

PI Health Sciences USA LLC
Balance Sheet as at March 31, 2024
(All amounts in ₹ million, unless otherwise stated)

Particulars	As at March 31, 2024
ASSETS	
Non-Current Asset	
Property, plant and equipment	140.90
Goodwill	1,479.30
Total non-current assets	1,620.20
Current Assets	
Financial Asset	
Cash and cash equivalents	27.32
Other Current Asset	6.52
Total current asset	33.83
Total Asset	1,654.03
EQUITY & LIABILITIES	
Equity	
Equity Share Capital	123.06
Other Equity	(44.15)
Total equity	78.92
Liabilities	
Non-current liabilities	
Financial liabilities	
(i) Borrowings	222.53
(ii) Other financial liabilities	1,345.65
Total non-current liabilities	1,568.18
Current Liabilities	
Trade Payable	
(a) Total outstanding dues of micro and small enterprises	-
(b) Total outstanding dues of creditors other than micro and small enterprises	0.25
Other financial liabilities	6.68
Total current liabilities	6.93
Total liabilities	1,575.11
Total equity and liabilities	1,654.03

Note:

Financial Statement of the Company has been prepared for the purposes of providing information to PI Health Sciences Limited to enable it to prepare its quarterly consolidated financial statements.

On behalf of Management Representative

AP Jain
Anil Kumar Jain 14/05/2024
Date: May 14, 2024

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PI Health Sciences USA LLC

Statement of Profit & Loss for the period from April 24, 2023 to March 31, 2024

(All amounts in ₹ million, unless otherwise stated)

Particulars	For the quarter ended March 31, 2024	For the period from April 24, 2023 to March 31,2024
Revenue from operations	17.62	144.09
Other income	0.02	13.30
Total income	17.64	157.39
Cost of Material Consumed	1.43	11.51
Employee benefit Expenses	4.96	16.27
Finance Cost	47.35	158.09
Depreciation Expense	0.56	1.88
Other Expenses	2.91	15.51
Total expenses	57.22	203.25
Net profit / (Loss) for the period before tax	(39.59)	(45.87)
Income tax expense		
Current tax	-	-
Deferred tax	-	-
Total tax expense for the period	-	-
Net profit / (loss) for the period	(39.59)	(45.87)
Other comprehensive income for the period	-	1.72
(i) Items that will not be reclassified to profit or loss		
- Remeasurements gains/(losses) on defined benefit plans	-	-
- Income tax relating to the above item	-	-
(ii) Items that will be reclassified to profit or loss		
- Change in foreign currency translation	-	1.72
- Income tax relating to the above item	-	-
Total comprehensive profit / (loss) for the period	(39.59)	(44.15)

Note:

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On behalf of Management Representative

A.K. Jain
14/05/2024
Anil Kumar Jain
Date: May 14, 2024

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