Comfort Click Limited [UK]
(Company Number: 05614133)
Special Purpose Balance Sheet as at March 31, 2026

Particulars	Note No.	GBP Thousands As at March 31 2026
ASSETS:		
Non-current assets:		
Property, plant and equipment	3	384
Financial assets:		
Investments	4	1
Deferred Tax Assets [Net]	19	191
Other non-current assets	5	2
Assets for tax [net]	6	416
Total Non-Current Assets		994
Current Assets:		
Inventories	7	17,933
Financial assets:		
Trade receivables	8	270
Cash and cash equivalents	9	1,118
Other current financial assets	10	1,268
Other current assets	11	2,922
Total Current Assets		23,511
Total Assets		24,505
EQUITY AND LIABILITIES:		
Equity:		
Equity share capital	12	-
Other equity	13	14,653
		14,653
Non-current liabilities:		
Financial liabilities:		
Lease liabilities	14	110
Total Non-Current Liabilities		110
Current Liabilities:		
Financial Liabilities:		
Lease Liabilities	14	143
Trade Payables	15	7,443
Other financial liabilities	16	739
Other current liabilities	17	1,283
Provisions	18	134
Total Current Liabilities		9,742
Total Liabilities:		9,852
Total Equity and Liabilities:		24,505
Material Accounting Policies	2	
Notes to the special purpose financial statements	3 to 33	

For and on behalf of the Board

Sd/-	Sd/-
Mr. Akhil Monappa	Mr. Tarun Arora
Director	Director
Date: May 16, 2026	Date: May 16, 2026
Place: Tuchamakeri	Place: Ahmedabad

Comfort Click Limited [UK]
(Company Number: 05614133)
Special Purpose Statement of Profit and Loss for the period from August 29, 2025 to March 31, 2026

Particulars	Note No.	GBP Thousands Period from August 29, 2025 to March 31, 2026
Revenue from Operations	20	97,994
Other Income	21	2
Total Income		97,996
EXPENSES:		
Purchases of stock-in-trade	22	51,708
Changes in inventories of stock-in-trade	23	(31,602)
Employee benefits expense	24	1,678
Finance costs	25	197
Depreciation and Amortisation expense	3	96
Other expenses	26	62,702
Net Gain/ (loss) on foreign currency transactions and translation		(33)
Total Expenses		84,746
Profit before Tax		13,250
Less: Tax Expense:		
Current tax		2,019
Deferred tax		(191)
Profit for the period		1,828
Profit for the year		11,422
OTHER COMPREHENSIVE INCOME [OCI]:		
Items that will not be reclassified to profit or loss:		
Re-measurement losses on post employment defined benefit plans		-
Income tax effect		-
Other Comprehensive Income for the Period [Net of tax]		-
Total Comprehensive Income for the Period [Net of Tax]		11,422
Material Accounting Policies	2	
Notes to the special purpose financial statements	3 to 33	

For and on behalf of the Board

Sd/-	Sd/-
Mr. Akhil Monappa	Mr. Tarun Arora
Director	Director
Date: May 16, 2026	Date: May 16, 2026
Place: Tuchamakeri	Place: Ahmedabad

Comfort Click Limited [UK]
(Company Number: 05614133)
Special Purpose Cash Flow Statement for the period ended March 31, 2026

Particulars		GBP Thousands Period ended March 31, 2026
A Cash flows from operating activities:		
Profit before tax		13,250
Adjustments for:		
Depreciation and amortisation expenses	96	
Interest Paid on Lease Liability	9	
Provisions for employee benefits	(8)	
Provision for sales return	42	
Expense related to Growth share Plan	1,008	
Total		1,147
Operating profit before working capital changes		14,397
Changes in working capital:		
(Increase) in inventories	(4,264)	
(Increase) in trade receivable, financial assets and other Assets	(104)	
(Decrease) in trade payable, financial liabilities and other Liabilities	(918)	
Total		(5,286)
Cash generated from operations		9,111
Direct taxes paid		(2,121)
Net Cash from operating activities (A)		6,990
B Cash flows from investing activities:		
Purchase of property, plant and equipment	(122)	
Net cash used in investing activities (B)		(122)
C Cash flows from financing activities:		
Repayment of Lease Liabilities	(115)	
Dividends paid	(7,500)	
Net Cash used in financing activities (C)		(7,615)
Net increase/ [decrease] in cash and cash equivalents (A+B+C)		(747)
Cash and cash equivalents at the beginning of the period		1,865
Cash and cash equivalents at the end of the period		1,118

