

Strides Pharma Canada Inc.
Balance Sheet as at 31st March, 2026

		(Amount in CAD)	
	Note No.	31-Mar-26	31-Mar-25
A ASSETS			
I Non-current assets			
(a) Financial assets			
(i) Investments		3,803,195	3,803,195
Total non-current assets		3,803,195	3,803,195
II Current assets			
(a) Financial assets			
(i) Trade receivables	1	1,069,641	749,644
(ii) Cash and cash equivalents	2	40,006	160,209
(b) Other Current assets	3	836,579	456,002
Total current assets		1,946,225	1,365,855
TOTAL ASSETS		5,749,420	5,169,050
B EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	4	6,513,265	1,000
(b) Reserves and Surplus	5	(2,365,517)	4,369,422
Total Equity		4,147,748	4,370,422
II Liabilities			
1 Current liabilities			
(a) Financial liabilities			
(i) Trade payables	6	1,235,397	628,885
(ii) Other financial liabilities	7	28,291	107,248
(b) Provisions	8	125,545	32,854
(c) Other current liabilities	9	212,438	29,641
Total current liabilities		1,601,671	798,628
TOTAL EQUITY AND LIABILITIES		5,749,420	5,169,050

Strides Pharma Canada Inc.
Statement Of Profit And Loss For The Period Ended March 31, 2026

(Amount in CAD)

	Note No.	Note No.	31-Mar-26	31-Mar-25
1	Revenue from operations	10	2,574,200	1,284,164
2	Other Income	11	1,445,961	938,788
3	Total Revenue		4,020,161	2,222,952
4	Expenses			
	(a) Cost of materials consumed		2,127,913	793,477
	(b) Employee benefits expense	12	1,440,038	904,581
	(c) Finance costs	13	2,724	2,496
	(d) Depreciation and amortisation expense		-	618,469
	(d) Other expenses	14	672,160	725,220
	Total expenses		4,242,835	3,044,243
5	Profit / (Loss) before exceptional items and taxes		(222,674)	(821,291)
6	Exceptional Item		-	-
7	Profit / (Loss) before taxes		(222,674)	(821,291)
8	Tax Expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
	Total tax expenses		-	-
9	Profit / (Loss) for the year after tax		(222,674)	(821,291)

STRIDES PHARMA CANADA INC.
Statement of changes in Equity
FOR THE YEAR ENDED MARCH 31, 2026

(A) Equity share capital

Particulars	Amount in CAD
Balance as at March 31, 2025	1,000
Changes in equity share capital during the year	6,512,265
Balance as at March 31, 2026	6,513,265

(B) Other equity

Amount in CAD

Particulars	Share application money pending allotment	Reserves and surplus	Total
		Retained earnings	
Balance as at March 31, 2025	10,054,265	(5,684,842)	4,369,422
Application money received during the year	(6,512,265)	-	(6,512,265)
Profit/loss for the year	-	(222,674)	(222,674)
Balance as at March 31, 2026	3,542,000	(5,907,516)	(2,365,517)

Strides Pharma Canada Inc.
Notes forming part of financial statement

Note
No.

(Amount in CAD)

1 Trade receivables

Particulars	31-Mar-26	31-Mar-25
Unsecured		
Considered good	1,069,641	749,644
	1,069,641	749,644
Less: Allowance for doubtful trade receivables	-	-
Total	1,069,641	749,644

2 Cash and cash equivalents

Particulars	31-Mar-26	31-Mar-25
Balances with banks:		
In current accounts	40,006	160,209
Total	40,006	160,209

3 Other current assets

Particulars	31-Mar-26	31-Mar-25
Unsecured, considered good		
Loans and advances to Group entities	831,135	454,363
Unbilled debtors		
Prepaid expenses	5,444	1,639
Total	836,579	456,002

4 Share capital

Particulars	31-Mar-26	31-Mar-25
Issued, subscribed and fully paid-up		
Equity share capital	6,513,265	1,000
Preference share capital	-	-
Total	6,513,265	1,000

5 Reserves and surplus

Particulars	31-Mar-26	31-Mar-25
Share Application money Pending Allotment	3,542,000	10,054,265
Share Application money Pending Allotment	3,542,000	10,054,265
Surplus in statement of profit and loss		
Opening balance	(5,684,842)	(4,863,552)
Add: Profit / (Loss) for the year	(222,674)	(821,290)
Closing balance	(5,907,516)	(5,684,842)
Total	(2,365,517)	4,369,422

6 Trade payables

Particulars	31-Mar-26	31-Mar-25
Trade payable		
-Total outstanding dues of creditor other than micro enterprises and small enterprises	1,235,397	628,885
Total	1,235,397	628,885

7 Other Current financial Liabilities

Particulars	31-Mar-26	31-Mar-25
Other payables:		
- Statutory remittances	28,291	107,248
Total	28,291	107,248

Strides Pharma Canada Inc.
Notes forming part of financial statement

Note

No.

(Amount in CAD)

8 Provisions

Particulars	31-Mar-26	31-Mar-25
Provision for Expenses	125,545	32,854
Total	125,545	32,854

9 Other current liabilities

Particulars	31-Mar-26	31-Mar-25
Employee taxes payable - Others	1,315	-
Payable to employee	211,123	29,641
Total	212,438	29,641

Strides Pharma Canada Inc.
Notes forming part of financial statement

(Amount in CAD)

Note
No.

10 Revenue from operations

Particulars	31-Mar-26	31-Mar-25
Sales of products - Traded goods	2,574,200	1,284,164
Total	2,574,200	1,284,164

11 Other Income

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Particulars	31-Mar-26	31-Mar-25
Other Income	1,332,949	938,788
Exchange fluctuation gain - Not realized	113,013	-
Total	1,445,961	938,788

12 Employee benefit expenses

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Particulars	31-Mar-26	31-Mar-25
Salaries and wages	1,440,038	904,581
Total	1,440,038	904,581

13 Finance cost

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Particulars	31-Mar-26	31-Mar-25
Bank Charges	2,724	2,496
Total	2,724	2,496

14 Other expenses

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Particulars	31-Mar-26	31-Mar-25
Consumables	46,789	25,339
Coverion & processing charges	-	12,000
Rent	6,839	5,209
Rates & taxes	186,034	411,955
Repairs & Maintenance	27	430
Insurance	15,238	16,032
Director Sitting Fess	-	7,000
Other expenses	17,799	-
Exchange fluctuation loss	-	162,883
Professional fees & Legal fees	399,435	84,372
Total	672,160	725,220