Fairmed Healthcare GmbH

Balance Sheet as at March 31, 2026

		Note No.	31-Mar-26	31-Mar-25
				Amount in EUR
A	**ASSETS**			
I	**Non-current assets**			
	(a) Property, plant and equipment		74,608	7,498
	(b) Other intangible assets		140,432	233,561
	(c) Intangibles assets under development		36,520	36,520
	(d) Financial assets			
	(i) Other financial assets	1	9,917	34,349
	Total non-current assets		**261,478**	**311,928**
II	**Current assets**			
	(a) Inventories		1,688,524	810,364
	(b) Financial assets			
	(i) Trade receivables	2	12,495,809	4,402,678
	(ii) Cash and cash equivalents	3	52,694	379,608
	(c) Other Current Assets	4	1,242,607	1,033,801
	(c) Income tax assets (Net)			
	Total current assets		**15,479,634**	**6,626,450**
	TOTAL ASSETS		**15,741,112**	**6,938,379**
B	**EQUITY AND LIABILITIES**			
I	**Equity**			
	(a) Equity share capital	5	210,000	210,000
	(b) Reserves and Surplus	6	(23,280,615)	(24,734,455)
	Total Equity		**(23,070,615)**	**(24,524,455)**
II	**Liabilities**			
1	**Non-current liabilities**			
	(a) Financial liabilities			
	(i) Borrowings	7	17,714,505	17,890,612
	Total non-current liabilities		**17,714,505**	**17,890,612**
2	**Current liabilities**			
	(a) Financial liabilities			
	(i) Trade payables	8	18,809,078	12,896,701
	(ii) Other financial liabilities	9	865,356	19,932
	(b) Provisions	10	1,422,788	456,118
	(c) Other current liabilities	11	-	199,471
	Total current liabilities		**21,097,221**	**13,572,221**
	TOTAL EQUITY AND LIABILITIES		**15,741,112**	**6,938,379**

Fairmed Healthcare GmbH
Statement of Profit and Loss for the year ended March 31, 2026

Amount in EUR

	Particulars	Note No.	31-Mar-26	31-Mar-25
1	Revenue from operations	12	17,259,127	10,101,038
2	Other Income	13	871,798	1,842,144
3	**Total Revenue (1+2)**		**18,130,924**	**11,943,182**
4	**Expenses**			
	(a) Cost of Goods sold	14	12,585,123	7,126,344
	(b) Employee benefits expense	15	1,242,267	1,402,940
	(c) Finance costs	16	1,329,896	1,301,783
	(d) Depreciation and amortisation expense		94,735	93,439
	(e) Other expenses	17	1,356,867	1,458,381
	Total expenses		**16,608,888**	**11,382,886**
5	**Profit / (Loss) before taxes (3-4)**		**1,522,036**	**560,295**
6	**Tax Expense:**			
	(1) Current tax		68,196	-
	Total tax expenses		68,196	-
7	**Profit / (Loss) for the year after tax**		**1,453,840**	**560,295**

Fairmed Healthcare GmbH
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED MARCH 31, 2026

(A) Equity share capital

Particulars	Amount in EURO
Balance as at March 31, 2025	**210,000**
Changes in equity share capital during the year	-
Balance as at March 31, 2026	**210,000**

(B) Other equity — **Amount in EURO**

Particulars	Reserves and Surplus	Total
	Retained earnings	
Balance as at March 31, 2025	(25,294,750)	(25,294,750)
Profit/loss for the year	1,453,840	1,453,840
Total comprehensive income	**(23,840,910)**	**(23,840,910)**
Balance as at March 31, 2026	**(23,840,910)**	**(23,840,910)**

Fairmed Healthcare GmbH

Notes forming part of financial statement

Note No.

1 Other Non-Current financial assets **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Deposit Others	9,917	34,349
Total	**9,917**	**34,349**

2 Trade receivables **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Unsecured		
Considered good	12,495,809	4,402,678
	12,495,809	4,402,678
Less: Allowance for doubtful trade receivables	-	-
Total	**12,495,809**	**4,402,678**

3 Cash and cash equivalents **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Cash in hand	33	33
Balances with banks:		
In current accounts	52,662	379,575
Total	**52,694**	**379,608**

4 Other current assets **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Unsecured, considered good		
Balances with government authorities:		
- VAT receivable	38,416	994,795
- Advance tax	936,011	-
- withholding tax receivables	231,069	-
Other Receivables	5,931	
Prepaid expenses	31,180	39,005
Total	**1,242,607**	**1,033,801**

5 Share capital **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Issued, subscribed and fully paid-up		
Equity share capital	210,000	210,000
Total	**210,000**	**210,000**

6 Reserves and surplus **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Surplus in statement of profit and loss		
Opening balance	(24,734,455)	(25,294,750)
Add: Profit / (Loss) for the year	1,453,840	560,295
Closing balance	**(23,280,615)**	**(24,734,455)**
Total	**(23,280,615)**	**(24,734,455)**

Fairmed Healthcare GmbH

Notes forming part of financial statement

Note No.

7 Long term borrowings — **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Unsecured		
Loan from related Parties	17,714,505	17,890,612
Total	**17,714,505**	**17,890,612**

8 Trade payables — **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Trade payable	18,809,078	12,896,701
Total	**18,809,078**	**12,896,701**

9 Other Current financial Liabilities — **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Other payables:		
- Statutory remittances	865,356	19,932
Total	**865,356**	**19,932**

10 Provisions — **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Provision for expenses	418,587	456,118
Provision for Taxation	1,004,201	
Total	**1,422,788**	**456,118**

11 Other current liabilities — **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Advance received from customer	-	199,471
Total	**-**	**199,471**

Fairmed Healthcare GmbH
Notes forming part of financial statement

Note No.

12 Revenue from operations — **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Sale of Product	17,259,127	10,101,038
Total	**17,259,127**	**10,101,038**

13 Other Income — **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Sundry creditors or other credit balances written back	-	1,000,000
Other Income	871,798	842,144
Total	**871,798**	**1,842,144**

14 Cost of Goods sold — **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Opening stock	810,364	784,440
Add: Purchases	13,463,283	7,152,268
Closing stock	1,688,524	810,364
Total	**12,585,123**	**7,126,344**

15 Employee benefit expenses — **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Salaries and wages	961,098	1,087,518
Staff Welfare	281,169	315,422
Total	**1,242,267**	**1,402,940**

16 Finance cost — **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Finance Charges	1,329,896	1,301,783
Total	**1,329,896**	**1,301,783**

17 Other expenses — **Amount in EUR**

Particulars	31-Mar-26	31-Mar-25
Power and fuel	3,952	437
Consumables	10,996	12,223
Royalty	-	87
Freight and forwarding	387,672	523,735
Support Service Expenses	110,431	38,501
Rent	157,145	168,204
Repairs & Maintenance	30,686	51,645
Postage Charges	3,394	5,902
Insurance	128,868	62,669
Books & Periodicals	-	139
Computer / Office Supplies	7,307	5,935
Rates & taxes	145,125	32,058
Asset write off	14,386	70,475
General Expenses	-	9,123
Conveyance & travelling	21,853	67,048
Advertisement & Selling expenses	55,359	18,582
Communication expenses	7,580	6,333
Membership fees and subcription	17,899	14,163
Provision for doubtful debts	220	
Professional fees & Legal fees	253,993	371,123
Total	**1,356,867**	**1,458,381**