

Comfort Click Limited [Ireland]
(Company Number: 657725)
Special Purpose Balance Sheet as at March 31, 2026

Particulars	Note No.	EUR
		As at March 31
		2026
ASSETS:		
Current Assets:		
Financial Assets:		
Cash and Cash Equivalents	2	97,974
Inventories	3	76,593
Other Financial Assets	4	12,58,901
Other Current Assets	5	30,372
Total Current Assets		14,63,840
Total Assets		14,63,840
EQUITY AND LIABILITIES:		
Equity:		
Equity Share Capital		100
Other Equity	6	14,01,305
Total Equity		14,01,405
Current Liabilities:		
Financial Liabilities:		
Trade Payables	7	62,435
Total Current Liabilities		62,435
Total Equity And Liabilities		14,63,840
Notes to the Special Purpose Financial Statements	1 to 11	
For and on behalf of the Board		
Sd/-		
Tarun Arora		
Director		
Date : May 15, 2026		
Place : Ahmedabad		

Comfort Click Limited [Ireland] (Company Number: 657725)		
Statement of Special Purpose Profit and Loss for the period from August 29, 2025 to March 31, 2026		
Particulars	Note No.	EUR Period from August 29, 2025 to March 31 , 2026
INCOME:		
Revenue from Operations	8	6,28,122
Total Income		6,28,122
EXPENSES:		
Purchase of Stock-in-Trade		1,67,674
Employee Benefits Expense	9	540
Finance Costs	10	6,504
Other Expenses	11	4,42,695
Net Gain/ (loss) on foreign currency transactions and translation		136
Total Expenses		6,17,549
Profit before Tax		10,573
Less: Tax Expense:		
Current Tax		-
Deferred Tax		-
Loss for the period		10,573
OTHER COMPREHENSIVE INCOME:		
Other Comprehensive Income for the period (net of tax)		-
Total Comprehensive Income for the period		10,573
Notes to the Special Purpose Financial Statements	1 to 11	
For and on behalf of the Board		
Sd/-		
Tarun Arora		
Director		
Date : May 15, 2026		
Place : Ahmedabad		

Comfort Click Limited [Ireland]

(Company Number: 657725)

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

Particulars	EUR
	Period from August 29, 2025 to March 31, 2026
A Cash flows from operating activities:	
Loss before tax	10,573
Adjustments for:	
Finance cost	(6,504)
Net Gain/ (loss) on foreign currency transactions and translation	136
Total	(6,368)
Operating loss before working capital changes	4,205
Adjustments for:	
[Increase] in inventories	(33,185)
Decrease in trade receivable, financial assets and other Assets	1,747
Increase in trade payables	23,368
Total	(8,070)
Net cash used in operating activities	(3,865)
B Cash flows from investing activities:	
Net cash from / [used in] investing activities	-
C Cash flows from financing activities:	
Finance cost	6,504
Net cash from financing activities	6,504
Net Increase in cash and cash equivalents	2,639
Cash and cash equivalents at the beginning of the period	95,335
Cash and cash equivalents at the end of the period	97,974

Notes to the Cash Flow Statement

1 All figures in brackets are outflows.

For and on behalf of the Board

Sd/-

Tarun Arora

Director

Date : May 15, 2026

Place : Ahmedabad

Comfort Click Limited [Ireland]
(Company Number: 657725)
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.

	EUR
	As at March 31
	2026

Note: 2-Cash and Cash Equivalents:

Balances with Banks	97,974
Total	97,974

Note: 3-Inventories:

Stock-in-Trade	76,593
Total	76,593

Note: 4-Other Current Financial Assets:

[Unsecured, Considered Good]	
Balances with Statutory Authorities	562
Loans to Subsidiaries	12,58,339
Total	12,58,901

Note: 5-Other Current Assets:

[Unsecured, Considered Good]	
Advances to Suppliers	256
Other receivables- OCA	28,148
Prepaid Expenses	1,968
Total	30,372

Note: 6-Other Equity:

Retained Earnings:	
Balance as per last Balance Sheet	13,90,732
Add: Loss for the period	10,573
Total	14,01,305

Note: 7-Trade Payables:

Payables for goods and services	62,435
Total	62,435

Comfort Click Limited [Ireland]	
Notes to the Special Purpose Financial Statements	
	EUR
	Period from August 29, 2025 to March 31, 2026
Note: 8-Revenue from operations:	
Revenue from Operations	6,28,122
Total	6,28,122
Note: 9-Employee Benefits Expense:	
Salaries, wages and bonus	540
Total	540
Note: 10-Finance Cost:	
Bank commission & charges	6,504
Total	6,504
Note: 11-Other Expenses:	
Advertisement Expenses & Sales promotion expenses	2,38,460
Commission on sales	10,966
Freight and forwarding on sales	1,73,106
Legal and Professional Fees	10,525
Rent	2,855
Miscellaneous Expenses	6,783
Total	4,42,695
Signatures to Notes 1 to 11 to the Special Purpose Financial Statements	
For and on behalf of the Board	
Sd/-	
Tarun Arora	
Director	
Date : May 15, 2026	
Place : Ahmedabad	