Notes to the Cash Flow Statement

1 The above cash flow statement has been prepared under the "Indirect method" as set out in Ind AS-7 "Statement of Cash Flows".
2 All figures in brackets are outflows.
3 Summary of Cash and cash equivalents:

Particulars	As at March 31 2026
a Cash and cash equivalents	1,118
Total	1,118

For and on behalf of the Board

Sd/-	Sd/-
Mr. Akhil Monappa	Mr. Tarun Arora
Director	Director
Date: May 16, 2026	Date: May 16, 2026
Place: Tuchamakeri	Place: Ahmedabad

Comfort Click Limited [UK](Company Number: 05614133)
Notes to the Special Purpose Financial Statements

Note: 1 - Company Overview:

Comfort Click Limited ("Comfort Click" or "the Company") is a private company limited by shares, incorporated in England and Wales with company registration number 05614133. The registered office of the Company is Unit 8, Sevenoaks Enterprise Centre, Bat & Ball Road, Sevenoaks, Kent, England, TN14 5LJ. The Company is a Pan-European digital consumer health platform focusing on the Vitamins, Minerals and Supplements ("VMS") space. The core brands of the company are WeightWorld, maxmedix and Animigo. During the period the company was acquired by Alidac UK Limited on August 29, 2025.

Note: 2 - Material Accounting Policies :

A The following note provides list of the material accounting policies adopted in the preparation of these special purpose financial statements. These policies have been consistently applied to all the period presented unless otherwise stated.

1 Basis of preparation:

A 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 Standalone 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 company 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.

B The financial statements have been prepared on historical cost basis, except for the following assets and liabilities which have been measured at fair value at the end of the reporting periods:

i Certain financial assets and liabilities measured at fair value [refer accounting policy regarding financial instruments]

ii Defined benefit plans

C The standalone special purpose financial statements are presented in Pounds Sterling (£), being the functional currency of Comfort Click Limited. All values are rounded to the nearest Pound, except where otherwise indicated.

D The financial statements are approved for issue by the Company’s Board of Directors on May 16, 2026.

E The current financial period of the Company is from date of acquistion by Alidac Ltd i.e. August 29, 2025 to March 31, 2026, hence comparative figures are not applicable.

2 Use of key Estimates and Judgements:

The preparation of the special purpose financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of income and expenses during the period. Application of accounting policies that require critical accounting estimates involving complex and subjective judgments are provided below. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the special purpose standalone financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the special purpose financial statements.

Critical accounting judgments and estimates:

A Property, Plant and Equipment:

Property, Plant and Equipment represent a significant proportion of the asset base of the company. The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. Management reviews the residual values, useful lives and methods of depreciation of Property, Plant and Equipment at each reporting period end and any revision to these is recognised prospectively in current and future periods. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology.

B Taxes on Income

Significant judgements involved in determining the provision for income taxes across the jurisdictions in which the company operates.

C Employee Benefits:

Actuarial valuation involves key assumptions of life expectancy, discounting rate, salary increase, etc. which significantly affect the working of the present value of future liabilities on account of employee benefits by way of defined benefit plans.

D Provision for Sales Returns Claims

Management assesses, on the basis of past trends and historical experience, the level of likely product returns arising from stock with a finite shelf life held by customers, and recognises a corresponding provision in the financial statements.

3 Foreign Currency Transactions:

The special purpose financial statements are presented in Pounds Sterling (£), which is the functional currency of the Company

A The transactions in foreign currencies are translated into functional currency by the company at their respective functional currency rate of exchange prevailing on the dates of transactions.

B Foreign Exchange gains and losses resulting from settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at the period end exchange rates are recognised in the Statement of Profit and Loss.

C Investments in foreign companies are recorded in functional currency at the rates of exchange prevailing at the time when the investments were made.

