

Strides Pharma UK Ltd, UK
Balance Sheet as at March 31, 2026

		Amount in GBP	
	Note No.	31-Mar-26	31-Mar-25
A ASSETS			
I Non-current assets			
(a) Property, plant and equipment		1,810,584	393,169
(b) Other intangible assets		5,765,970	5,733,018
Total non-current assets		7,576,553	6,126,186
II Current assets			
(a) Inventories	1	12,218,664	10,711,546
(b) Financial assets			
(i) Trade receivables	2	9,113,731	9,403,266
(ii) Cash and cash equivalents	3	1,011,872	25,765
(c) Other Current Assets	4	184,237	149,838
Total current assets		22,528,504	20,290,415
TOTAL ASSETS		30,105,057	26,416,601
B EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	5	14,400	14,400
(b) Reserves and Surplus	6	15,374,441	11,631,800
Total Equity		15,388,841	11,646,200
II Liabilities			
1 Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	7	1,000,000	4,400,000
(b) Deferred tax liabilities (net)		551,034	14,746
Total non-current liabilities		1,551,034	4,414,746
2 Current liabilities			
(a) Financial liabilities			
(i) Borrowings	8	2,639,502	2,774,421
(ii) Trade payables	9	9,071,635	5,695,334
(iii) Other financial liabilities	10	1,343,147	1,770,493
(b) Current income tax liabilities	11	110,898	115,408
Total current liabilities		13,165,181	10,355,656
TOTAL EQUITY AND LIABILITIES		30,105,057	26,416,601

Strides Pharma UK Ltd, UK
Statement of Profit And Loss for the Year Ended March 31, 2026

		Amount in GBP	
Particulars	Note No.	31-Mar-26	31-Mar-25
1 Revenue from operations	12	37,565,623	38,554,721
2 Other Income	13	757,667	618,207
3 Total Revenue (1+2)		38,323,290	39,172,928
4 Expenses			
(a) Cost of materials consumed	14	24,748,999	26,710,695
(b) Employee benefits expense	15	3,256,332	2,992,451
(c) Finance costs	16	413,605	985,482
(d) Depreciation and amortisation expense		880,512	884,144
(e) Other expenses	17	3,837,422	3,709,523
Total expenses		33,136,869	35,282,296
5 Profit / (Loss) before taxes (3-4)		5,186,421	3,890,632
6 Tax Expense:			
(1) Current tax		909,440	105,343
(2) Deferred tax		534,339	1,018,942
Total tax expenses		1,443,779	1,124,285
7 Profit / (Loss) for the year after tax		3,742,642	2,766,347

Strides Pharma UK Ltd, UK
Notes forming part of financial statement

Note No.

1 Inventories **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Finished goods	12,218,664	10,711,546
Total	12,218,664	10,711,546

2 Trade receivables **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Unsecured		
Considered good	9,113,731	9,403,266
Total	9,113,731	9,403,266

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

Particulars	31-Mar-26	31-Mar-25
Balances with banks:		
In current accounts	1,011,872	25,765
Total	1,011,872	25,765

4 Other current assets **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Prepaid expenses	184,237	149,838
Total	184,237	149,838

5 Share capital **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Issued, subscribed and fully paid-up		
Equity share capital	14,400	14,400
Total	14,400	14,400

6 Reserves and surplus **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Securities premium account		
Opening balance	2,370,600	2,370,600
Add : Premium on shares issued during the year	-	
Closing balance	2,370,600	2,370,600
Surplus in statement of profit and loss		
Opening balance	9,261,200	6,494,853
Add: Profit / (Loss) for the year	3,742,642	2,766,347
Closing balance	13,003,841	9,261,200
Total	15,374,441	11,631,800

Strides Pharma UK Ltd, UK
Notes forming part of financial statement

Note No.

7 Long term borrowings **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Secured		
- Term loans from banks	1,000,000	-
Loan from related Parties	-	4,400,000
Total	1,000,000	4,400,000

8 Borrowings **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Short term Bank Loans		
- Bill discounting	2,639,502	2,774,421
Total	2,639,502	2,774,421

9 Trade payables **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Trade payable	9,071,635	5,695,334
Total	9,071,635	5,695,334

10 Other Current financial Liabilities **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Payable to employee (Bonus)	308,205	383,223
Other payables:		
- Statutory remittances	1,034,942	1,387,270
Total	1,343,147	1,770,493

11 Current Income tax liability **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Provision for income tax (net of advance tax)	110,898	115,408
Total	110,898	115,408

Strides Pharma UK Ltd, UK
Notes forming part of financial statement

Note No.

12 Revenue from operations **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Sale of product and services		
- Domestic Sales	37,565,623	38,554,721
Total	37,565,623	38,554,721

13 Other Income **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Support Service Income	744,756	587,155
Rental Income	12,911	30,000
Interest income	-	1,052
Total	757,667	618,207

14 Cost of materials consumed **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Opening stock (Stock in Trade)	10,711,546	12,736,275
Add: Purchases	26,256,117	24,685,967
Closing stock (Stock in Trade)	12,218,664	10,711,546
Total	24,748,999	26,710,695

15 Employee benefit expenses **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Salaries and wages	2,798,627	2,629,333
Contribution to funds	411,965	320,392
Staff Welfare	45,740	42,726
Total	3,256,332	2,992,451

16 Finance cost **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Bank charges & commission	29,980	31,502
Interest on working capital loans	85,359	154,331
Other interest costs	298,266	799,649
Total	413,605	985,482

17 Other expenses **Amount in GBP**

Particulars	31-Mar-26	31-Mar-25
Power and fuel	5,019	4,446
Consumables	518,570	695,657
Freight and forwarding	1,651,664	1,407,926
Rent	131,281	120,953
Rates & taxes	51,694	69,727
Repairs & Maintenance	30,463	37,503
Insurance	73,613	75,714
Printing & stationery	974	1,268
Other expenses	41,695	94,499
Conveyance & travelling	170,527	159,618
Advertisement & Selling expenses	263,424	238,311
Communication expenses	11,190	11,224
Net loss on foreign currency transactions	30,237	23,001
Membership fees and subscription	9,691	6,975
Professional fees & Legal fees	847,381	762,699
Total	3,837,422	3,709,523