

**PI HEALTH SCIENCES NETHERLANDS B.V.**  
**Balance Sheet as at March 31, 2025**  
**(All amounts in ₹ million, unless otherwise stated)**

Particulars	As at March 31, 2025	As at March 31, 2024
<b>ASSETS</b>		
<b>Non-current assets</b>		
Financial assets		
(i) Investments	5,607.15	3,166.27
(ii) Loans	-	938.40
<b>Total non-current assets</b>	<b>5,607.15</b>	<b>4,104.67</b>
<b>Current assets</b>		
Financial assets		
(i) Cash and cash equivalents	31.90	1.00
(ii) Other financial assets	-	132.00
Other current assets	23.75	27.57
<b>Total current assets</b>	<b>55.65</b>	<b>160.57</b>
<b>Total assets</b>	<b>5,662.80</b>	<b>4,265.24</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	5,793.77	2,063.53
Other equity	(153.64)	(117.88)
<b>Total equity</b>	<b>5,640.13</b>	<b>1,945.65</b>
<b>Liabilities</b>		
<b>Non current liabilities</b>		
Financial liabilities		
Borrowings	21.37	2,188.89
<b>Total non current liabilities</b>	<b>21.37</b>	<b>2,188.89</b>
<b>Current Liabilities</b>		
Financial liabilities		
(i) Trade Payables		
a) total outstanding dues of micro enterprises and small enterprises	-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	1.19
(ii) Other financial liabilities	0.61	129.17
Other current liabilities	0.69	0.34
<b>Total current liabilities</b>	<b>1.30</b>	<b>130.70</b>
<b>Total liabilities</b>	<b>22.67</b>	<b>2,319.59</b>
<b>Total equity and liabilities</b>	<b>5,662.80</b>	<b>4,265.24</b>

**Note:**

Financial Statement of the Company has been prepared for the purpose of providing information to PI Health Sciences Limited to enable it to prepare its quarterly consolidated financial statements.

**On behalf of Management Representative**



**Arunabha Raychaudhuri**  
**Date: May 12, 2025**

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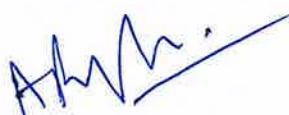
**PI HEALTH SCIENCES NETHERLANDS B.V.**  
**Statement of Profit & Loss for the year ended March 31, 2025**  
(All amounts in ₹ million, unless otherwise stated)

Particulars	For the year ended March 31, 2025	For the period ended from April 07, 2023 to March 31, 2024
Revenue from operations	-	-
Other income	46.88	147.28
<b>Total Income</b>	<b>46.88</b>	<b>147.28</b>
<b>Expenses:</b>		
Cost of materials consumed	-	-
Purchase of stock in trade	-	-
Changes in inventories of finished goods, work in progress and stock in trade	-	-
Employee benefit expense	-	-
Finance cost	94.85	212.31
Depreciation expense	-	-
Other expense	20.94	18.82
<b>Total expenses</b>	<b>115.79</b>	<b>231.13</b>
<b>Loss before tax for the period</b>	<b>(68.91)</b>	<b>(83.85)</b>
<b>Income tax expense</b>		
Current tax	-	-
Deferred tax	-	-
<b>Total tax expense for the period</b>	<b>-</b>	<b>-</b>
<b>Loss for the period</b>	<b>(68.91)</b>	<b>(83.85)</b>
<b>Other comprehensive income for the period</b>	<b>33.16</b>	<b>(34.02)</b>
(i) Items that will not be reclassified to profit or loss		
Remeasurements gains/(losses) on defined benefit plans	-	-
Income tax relating to the above item	-	-
(ii) Items that will be reclassified to profit or loss		
Change in foreign currency translation	33.16	(34.02)
Income tax relating to the above item	-	-
<b>Total comprehensive gain / (loss) for the period</b>	<b>(35.75)</b>	<b>(117.87)</b>

**Note:**

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**On behalf of Management Representative**



**Arunabha Raychaudhuri**

**Date: May 12, 2025**