4 Revenue Recognition:

A The following is the accounting policy related to revenue recognition under Ind AS 115.

a Sale of Goods:

Revenue from the sale of goods is recognized as revenue on the basis of customer contracts and the performance obligations contained therein. Revenue is recognised at a point in time when the control of goods or services is transferred to a customer. Control lies with the customer if the customer can independently determine the use of and consume the benefit derived from a product or service. Revenues from product deliveries are recognised at a point in time based on an overall assessment of the existence of a right to payment, the allocation of ownership rights. The goods are often sold with volume discounts/ pricing incentives/ chargebacks/ rebates and customers have a right to return damaged or expired products. Revenue from sales is based on the price in the sales contracts/ MRP, net of discounts, chargebacks and other similar allowances. When a performance obligation is satisfied, Revenue is recognised with the amount of the transaction price [excluding estimates of variable consideration] that is allocated to that performance obligation. These are calculated on the basis of historical experience and the specific terms in the individual contracts. Historical experience, specific contractual terms and future expectations of sales returns are used to estimate and provide for damage or expiry claims. No element of financing is deemed present as the sales are made with the normal credit terms as per prevalent trade practice and credit policy followed by the company.

b Other Income:

Other income is recognised when no significant uncertainty as to its determination or realisation exists.

5 Taxes on Income:

Tax expenses comprise of current and deferred tax.

A Current Tax:

a Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

b Current tax items are recognised in correlation to the underlying transaction either in profit or loss, Other Comprehensive Income (OCI) or directly in equity.

B Deferred Tax:

a Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

b Deferred tax liabilities are recognised for all taxable temporary differences.

c Deferred tax assets are recognised for all deductible temporary differences including the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, the carry forward of unused tax credits and unused tax losses can be utilized.

d The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available. Unrecognised deferred tax assets are re-assessed at each reporting date.

e Deferred tax assets and liabilities are measured at the tax rates that have been enacted or substantively enacted at the reporting date and are expected to apply when the asset is realised or the liability is settled.

f Deferred tax items are recognised in correlation to the underlying transaction either in profit or loss, OCI or directly in equity.

g Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities.

6 Property, Plant and Equipment:

A All items of Property, Plant and Equipment are stated at historical cost of acquisition/construction less accumulated depreciation and impairment loss. Historical cost [Net of Input tax credit received/ receivable] includes related expenditure and pre-operative & project expenses for the period up to completion of construction/ assets are ready for its intended use, if the recognition criteria are met and the present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance costs charged to the statement of profit and loss during the reporting period in which they are incurred, unless they meet the recognition criteria for capitalisation under Property, Plant and Equipment.

B Where components of an asset are significant in value in relation to the total value of the asset as a whole, and they have substantially different economic lives as compared to principal item of the asset, they are recognised separately as independent items and are depreciated over their estimated economic useful lives.

C Depreciation on tangible assets is provided on "straight line method" based on the useful lives as prescribed under Schedule II of the Companies Act, 2013 which may be different for foreign entities. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used. However, management reviews the residual values, useful lives and methods of depreciation of Property, Plant and Equipment at each reporting period end and any revision to these is recognised prospectively in current and future periods.

The estimated useful lives are as follows:

Asset Class	No. of years
Leasehold Land and Building	Over the period of lease
Plant and Equipment	3 Years
Vehicles	5 Years

D Depreciation on impaired assets is calculated on its reduced value, if any, on a systematic basis over its remaining useful life.

E Depreciation on additions/ disposals of the Property, Plant and Equipment during the period is provided on pro-rata basis according to the period during which assets are used.

F An item of Property, Plant and Equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset [calculated as the difference between the net disposal proceeds and the carrying amount of the asset] is included in the statement of profit and loss when the asset is derecognised.

7 Impairment of Non Financial Assets:

The Property, Plant and Equipment and intangible assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, the assets are companyed at the lowest levels for which there are separately identifiable cash flows which are largely independent of the cash inflows from other assets or companys of assets [cash generating units]. Non-financial assets other than goodwill that suffered an impairment loss are reviewed for possible reversal of impairment at the end of each reporting period. An impairment loss is charged to the Statement of Profit and Loss in the period in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

8 Inventories:

Inventories are valued at the lower of cost and net realisable value.

A Stock-in-Trade (Goods for Resale) is valued at the lower of cost and net realisable value.

B Cost of Stock-in-Trade is determined on the First-In, First-Out (FIFO) basis during the period.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. Write down of inventories to net realisable value is recognised as an expenses and included in "Changes in Inventories of Stock-in-Trade" in the relevant note in the Statement of Profit and Loss.

