pharma Private Limited**  
**Balance Sheet as at 31-03-2025**

*(Amount in Millions)*

Particulars	As at 31-03-2025
<b>ASSETS</b>	
<b>1) Non-current assets</b>	
<b>(a)</b> Property, Plant and Equipment	65.06
<b>(b)</b> Other Intangible assets	-
<b>(c)</b> Intangibles under progress	38.56
<b>(d)</b> Right-of-use asset	7.68
<b>(e)</b> Financial Assets	
(i) Other Financial Assets	3.60
<b>(f)</b> Deferred tax asset	5.10
<b>(g)</b> Other non-current assets	12.69
<b>2) Current assets</b>	
<b>(a)</b> Inventories	22.17
<b>(b)</b> Financial Assets	
(i) Trade receivables	49.80
(ii) Cash and cash equivalents	0.09
(iii) Bank balances other than(ii) above	-
<b>(c)</b> Current Tax Assets (Net)	3.73
<b>(d)</b> Other current assets	51.95
<b>Total Assets</b>	<b>260.42</b>
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
<b>(a)</b> Equity Share capital	30.15
<b>(b)</b> Other Equity	16.90
<b>LIABILITIES</b>	
<b>1) Non-current liabilities</b>	
<b>(a)</b> Financial Liabilities	
(i) Borrowings	1.52
(ii) Lease Liabilities	1.47
<b>(b)</b> Provisions	4.72
<b>2) Current liabilities</b>	
<b>(a)</b> Financial Liabilities	
(i) Borrowings	92.07
(ii) Trade payables	
(A) total outstanding dues of micro enterprises and small enterprises	8.43
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	36.21
(iii) Lease Liabilities	9.53
(iv) Other financial liabilities	38.71
<b>(b)</b> Other current liabilities	20.05
<b>(c)</b> Provisions	0.67
<b>(d)</b> Current Tax Liabilities (Net)	-
<b>Total Liabilities</b>	<b>260.42</b>

**Finoso Pharma Private Limited**

**Statement of Profit & Loss for the year ended 31st March, 2025**

*(Amount in Millions)*

Particulars	For the year ending 31-03-2025
Revenue From operations	175.03
Other Income	1.86
<b>Total Income</b>	<b>176.90</b>
Expenses:	
Cost of materials Consumed	21.55
Cost of goods sold and Manufacturing expenses	38.77
Certification and Testing Charges	3.62
Employee Benefit Expense	53.32
Finance Costs	4.16
Depreciation and Amortization Expense	15.94
Other Expenses	39.30
<b>Total Expenses</b>	<b>176.65</b>
<b>Profit/(loss) before tax</b>	<b>0.25</b>
<i>Less: Tax Expense</i>	
Current Tax	2.26
Prior Period taxes	-
Deferred tax	(1.13)
MAT Credit	-
MAT Credit written off	-
<b>Profit (Loss) after Tax</b>	<b>(0.88)</b>
<b><u>Other Comprehensive Income</u></b>	
(i) Items that will not be reclassified to profit or loss	
a. Remeasurements of the Defined Benefit Plans- gain /(loss)	1.55
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.39)
<b>Total Other Comprehensive Income for the year</b>	<b>1.17</b>
<b>Total Comprehensive Income for the year</b>	<b>0.29</b>
Earnings per Equity share(Face Value Rs.10 per share)	
(a) Basic and Diluted (Amount in Rs.)	(0.29)

