

Amplitude Surgical SAS
Consolidated Balance Sheet as at March 31, 2026

Particulars	Note No.	EUR- Thousand
		As at
		March 31, 2026
ASSETS:		
Non-Current Assets:		
Property, Plant and Equipment	1 [A]	35,513
Capital work-in-progress		17,714
Goodwill	1 [B]	100,305
Other Intangible Assets	1 [B]	28,121
Financial Assets:		
Other Financial Assets	2	158
Deferred Tax Assets [Net]	3	7,337
Assets for Current tax [Net]	4	1,555
		190,703
Current Assets:		
Inventories	5	49,599
Financial Assets:		
Trade Receivables	6	14,005
Bank balance other than cash and cash equivalents	7	3,949
Other Current Assets	8	17,075
		84,628
Total		275,331
EQUITY AND LIABILITIES:		
Equity:		
Equity Share Capital	9	480
Other Equity	10	98,792
		99,272
Non-Current Liabilities:		
Financial Liabilities:		
Borrowings	11	87,712
Lease Liabilities		7,207
Provisions	12	650
Deferred Tax Liabilities [Net]	3	2,276
		97,845
Current Liabilities:		
Financial Liabilities:		
Borrowings	13	15,634
Lease Liabilities		3,687
Trade Payables	14	12,541
Other Financial Liabilities	15	35,283
Other Current Liabilities	16	10,160
Current Tax Liabilities [Net]	17	909
		78,214
Total		275,331

Aurélie TEYSSIER
Corporate Secretary
15/05/2026



Amplitude Surgical SAS Consolidated Statement of Profit and Loss for the period from July 29, 2025 to March 31, 2026		
Particulars	Note No.	EUR- Thousand
		Period ended
		March 31, 2026
Revenue from Operations	18	75,337
Other Income	19	1,041
Total Income		76,378
EXPENSES:		
Cost of Materials Consumed		10,439
Purchases of Stock-in-Trade		7,587
Changes in Inventories of Finished goods, Work-in-progress and Stock-in-Trade		1,887
Employee Benefits Expense	20	19,958
Finance Costs	21	1,071
Depreciation, Amortisation and Impairment expense	1	9,607
Other Expenses	22	18,693
Total Expenses		69,242
Profit before Tax		7,136
Less: Tax Expense:		
Current Tax	23	1,165
Deferred Tax	23	(271)
		894
Profit for the period		6,242

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Amplitude Surgical SAS
Notes to the Consolidated Financial Statements

Note: 1-Property, Plant & Equipment and Intangible Assets:

							EUR- Thousand
[A] Property, Plant and Equipment:							
	<u>Freehold Land</u>	<u>Buildings</u>	<u>Plant and Equipment</u>	<u>Furniture and Fixtures</u>	<u>Vehicles</u>	<u>Office Equipment</u>	<u>Total</u>
Gross Block:							
As at July 29, 2025	1,126	16,636	69,844	8,285	2,147	138	98,177
Additions	-	4	5,092	170	-	-	5,265
Disposals	-	-	(486)	-	-	-	(486)
Other adjustments	-	198	960	80	(261)	151	1,128
As at March 31, 2026	1,126	16,838	75,410	8,535	1,885	290	104,084
Depreciation and Impairment:							
As at July 29, 2025	-	6,600	48,772	5,995	1,028	49	62,443
Depreciation for the period	-	739	4,375	372	371	73	5,930
Disposals	-	-	(449)	-	-	-	(449)
Other adjustments	-	22	839	34	(249)	(0)	647
As at March 31, 2026	-	7,361	53,538	6,401	1,151	121	68,571
Net Block:							
As at March 31, 2026	1,126	9,477	21,873	2,134	734	169	35,513

[B] Intangible Assets:

					<u>Other Intangible Assets</u>		
					<u>Commercial Rights</u>	<u>Technical Know-how</u>	<u>Total</u>
		<u>Goodwill</u>					
Gross Block:							
As at July 29, 2025		98,796			63,981	16,303	80,284
Additions		1,509			36	4,940	4,976
Disposals		-			-	(1,984)	(1,984)
Other adjustments		-			(620)	-	(620)
As at March 31, 2026		100,305			63,397	19,259	82,656
Amortisation and Impairment:							
As at July 29, 2025		-			39,387	10,191	49,578
Amortisation for the period		-			3,053	624	3,677
Other Adjustments		-			17	1,263	1,280
As at March 31, 2026		-			42,457	12,078	54,535
Net Block:							
As at March 31, 2026		100,305			20,940	7,181	28,121

		EUR- Thousand
		As at
		March 31, 2026

Note: 2-Other Financial Assets:

[Unsecured, Considered Good]	
Security Deposits	158
Total	158

Note: 3-Current Tax Assets [Net]:

Advance payment of Tax	1,555
Total	1,555

Note: 4-Deferred Tax:

A Break up of Deferred Tax Liabilities and Assets into major components of the respective balances are as under:

	<u>As at July 29, 2025</u>	<u>Charge for the period</u>	<u>As at March 31, 2026</u>
Deferred Tax Liabilities:			
Depreciation	2,263	13	2,276
	2,263	13	2,276
Deferred Tax Assets:			
Unabsorbed depreciation	7,047	290	7,337
	7,047	290	7,337
Net Deferred Tax Liabilities [Assets]	(4,784)	(277)	(5,061)

Amplitude Surgical SAS
Notes to the Consolidated Financial Statements

		EUR- Thousand
		As at
		March 31, 2026
Note: 5-Inventories:		
[The Inventory is valued at lower of cost and net realisable value]		
Classification of Inventories:		
Raw Materials		2,410
Work-in-progress		9,888
Finished Goods		28,759
Stock-in-Trade		8,542
Total		49,599
Note: 6-Trade Receivables:		
Unsecured - Considered good		14,991
Less: Allowances for credit losses		986
Total		14,005
Note: 7-Bank balance other than cash and cash equivalents:		
Balances with Banks		3,949
Total		3,949
Note: 8-Other Current Assets:		
[Unsecured, Considered Good]		
Balances with Statutory Authorities		5,170
Advances to Suppliers		1,368
Prepaid Expenses		1,255
Others		9,282
Total		17,075
Note: 9-Equity Share Capital:		
Issued, Subscribed and Paid-up:		
Equity Shares		480
		480
Note: 10-Other Equity:		
Retained Earnings:		
Balance as at July 29, 2025		93,617
Add: Profit for the period		6,242
Less: Other adjustments		(1,067)
Total		98,792
Note: 11-Borrowings:		
	EUR- Thousand	
	Non-current portion	Current Maturities
	As at	As at
	March 31, 2026	March 31, 2026
A Term Loans from Banks:		
a Term Loans:		
i Secured	8,984	15,634
B From Others [Unsecured]	78,729	-
Total	87,712	15,634
The above amount includes:		
Secured borrowings	8,984	15,634
Unsecured borrowings	78,729	-
Amount disclosed under the head "Borrowings" [Note-13]	-	(15,634)
Net amount	87,712	-

		EUR- Thousand
		As at
		March 31, 2026
Note: 12-Provisions:		
Provision for Employee Benefits		650
Total		650
Note: 13-Borrowings:		
Current Maturities of Long Term Debt [Note-11]		15,634
Total		15,634
Note: 14-Trade Payables:		
Trade Payables		12,541
Total		12,541
Note: 15-Other Financial Liabilities:		
Payable for Capital Goods		18,588
Others		16,695
Total		35,283
Note: 16-Other Current Liabilities:		
Advances from Customers		57
Payable to Statutory Authorities		2,424
Others		7,680
Total		10,160
Note: 17-Current Tax Liabilities [Net]:		
Provision for Taxation		909
Total		909

Amplitude Surgical SAS	
Notes to the Consolidated Financial Statements	
	EUR- Thousand
	Period ended
	March 31, 2026
Note: 18-Revenue from Operations:	
Sale of Products	75,337
Total	75,337
Note: 19-Other Income:	
Other Non-operating Income	1,041
Total	1,041
Note: 20-Employee Benefits Expense:	
Salaries and wages	19,958
Total	19,958
Note: 21-Finance Cost:	
Interest expense	3,214
Net [Gain]/ Loss on foreign currency transactions and translation	(2,219)
Other finance cost	76
Total	1,071
Note: 22-Other Expenses:	
Power & fuel	1,501
Rent	98
Repairs to Buildings	408
Repairs to Plant and Machinery	432
Repairs to Others	680
Insurance	491
Rates and Taxes [excluding taxes on income]	2,276
Traveling Expenses	734
Legal and Professional Fees	1,737
Commission on sales	7,939
Freight and forwarding on sales	1,217
Other marketing expenses	1,007
Bad Debts:	
Bad debts written off	43
Impairment allowances	26
	68
Net Loss on disposal of Property, Plant and Equipment	105
Total	18,693
Note: 23-Tax Expenses:	
The major components of income tax expense are:	
A Statement of profit and loss:	
Profit or loss section:	
Current income tax:	
Current income tax charge	1,165
	1,165
Deferred tax:	
Relating to origination and reversal of temporary differences	(271)
Tax expense reported in the statement of profit and loss	894

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15/05/2026



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