9 Cash and Cash Equivalents:

Cash and Cash equivalents for the purpose of Cash Flow Statement comprise cash, bank balances and demand deposits with banks.

10 Provisions, Contingent Liabilities and Contingent Assets:

A Provisions are recognised when the company has a present obligation as a result of past events and it is probable that the outflow of resources will be required to settle the obligation and in respect of which reliable estimates can be made. A disclosure for contingent liability is made when there is a possible obligation, that may, but probably will not require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision/ disclosure is made. Provisions and contingencies are reviewed at each balance sheet date and adjusted to reflect the correct management estimates. Contingent assets are not recognised but are disclosed separately in financial statements.

B If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability.

11 Employee Benefits:

A Short term obligations:

Liabilities for wages and salaries, including leave encashment that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

B Long term employee benefits obligations:

Leave Wages and Sick Leave:

The liabilities for earned leave and sick leave are not expected to be settled wholly within 12 months period after the end of the period in which the employees render the related service. They are therefore, measured at the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method, as determined by actuarial valuation, performed by an independent actuary. The benefits are discounted using the market yields at the end of reporting period that have the terms approximating to the terms of the related obligation. Gains and losses through re-measurements are recognised in statement of profit and loss.

12 Dividends :

Final dividends on shares are recorded as a liability on the date of approval by the shareholders, and interim dividends are recorded as a liability on the date of declaration by the Company's Board of Directors.

13 Financial Instruments:

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

A Financial assets:

a Initial recognition and measurement:

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Trade receivables that do not contain a significant financing component are measured at transaction price.

b Subsequent measurement:

For purposes of subsequent measurement, financial assets are classified into four categories as follows:

i Debt instruments at amortised cost:

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

- The asset is held with an objective of collecting contractual cash flows
- Contractual terms of the asset give rise on specified dates to cash flows that are "solely payments of principal and interest" [SPPI] on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate [EIR] method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of profit and loss.

ii Debt instruments at fair value through other comprehensive income [FVTOCI]:

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- The asset is held with objectives of both collecting contractual cash flows and selling the financial assets
- The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the OCI. However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to Statement of Profit and Loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

iii Debt instruments and derivatives at fair value through profit or loss [FVTPL]:

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. Instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

iv Equity instruments:

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company may make an irrevocable election to present subsequent changes in the fair value in other comprehensive income . The company has made such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.

If the company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to Statement of Profit and Loss, even on sale of investment.

However, the company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

c Derecognition:

A financial asset [or, where applicable, a part of a financial asset] is primarily derecognised [i.e. removed from the company's balance sheet] when:

i The rights to receive cash flows from the asset have expired, or

ii The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either [a] the company has transferred substantially all the risks and rewards of the asset, or [b] the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the company continues to recognise the transferred asset to the extent of the company's continuing involvement. In that case, the company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the company has retained. When the company has transferred the risk and rewards of ownership of the financial asset, the same is derecognised.

d Impairment of financial assets:

In accordance with Ind AS 109, the company applies expected credit loss [ECL] model for measurement and recognition of impairment loss on trade receivables or any contractual right to receive cash or another financial asset.

The company follows 'simplified approach' for recognition of impairment loss allowance for trade receivables or any contractual right to receive cash or another financial asset. The application of simplified approach does not require the company to track changes in credit risk. Rather, it requires the company to recognise the impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL. Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date. ECL is the difference between all contractual cash flows that are due to the company in accordance with the contract and all the cash flows that the entity expects to receive [i.e., all cash shortfalls], discounted at the original EIR.

ECL impairment loss allowance [or reversal] is recognized as expense/ income in the Statement of profit and loss. The balance sheet presentation for various financial instruments is described below:

Financial assets measured as at amortised cost and contractual revenue receivables: ECL is presented as an allowance , i.e., as an integral part of the measurement of those assets in the balance sheet, which reduces the net carrying amount. Until the asset meets write-off criteria, the company does not reduce impairment allowance from the gross carrying amount.

For assessing increase in credit risk and impairment loss, the company combines financial instruments on the basis of shared credit risk characteristics.

