

STRIDES PHARMA ASIA PTE. LIMITED
BALANCE SHEET AS AT 31 March 2026

Amount in USD

	Particulars	Note No.	31-Mar-26	31-Mar-25
I.	Equity and Liabilities			
	1. Shareholders' Funds			
	(a) Share Capital	1	175,329,360	175,329,360
	(b) Reserves and Surplus	2	26,184,561	26,185,938
			201,513,921	201,515,298
	2. Current liabilities			
	(a) Trade payables	3	308,744	329,079
	(b) Other Current Liabilities	4	350	360
	(c) Short-term provisions	5	82,222	82,155
			391,317	411,594
	TOTAL		201,905,237	201,926,892
II.	Assets			
	1. Non-Current Assets			
	(a) Non- current investments	6	200,952,514	200,952,515
			200,952,514	200,952,515
	2. Current assets			
	(a) Cash and Cash Equivalents	7	106,414	119,807
	(b) Short-term Loans and Advances	8	846,309	854,570
			952,723	974,377
	TOTAL		201,905,237	201,926,892

STRIDES PHARMA ASIA PTE. LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

Amount in USD

Particulars	Note No.	31-Mar-26	31-Mar-25
Other Income	9	71,295	60,970
Total Revenue		71,295	60,970
Expenses			
Other Expenses	10	69,413	58,581
Finance costs	11	3,191	2,557
Total		72,604	61,138
Profit / (Loss) before exceptional items and taxes		(1,309)	(168)
Profit / (Loss) before taxes		(1,309)	(168)
Tax Expense:			
(1) Current tax		68	2,719
Profit / (Loss) for the year after tax		(1,377)	(2,887)

STRIDES PHARMA ASIA PTE. LIMITED
Notes forming part of the financial statements

Note

No.

1 Share capital **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Issued, subscribed and fully paid-up		
Equity share capital	175,329,360	175,329,360
Total	175,329,360	175,329,360

2 Reserves and surplus **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
1. Capital Reserve	(1,122,154)	(1,122,154)
2. Surplus in Statement of Profit and Loss		
Opening Balance	27,308,092	28,304,978
Add: Profit / (Loss) for the year	(1,377)	(2,887)
Less: Equity dividend	-	994,000
Closing balance	27,306,715	27,308,092
Total	26,184,561	26,185,938

3 Trade payables **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Other than acceptances	308,744	329,079
Total	308,744	329,079

4 Other current liabilities **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Other payables:		
- Statutory remittances	350	360
Total	350	360

STRIDES PHARMA ASIA PTE. LIMITED
Notes forming part of the financial statements

Note

No.

5 Short-term provisions **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Provision - Others:		
- Provision for tax (net of advance tax)	82,222	82,155
Total	82,222	82,155

6 Non - current investments **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Strides Pharma Global Pte Limited	196,481,042	196,481,043
Trinity Pharma (Pty) Limited	4,471,472	4,471,472
Total	200,952,514	200,952,515

7 Cash and cash equivalents **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Bank balance	106,414	119,807
Total	106,414	119,807

8 Short-term loans and advances **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Unsecured, considered good		
Receivable from related parties	819,442	827,703
Balances with government authorities:		
- Advance tax	26,867	26,867
Total	846,309	854,570

STRIDES PHARMA ASIA PTE. LIMITED
Notes forming part of the financial statements

Note

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9 Other Income	Amount in USD	
Particulars	31-Mar-26	31-Mar-25
Profit/(Loss) on sale of investment	-	
Guarantee Commission	20,990	19,868
Exchange fluctuation gain (net)	23,329	10,971
Interest Income	26,976	30,131
Total	71,295	60,970

10 Other Expenses	Amount in USD	
Particulars	31-Mar-26	31-Mar-25
Membership fees and subscription	(359)	1,745
Legal & Professional fees	60,472	47,395
Rates and taxes	3,301	4,319
Provision for impairment of investment	-	(899)
Director sitting fees	6,000	6,021
Total	69,413	58,581

11 Finance Cost	Amount in USD	
Particulars	31-Mar-26	31-Mar-25
Bank Charges & Commission	3,191	2,557
Total	3,191	2,557