

Strides Consumer LLC
Balance Sheet as at March 31, 2026

		Amount in USD	
	Note No.	31-Mar-26	31-Mar-25
A ASSETS			
I Current assets			
(a) Inventories	1	470,106	249,723
(b) Financial assets			
(i) Trade receivables	2	604,012	172,766
(ii) Cash and cash equivalents	3	17,435	234,857
(c) Other Current Assets	4	129,821	240,691
Total current assets		1,221,374	898,037
TOTAL ASSETS		1,221,374	898,037
B EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	5	10,257,809	10,257,809
(b) Reserves and Surplus	6	(27,074,733)	(26,249,736)
Total Equity		(16,816,924)	(15,991,927)
II Liabilities			
1 Current liabilities			
(a) Financial liabilities			
(i) Borrowings		7,525,030	7,525,030
(ii) Trade payables	7	1,981,248	577,208
(iii) Other financial liabilities	8	6,362,320	6,706,951
(b) Provisions	9	2,169,700	2,080,775
Total current liabilities		18,038,298	16,889,964
TOTAL EQUITY AND LIABILITIES		1,221,374	898,037

Strides Consumer LLC
Statement of Profit And Loss for the Year Ended March 31, 2026

Particulars	Note No.	Amount in USD	Amount in USD
		31-Mar-26	31-Mar-25
1 Revenue from operations	10	1,187,261	1,278,575
2 Total Revenue		1,187,261	1,278,575
3 Expenses			
(a) Cost of goods sold		447,167	667,295
(b) Employee benefits expense	11	161,343	82,358
(c) Finance costs	12	4,406	4,964
(d) Depreciation and amortisation expense		-	163
(e) Other expenses	13	1,399,342	2,293,668
Total expenses		2,012,258	3,048,448
4 Profit / (Loss) before taxes (2-3)		(824,997)	(1,769,872)
5 Tax Expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
Total tax expenses		-	-
6 Profit / (Loss) for the year after tax		(824,997)	(1,769,872)

Strides Consumer LLC (USA)
Statement of changes in Equity
FOR THE YEAR ENDED MARCH 31, 2026

(A) Equity share capital

Particulars	Amount in USD
Balance as at March 31, 2025	10,257,809
Changes in equity share capital during the year	-
Balance as at March 31, 2026	10,257,809

(B) Other equity

Amount in USD

Particulars	Share application money pending allotment	Reserves and surplus	Total
		Retained earnings	
Balance as at March 31, 2025	-	(24,479,863)	(24,479,863)
Application money received during the year	-	-	-
Profit/loss for the year	-	(824,997)	(824,997)
Balance as at March 31, 2026	-	(25,304,860)	(25,304,860)

Strides Consumer LLC
Notes forming part of financial statement

Note No.

1 Inventories	Amount in USD	Amount in USD
Particulars	31-Mar-26	31-Mar-25
Raw Material	77,767	77,767
Finished goods	392,340	171,957
Total	470,106	249,723

2 Trade receivables	Amount in USD	
Particulars	31-Mar-26	31-Mar-25
Unsecured		
Considered good	604,012	172,766
Total	604,012	172,766

3 Cash and cash equivalents	Amount in USD	
Particulars	31-Mar-26	31-Mar-25
Balances with banks:		
In current accounts	17,435	234,857
Total	17,435	234,857

4 Other current assets	Amount in USD	
Particulars	31-Mar-26	31-Mar-25
Unsecured, considered good		
Loans and advances to suppliers	118,535	232,036
Prepaid expenses	11,286	8,655
Total	129,821	240,691

5 Share capital	Amount in USD	
Particulars	31-Mar-26	31-Mar-25
Issued, subscribed and fully paid-up		
Equity share capital	10,257,809	10,257,809
Total	10,257,809	10,257,809

6 Reserves and surplus	Amount in USD	
Particulars	31-Mar-26	31-Mar-25
Surplus in statement of profit and loss		
Opening balance	(26,249,736)	(24,479,863)
Add: Profit / (Loss) for the year	(824,997)	(1,769,872)
Closing balance	(27,074,733)	(26,249,736)
Total	(27,074,733)	(26,249,736)

7 Trade payables	Amount in USD	
Particulars	31-Mar-26	31-Mar-25
Trade payable	1,981,248	577,208
Total	1,981,248	577,208

Strides Consumer LLC
Notes forming part of financial statement

Note No.

8 Other Current financial Liabilities **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Payable to group entities	6,355,075.37	6,676,464
Payable to employee (salary)	10	10
Other payables:		
- Statutory remittances	7,234	30,477
Total	6,362,320	6,706,951

9 Provisions **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Provision for expenses	2,169,700	2,080,775
Total	2,169,700	2,080,775

Strides Consumer LLC
Notes forming part of financial statement

Note No.

10 Revenue from operations **Amount in USD** **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Sale of product and services	1,187,261	1,278,575
Sale licensing Income		-
Total	1,187,261	1,278,575

11 Employee benefit expenses **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Salaries and wages	160,287	71,577
Contribution to funds	-	1,925
Staff Welfare	1,056	8,857
Total	161,343	82,358

12 Finance cost **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Finance Cost	4,406	4,964
Total	4,406	4,964

13 Other expenses **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Freight and forwarding	135,477	191,104
Rates & taxes	12,443	12,584
Insurance	1,827	-
Conveyance & Travelling	17,892	-
General expenses	-	7
Advertisement & Selling expenses	1,092,540	1,846,562
Communication expenses	-	3,610
Consumables	3,004	-
Research and development cost	(461)	1,283
Exchange fluctuation loss	16,465	8,367
Professional fees & Legal fees	120,156	221,271
Provision for doubtful debts		8,881
Total	1,399,342	2,293,668