B Financial liabilities:

a Initial recognition and measurement:

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

b Subsequent measurement:

Subsequently all financial liabilities are measured at amortised cost, using EIR method. Gains and losses are recognised in Statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of profit and loss.

c Derecognition:

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

d Embedded derivatives:

An embedded derivative is a component of a hybrid [combined] instrument that also includes a non-derivative host contract – with the effect that some of the cash flows of the combined instrument vary in a way similar to a standalone derivative. Derivatives embedded in all other host contracts are accounted for as separate derivatives and recorded at fair value if their economic characteristics and risks are not closely related to those of the host contracts and the host contracts are not held for trading or designated at fair value though profit or loss. These embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss, unless designated as effective hedging instruments.

C Reclassification of financial assets:

The company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The company's senior management determines change in the business model as a result of external or internal changes which are significant to the company's operations. Such changes are evident to external parties. A change in the business model occurs when the company either begins or ceases to perform an activity that is significant to its operations. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model as per Ind AS 109.

D Offsetting of financial instruments:

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

14 Fair Value Measurement:

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

a In the principal market for the asset or liability, or

b In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

a Level 1 — Quoted [unadjusted] market prices in active markets for identical assets or liabilities

b Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

c Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation [based on the lowest level input that is significant to the fair value measurement as a whole] at the end of each reporting period.

15 Leases:

As a lessee:

For any new contracts entered into, the company considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset [the underlying asset] for a period of time in exchange for consideration'.

Measurement and recognition of leases as a lessee:

At lease commencement date, the company recognises a right-of-use asset and a lease liability on the balance sheet. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The company depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The company also assesses the right-of-use asset for impairment when such indicators exist.

At the commencement date, the company measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the company's incremental borrowing rate.

Subsequent to initial measurement, the liability is reduced for payments made and increased for interest. It is remeasured to reflect any reassessment, modification, or change in in-substance fixed payments. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset (or in the Statement of Profit and Loss if the right-of-use asset is already reduced to zero).

The company has elected to account for short-term leases and leases of low-value assets using the practical expedients. Lease payments in relation to these are recognised as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term.

Right-of-use assets are presented within Property, Plant and Equipment under the 'Buildings' line item. Lease liabilities are presented separately within financial liabilities.

B Recent Accounting Pronouncements:

The Ministry of Corporate Affairs [MCA] notifies new standards or amendments to existing standards under the Companies [Indian Accounting Standards] Rules from time to time. MCA has notified amendments to Ind AS 1 – Presentation of Financial Statements [classification of liabilities as Current or Non-current, including liabilities with covenants], Ind AS 12 – Income Taxes [International Tax Reform – Pillar Two Model Rules], Ind AS 21 – The Effects of Changes in Foreign Exchange Rates [Lack of Exchangeability] and Ind AS 7 – Statement of Cash Flows and Ind AS 107 – Financial Instruments: Disclosures [Supplier Finance Arrangements], effective from April 1, 2025. The company has reviewed these amendments and based on its evaluation, has determined that they do not have any material impact on the special purpose standalone financial statements. In accordance with the amendments to Ind AS 12 [International Tax Reform – Pillar Two Model Rules], the company has applied the mandatory temporary relief from recognition of deferred tax, as required under the standard.

New standards or amendments not yet adopted:

Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants – Amendments to Ind AS 1. The amendments clarify that lender waivers obtained after the reporting date cannot be considered for the purpose of classifying liabilities as current or non current and require retrospective application in accordance with Ind AS 8. These amendments are effective for reporting periods beginning on or after April 1, 2026. The company does not expect any material impact on its financial statements.

Comfort Click Limited [UK]
Notes to the Special Purpose Financial Statements

Note: 3-Property, plant & equipment:

GBP Thousands

	Buildings [*]	Plant and Equipment	Furniture and Fixtures	Vehicles	Total
Gross Block:					
As at August 29, 2025	561	0	0	-	**561**
Additions	-	-	-	122	**122**
Disposals	-	-	-	-	**-**
As at March 31, 2026	561	0	0	122	**683**
Depreciation and amortization Expenses:					
As at August 29, 2025	203	-	-	-	**203**
Depreciation	84	-	-	12	**96**
Disposals	-	-	-	-	**-**
As at March 31, 2026	286	-	-	12	**299**
Net Block:					
As at August 29, 2025	358	0	0	-	**358**
As at March 31, 2026	275	0	0	109	**384**

Notes:

[*] Includes ROU assets (Refer note 14)

Comfort Click Limited [UK](Company Number: 05614133)