**Vivimed Labs USA Inc.**  
**Balance Sheet as at 31st March 2025**

**In millions**

<b>Particulars</b>	<b>Amount in Rs.</b>
<b>ASSETS</b>	
<b>Non current assets</b>	
Property, Plant and Equipment	0.26
Intangible assets	428.69
Financial assets	-
Investments	-
Other non-current assets	
<b>Total non current assets</b>	<b>428.95</b>
<b>Current assets</b>	
Inventories	0.39
Financial assets	-
Trade receivables	488.71
Cash and cash equivalents	3.77
Loans	145.54
Others	
Current tax assets, net	
Other current assets	0.99
<b>Total current assets</b>	<b>639.40</b>
<b>Total assets</b>	<b>1,068.35</b>
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
Equity share capital	0.00
Other equity	421.95
<b>Total equity</b>	<b>421.95</b>
<b>Non current liabilities</b>	
Financial Liabilities	
Borrowings	
Other Non current liabilities	620.97
Provisions	3.92
<b>Total non current liabilities</b>	<b>624.89</b>
<b>Current liabilities</b>	
Financial Liabilities	
Borrowings	-
Trade payables	15.50
Other current liabilities	5.90
Provisions	0.11
Current tax liabilities	
<b>Total Current liabilities</b>	<b>21.51</b>
<b>Total liabilities</b>	<b>646.40</b>
<b>Total equity and liabilities</b>	<b>1,068.35</b>

**Vivimed Labs USA Inc.**  
**Statement of Profit and Loss for the Period ended 31st March, 2025**

In millions

Sl. No.	Particulars	Amount in Rs.
	<b>Income From Operations</b>	
1	Revenue from Operations	-
	<b>Total revenue from operations</b>	-
2	Other Income	
3	<b>Total Revenue (1+2)</b>	-
4	<b>Expenses</b>	
a	Cost of material consumed	
b	Changes in inventories of finished goods work in progress and stock-in-Trade	
d	Employee Benefit Expenses	
e	Finance Costs	
f	Depreciation and Amortisation Expenses	
g	Other Expenses	3.22
	<b>Total Expenses</b>	3.22
5	<b>Profit before tax (3-4)</b>	-3.22
	<b>Priond Period Expenditure</b>	
	<b>Profit/(loss) before tax</b>	-3.22
6	Tax Expenses	
	Current Taxes	
	Deferred Taxes	
	Total tax expenses	-
7	<b>Profit for the period /Year (5-6)</b>	-3.22
8	Other Comprehensive income	
	Items that will not be reclassified to profit or loss, net of tax	
	Items that will be reclassified to profit or loss, net of tax	-
	Total other comprehensive income	-
9	<b>Total comprehensive income (7+8)</b>	-3.22
10	Paid up Equity Share Capital	
11	Other equity	
12	Earnings per Share (before Extraordinary Items) (of Rs2/- each)	
	(a) Basic	
	(b) Diluted	

**Vivimed Holdings Limited**  
**Balance Sheet as at 31st March 2025**

**In millions**

<b>Particulars</b>	<i>Amount in Rs.</i>
<b>ASSETS</b>	
<b>Non current assets</b>	
Property, Plant and Equipment	
Investments	1,587.75
Other	
<b>Total non current assets</b>	<b>1,587.75</b>
<b>Current assets</b>	
Inventories	
Financial assets	
Trade receivables	
Cash and cash equivalents	0.33
Other current assets	
<b>Total current assets</b>	<b>0.33</b>
<b>Total assets</b>	<b>1,588.08</b>
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
Equity share capital	0.11
Other equity	-619.26
<b>Total equity</b>	<b>-619.15</b>
<b>Non current liabilities</b>	
Financial Liabilities	
Borrowings	
Others	1,043.40
Provisions	
<b>Total non current liabilities</b>	<b>1,043.40</b>
<b>Current liabilities</b>	
Financial Liabilities	
Borrowings	
Other financial liabilities	145.53
Other current liabilities	1,018.30
Provisions	
<b>Total Current liabilities</b>	<b>1,163.84</b>
<b>Total liabilities</b>	<b>2,207.23</b>
<b>Total equity and liabilities</b>	<b>1,588.08</b>

