Comfort Click LLC [USA]

Special Purpose Balance Sheet as at March 31, 2026

Particulars	Note No.	USD As at March 31 2026
ASSETS:		
Current Assets:		
Financial Assets:		
Cash and Cash Equivalents	1	**851**
Total Assets		**851**
EQUITY AND LIABILITIES:		
Equity:		
Equity Share Capital		**100**
Other Equity	2	**(1,707)**
Total Equity		**(1,607)**
Non-Current Liabilities:		
Financial Liabilities:		
Borrowings	3	**2,458**
Total Non-Current Liabilities		**2,458**
Total Equity and Liabilities		**851**
Notes to the Special Purpose Financial Statements	1 to 6	

For and on behalf of the Board

Sd/-

Tarun Arora

On behalf of Comfort Click Ltd. , UK

Dated : May 15, 2026

Place : Ahmedabad

Comfort Click LLC [USA]

Statement of Special Purpose Profit and Loss for the period from August 29, 2025 to March 31, 2026

Particulars	**Note No.**	**USD** Period from August 29, 2025 to March 31 , 2026
REVENUE:		
Total Revenue		-
EXPENSES:		
Finance Costs	5	175
Other Expenses	6	300
Total Expenses		475
Profit before Tax		(475)
Less: Tax Expense:		
Current Tax		-
Deferred Tax		-
Loss for the period		(475)
OTHER COMPREHENSIVE INCOME:		
Other Comprehensive Income for the period, net of tax		-
Total Comprehensive Income for the period		(475)
Notes to the Special Purpose Financial Statements	1 to 6	

For and on behalf of the Board

Sd/-

Tarun Arora
On behalf of Comfort Click Ltd. , UK
Dated : May 15, 2026
Place : Ahmedabad

Comfort Click LLC [USA]

Notes to the Special Purpose Financial Statements

Note: 1 - Basis of Preparation

These Special Purpose Standalone Financial Statements comprising of Special Purpose Standalone Balance Sheet as at March 31, 2026, the Special Purpose Standalone Statement of Profit and Loss (including Other Comprehensive Income), the and Special Purpose Standalone Statement of Cash Flow for the period then ended, and notes to the Special Purpose Standalone Financial Statements including material accounting policies and other explanatory information (together hereinafter referred to as the ('Special Purpose Financial Statements').

These Special Purpose Consolidated Financial Statements have been prepared by the Company's management solely to assist the management of Zydus Lifesciences Limited (Ultimate Holding Company) in the preparation of its consolidated financial statements for the year ended 31 March 2026. Accordingly, these Special Purpose Financial Statements may not be suitable for any other purpose.

These Special Purpose Standalone Financial Statements have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard ('Ind AS') as notified under the Companies (Indian Accounting Standard) Rules, 2015 (as amended from time to time) and other recognized accounting principles and policies generally accepted in India. However, Comparative financial information has not been furnished as the parent company(Comfort Click Ltd., UK) was acquired by Alidac UK Limited on August 29,2025. These financials does not include certain presentation and disclosures as required by Ind AS as it is not required for the specific purpose mentioned above.

	USD As at March 31 2026
Note: 2-Cash and Cash Equivalents:	
Balances with Banks in current and deposit accounts	851
Total	**851**
Note: 3-Other Equity:	
Retained Earnings:	
Balance as per last Balance Sheet	(1,232)
Add: Loss for the period	(475)
Total	**(1,707)**
Note: 4-Borrowing:	
Long term borrowing	2,458
Total	**2,458**

	USD Period from August 29, 2025 to March 31 , 2026
Note: 5-Finance Cost:	
Bank commission & charges	175
Total	**175**
Note: 6-Other Expenses:	
Legal and Professional Fees	300
Total	**300**

Signatures to Notes 1 to 6 to the Special Purpose Financial Statements

For and on behalf of the Board

Sd/-

Tarun Arora

On behalf of Comfort Click Ltd. , UK

Place : Ahmedabad

Comfort Click LLC [USA]

Special Purpose Cash Flow Statement for the period from August 29, 2025 to March 31, 2026

Particulars	USD
	Period from August 29, 2025 to March 31 , 2026
	2026
A Cash flows from operating activities:	
Loss before tax	**(475)**
Adjustments for:	
Finance costs	**(175)**
Total	**(175)**
Operating loss before working capital changes	**(650)**
Adjustments for working capital changes :	**-**
Net cash used in operating activities	**(650)**
B Cash flows from investing activities:	
Net cash from / [used in] investing activities	**-**
C Cash flows from financing activities:	
Proceeds from Long Term Borrowings	**300**
Finance costs	**175**
Net cash from financing activities	**475**
Net [Decrease] / Increase in cash and cash equivalents	**(175)**
Cash and cash equivalents at the beginning of the period	**1,026**
Cash and cash equivalents at the end of the period	**851**

Notes to the Cash Flow Statement

1 All figures in brackets are outflows.

For and on behalf of the Board

Sd/-

Tarun Arora
On behalf of Comfort Click Ltd. , UK
Place : Ahmedabad