

PI Health Sciences USA LLC
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
ASSETS		
Non-Current Asset		
Property, plant and equipment	134.43	140.90
Goodwill	1,516.01	1,479.30
Total non-current assets	1,650.44	1,620.20
Current Assets		
Financial Asset		
Trade Receivables	2.11	6.52
Cash and cash equivalents	5.48	27.31
Other Current Asset	75.65	-
Total current asset	83.24	33.83
Total Asset	1,733.68	1,654.03
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	452.22	123.06
Other Equity	(338.28)	(44.14)
Total equity	113.94	78.92
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	-	222.53
(ii) Other financial liabilities	1,501.49	1,345.65
Total non-current liabilities	1,501.49	1,568.18
Current Liabilities		
Trade Payable		
(a) Total outstanding dues of micro and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro and small enterprises	0.69	0.25
Other financial liabilities	117.56	6.68
Total current liabilities	118.25	6.93
Total liabilities	1,619.74	1,575.11
Total equity and liabilities	1,733.68	1,654.03

Note:

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

On behalf of Management Representative

Shilpa Sachdeva
Date: May 12, 2025

PI Health Sciences USA LLC

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 April 24, 2023 to March 31, 2024
Revenue from operations	25.74	144.09
Other income	74.90	13.30
Total income	100.64	157.39
Cost of Material Consumed	5.51	11.51
Employee benefit Expenses	135.94	16.27
Finance Cost	201.05	158.09
Depreciation Expense	10.62	1.88
Other Expenses	39.56	15.51
Total expenses	392.68	203.26
Net profit / (Loss) for the period before tax	(292.04)	(45.87)
Income tax expense		
Current tax	-	-
Deferred tax	-	-
Total tax expense for the period	-	-
Net profit / (loss) for the period	(292.04)	(45.87)
Other comprehensive income for the period	(2.09)	1.72
(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	(2.09)	1.72
- Income tax relating to the above item	-	-
Total comprehensive profit / (loss) for the period	(294.13)	(44.15)

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On behalf of Management Representative

Shilpa Sachdeva

Date: May 12, 2025