Notes to the Special Purpose Financial Statements

Note: 4-Investments:	**GBP Thousands**
	As at March 31 2026
[Unsecured considered good unless otherwise stated]	
Investment in subsidiaries	1
Total	**1**

Note: 5-Other non-current assets:	**GBP Thousands**
	As at March 31 2026
[Unsecured considered good unless otherwise stated]	
Prepaid expenses	2
Total	**2**

Note: 6-Assets for tax [net]:	**GBP Thousands**
	As at March 31 2026
Advance payment of tax	416
[Net of provision for taxation]	
Total	**416**

Note: 7-Inventories:	**GBP Thousands**
	As at March 31 2026
[The inventory is valued at lower of cost and net realisable value]	
Classification of inventories:	
Stock-in-trade	17,933
Total	**17,933**

Note: 8-Trade receivables:	**GBP Thousands**
	As at March 31 2026
Unsecured - Considered good	270
Total	**270**

Ageing of Trade receivables :

As at March 31, 2026

Particulars	**Not Due**	**Outstanding for following periods from due date of payment**					**Total**
		Less than 6 Months	**6 Months to 1 year**	**1 to 2 years**	**2 to 3 years**	**More than 3 years**	
Undisputed – considered good	-	269	1	-		-	270
Trade Receivables	-	269	1	-	-	-	270

Comfort Click Limited [UK](Company Number: 05614133)
Notes to the Special Purpose Financial Statements

Note: 9-Cash and cash equivalents:	GBP Thousands
	As at March 31 2026
A **Cash and cash equivalents:**	
Balances with banks	1,118
Total	1,118

Note: 10-Other current financial assets:	GBP Thousands
	As at March 31 2026
[Unsecured, Considered Good unless otherwise stated]	
Balances with Statutory Authorities	1,268
Total	1,268

Note: 11-Other current assets:	GBP Thousands
	As at March 31 2026
[Unsecured, Considered Good unless otherwise stated]	
Advances to Suppliers	162
Security Deposits	13
Other receivables	2,495
Prepaid Expenses	252
Total	2,922

Note: 12-Equity share capital:		GBP Thousands
		As at March 31 2026
Authorised: Under the Companies Act 2006 (CA 2006), the concept of 'authorised share capital' was abolished for UK companies. Accordingly, Comfort Click Limited does not have a prescribed limit on the number or value of shares it may issue. The Company may allot shares up to any amount as resolved by its directors, subject to the provisions of the AOA.		-
Issued, subscribed and paid-up [*] :	**Nos.**	
A Ordinary shares of £0.0000001 each [Total GBP 90.00]	90,00,00,000	-
B Ordinary shares of £0.0000001 each [Total GBP 45.00]	45,00,00,000	-
C Ordinary shares of £0.000000001 each [Total GBP 0.14]	14,28,57,143	-
D Ordinary shares of £0.000000001 each [Total GBP 0.13]	13,33,33,334	-
B1 Ordinary Shares of £0.0000002857143 each [Total GBP 0.06]	2,00,000	-
B2 Ordinary Shares of £0.0000006666667 each [Total GBP 0.07]	1,00,000	-
		-

A Class A Ordinary Shares carry full voting rights and are entitled to dividends and capital distribution including on winding up. Class B Ordinary Shares carry no voting rights but are entitled to dividends and rank ahead of other classes for capital distribution on a Sale or Winding Up. Class C and Class D Ordinary Shares carry no voting rights and no dividend rights; they carry redemption rights exercisable by the Company. Class B1 and Class B2 Ordinary Shares carry no voting rights and no dividend rights.

B Details of shareholders holding more than 5% of total equity shares of the company

Alidac UK Limited	
Class A ordinary shares	90,00,00,000
Class B ordinary shares	45,00,00,000
Class C ordinary shares	14,28,57,143
Class D ordinary shares	13,33,33,334
Total number of shares	1,62,61,90,477
% of shareholding	100%
Mr. Huzefa Motorwala	
Class B1 ordinary shares	2,00,000
% of shareholding	100%
Mr. Nehalkumar Patel	
Class B2 ordinary shares	1,00,000
% of shareholding	100%