**Vivimed Holdings Limited**  
**Statement of Profit and Loss for the Period ended 31st March, 2025**

In millions

Sl. No.	Particulars	Amount in Rs.
	<b>Income From Operations</b>	
1	Revenue from Operations	-
	<b>Total revenue from operations</b>	-
2	Other Income	
3	<b>Total Revenue (1+2)</b>	-
4	<b>Expenses</b>	
a	Cost of material consumed	
b	Changes in inventories of finished goods work in progress and stock-in-Trade	
d	Employee Benefit Expenses	
e	Finance Costs	
f	Depreciation and Amortisation Expenses	
g	Other Expenses	0.35
	<b>Total Expenses</b>	<b>0.35</b>
5	<b>Profit before tax (3-4)</b>	<b>-0.35</b>
	<b>Priond Period Expenditure</b>	
	<b>Profit/(loss) before tax</b>	<b>-0.35</b>
6	Tax Expenses	
	Current Taxes	
	Deferred Taxes	
	Total tax expenses	-
7	<b>Profit for the period /Year (5-6)</b>	<b>-0.35</b>
8	Other Comprehensive income	
	Items that will not be reclassified to profit or loss, net of tax	
	Items that will be reclassified to profit or loss, net of tax	-
	Total other comprehensive income	-
9	<b>Total comprehensive income (7+8)</b>	<b>-0.35</b>
10	Paid up Equity Share Capital	
11	Other equity	
12	Earnings per Share (before Extraordinary Items) (of Rs2/- each)	
	(a) Basic	
	(b) Diluted	

<b>Vivimed Labs Mauritius Limited</b>	
<b>Balance Sheet as at 31st March 2025</b>	
In millions	
Particulars	<i>Amount in Rs.</i>
<b>ASSETS</b>	
<b>Non current assets</b>	
Property, Plant and Equipment	-
Intangible assets	746.99
Capital work in progress	-
Financial assets	-
Investments	-
Other	-
Deferred tax assets, net	-
Other non-current assets	-
<b>Total non current assets</b>	<b>746.99</b>
<b>Current assets</b>	
Inventories	-
Financial assets	-
Trade receivables	26.37
Cash and cash equivalents	0.01
Loans	3,053.86
Others	-
Current tax assets, net	-
Other current assets	-
<b>Total current assets</b>	<b>3,080.24</b>
<b>Total assets</b>	<b>3,827.23</b>
<b>EQUITY AND LIABILITIES</b>	
<b>Equity</b>	
Equity share capital	750.12
Other equity	562.90
<b>Total equity</b>	<b>1,313.02</b>
<b>Non current liabilities</b>	
Financial Liabilities	
Borrowings	-
Others	2,513.91
Deferred tax liabilities, net	-
Other Non current liabilities	-
Provisions	-
<b>Total non current liabilities</b>	<b>2,513.91</b>
<b>Current liabilities</b>	
Financial Liabilities	
Borrowings	-
Trade payables	-
Other financial liabilities	-
Other current liabilities	-
Provisions	0.30
Current tax liabilities	-
<b>Total Current liabilities</b>	<b>0.30</b>
<b>Total liabilities</b>	<b>2,514.21</b>
<b>Total equity and liabilities</b>	<b>3,827.23</b>

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**Vivimed Labs Mauritius Limited**  
**Statement of Profit and Loss for the Period ended 31st March, 2025**

In millions

Sl. No.	Particulars	Amount in Rs.
	<b>Income From Operations</b>	
1	Revenue from Operations	-
	<b>Total revenue from operations</b>	-
2	Other Income	
3	<b>Total Revenue (1+2)</b>	-
4	<b>Expenses</b>	
a	Cost of material consumed	
b	Changes in inventories of finished goods work in progress and stock-in-Trade	
d	Employee Benefit Expenses	
e	Finance Costs	
f	Depreciation and Amortisation Expenses	
g	Other Expenses	0.30
	<b>Total Expenses</b>	0.30
5	<b>Profit before tax (3-4)</b>	-0.30
	<b>Priond Period Expenditure</b>	
	<b>Profit/(loss) before tax</b>	-0.30
6	Tax Expenses	
	Current Taxes	
	Deferred Taxes	
	Total tax expenses	-
7	<b>Profit for the period /Year (5-6)</b>	-0.30
8	Other Comprehensive income	
	Items that will not be reclassified to profit or loss, net of tax	
	Items that will be reclassified to profit or loss, net of tax	-
	Total other comprehensive income	-
9	<b>Total comprehensive income (7+8)</b>	-0.30
10	Paid up Equity Share Capital	
11	Other equity	
12	Earnings per Share (before Extraordinary Items) (of Rs2/- each)	
	(a) Basic	
	(b) Diluted	