C Number of shares held by holding company

Alidac UK Limited	1,62,61,90,477

Note: 13-Other equity:	GBP-Thousand
	As at March 31 2026
Security premium:	
Security premium represent the excess of the issue price of shares over their face value in accordance with the provisions of the Act	
Balance as on August 29, 2025	2,541
Add: on account of issuance of share capital	-
Balance as at March 31, 2026	2,541
Retained earnings:	
Retained earnings represent the amount of accumulated earnings of the company.	
Balance as on August 29, 2025	7,182
Add: Profit for the period	11,422
	18,604
Less Dividends	(7,500)
	11,104

Note: 13-Other Equity - Continued	**GBP-Thousand**
	As at March 31 2026
Capital contribution from Parent(*)	
Balance as on August 29, 2025	-
Add: Addition during the Period	1,008
Less: Redemption during the Period	-
	1,008
Total	14,653
* The amount of contribution receivable from the parent "Alidac UK Limited" for the Growth share plan[Refer Note 24]	

Note: 14-Leases	**GBP-Thousand**
	As at March 31 2026
A Relating to statement of financial position:	-
Under Ind AS 116, the company recognises right to use assets and lease liabilities for most leases.	-
Right of use assets are part of financial statement caption "Property plant and equipment'. Depreciation is similar to measurement of owned assets. Interest is part of financial statement caption "Finance cost".	
Right of use assets	
Balance as at August 29, 2025 [net]	358
Additions during the period	-
Depreciation charge for the period	(84)
Balance as at March 31, 2026 [net]	275
B Movement in lease liabilities:	
Lease liabilities	
Balance as at August 29, 2025	359
Recognition of right-of-use liability during the period	-
Interest on Lease	9
Payment towards lease liabilities	(115)
Balance as at March 31, 2026 [net]	253
of which:	
Non-Current portions	110
Current portions	143
C Maturity analysis of lease liabilities:	
The lease liabilities are secured by the related underlying assets. The undiscounted maturity analysis of lease liabilities is as follows:	
Within 1 years	143
1-5 years	110
Total	253

Note: 15-Trade payables:	**GBP-Thousand**
	As at March 31 2026
Trade payables for goods and services	7,443
Total	7,443

Comfort Click Limited [UK](Company Number: 05614133)
Notes to the Special Purpose Financial Statements

Note: 15-Trade payables: continued

Ageing of Trade payables :
As at March 31, 2026

Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	
Undisputed micro and small enterprises [MSME]	-		-	-	-	-
Undisputed others	2,185	4,160	1,098	-	-	7,443
Disputed MSME	-	-	-	-	-	-
Disputed others	-	-	-	-	-	-
Total	2,185	4,160	1,098	-	-	7,443

Note: 16-Other financial liabilities: GBP-Thousand

	As at March 31 2026
Payable to employees	94
Other Liabilities	645
Total	739

Note: 17-Other current liabilities: GBP-Thousand

	As at March 31 2026
Payable to statutory authorities	1,089
Defered revenue	194
Total	1,283

Note: 18-Provisions: GBP-Thousand

	As at March 31 2026
Provision for retirement benefits	22
Provision for return of goods [*]	112
Total	134

[*] Provision for claims for product expiry and return of goods:

a Provision for return of goods in respect of products sold during the period is made based on the management's estimates considering the estimated refunds.

b The movement in such provision is stated as under:

i Carrying amount at the beginning of the period	70
ii Additional provision (net of utilisation) made during the year	42
iii Carrying amount at the end of the period	112

Note: 19-Deferred tax: GBP-Thousand

A Break up of Deferred tax liabilities and assets into major components of the respective balances are as under:

	As at August 29, 2025	Charge for the Current period	As at March 31, 2026
Deferred tax liabilities:			
Depreciation	-	-	-
	-	-	-
Deferred tax assets:			
Employee benefits	-	-	-
Depreciation	-	-	-
Carried forward losses	-	191	191
	-	191	191
Net deferred tax (assets)/liabilities	-	(191)	(191)

B The Net deferred tax credit of GBP 191 thousand for the period has been credited in the statement of profit and Loss.

C The company offsets tax assets and liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.

Comfort Click Limited [UK](Company Number: 05614133)
Notes to the Special Purpose Financial Statements

Note: 20-Revenue from operations:	GBP Thousands
	Period from August 29, 2025 to March 31, 2026
Sale of products	97,994
Total	97,994

Note: 21-Other income:	GBP Thousands
	Period from August 29, 2025 to March 31, 2026
Miscellaneous Income	2
Total	2

Note: 22-Purchases of stock-in-trade:	GBP Thousands
	Period from August 29, 2025 to March 31, 2026
Purchase of Stock-in-Trade	51,708
Total	51,708

Note: 23-Changes in inventories:	GBP Thousands
	Period from August 29, 2025 to March 31, 2026
Stock at beginning of the period:	
Stock-in-trade	(13,669)
	(13,669)
Less: Stock at end of the period:	
Stock-in-trade	17,933
	17,933
Total	(31,602)

Note: 24-Employee benefits expense:	GBP Thousands
	Period from August 29, 2025 to March 31, 2026
Salaries, wages and bonus	577
Expense related to Growth share Plan	1,008
Company's contribution to provident & other funds	88
Staff welfare expenses	5
Total	1,678

Note: 25-Finance cost:	GBP Thousands
	Period from August 29, 2025 to March 31, 2026
Other finance cost	188
Interest on leases	9
Total	197

Note: 26-Other expenses:	GBP Thousands
	Period from August 29, 2025 to March 31, 2026
Advertisement Expenses & Sales promotion expenses	23,301
Commission on sales	12,709
Freight and forwarding on sales	22,856
Legal and Professional Fees	3,111
Repairs Others	315
Distributor and retailer network	35
Other marketing expenses	52
Insurance	74
Traveling Expenses	25
Rent	1
Rates and Taxes	70
Miscellaneous Expenses	153
	62,702

Comfort Click Limited [UK]
Notes to the Special Purpose Financial Statements

Note: 27-Related party transactions:

A Name of the Related Parties and Nature of the Related Party Relationship [w.e.f. August 29, 2025]:

a Ultimate Holding Company: Zydus Lifesciences Limited
b Intermediate Holding Company: Zydus Wellness Limited
c Holding Company: Alidac UK Limited
d Subsidiary company: Comfort Click Limited [Ireland]
Comfort Click LLC [USA]
Comfort Click Softech Private Ltd.

e Directors:

Mr Tarun Arora	Director
Mr. Akhil A. Monappa	Director

f Key Managerial Personnel:

Mr Nehal Patel	Executive Officer [Chief Executive Officer]
Mr. Huzefa Motorwala	Executive Officer [Chief Operating Officer]

B Transactions with Related Parties:
The following transactions were carried out with the related parties in the ordinary course of business and at arm's length terms:

a Details relating to parties referred to in Note 31-A [c] and [d].	**Value of the Transactions [GBP Thousands]**
Nature of Transactions	**Period from August 29, 2025 to March 31, 2026**
Sales:	
Sale of goods	
Comfort Click Ireland Ltd	**171**
Purchases :	
Services	
Comfort Click Softtech Pvt.ltd	**2,252**
Reimbursement of Expenses	
Alidac UK Ltd	**1**
Comfort Click Ireland Ltd	**645**
Outstanding payable	
Comfort Click Ireland Ltd	**1,098**
Comfort Click Softtech Pvt.ltd	**242**
Outstanding Receivable	
Alidac UK Ltd	**1**
Dividend Paid	
Alidac UK Ltd	**7,500**

b Details relating to persons referred to in Note 31-A [f] above:	**Value of the Transactions [GBP Thousands]**
Nature of Transactions	**Period from August 29, 2025 to March 31, 2026**
(i) Salaries and other employee benefits to Executive Officers,	**332**

There are not transactions with parties referred to in Note 31-A [a], [b] and [e]

Note: 28-Financial Instruments:

A Fair values hierarchy:

Financial assets and financial liabilities measured at fair value in the statement of financial position are grouped into three Levels of a fair value hierarchy. The three Levels are defined based on the observability of significant inputs to the measurement, as follows:

Level 1: Quoted prices [unadjusted] in active markets for financial instruments.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data rely as little as possible on entity specific estimates.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

B Financial assets and liabilities measured at fair value - recurring fair value measurements:

There are no financials assets or liabilities measured at fair value.

C Fair value of instruments measured at amortised cost:

Financial assets and liabilities measured at amortised cost for which fair values are disclosed.

Financial Assets: The carrying amounts of trade receivables, loans, investments and other financial assets, cash and cash equivalents and investment in compulsorily convertible debentures are considered to be the approximately equal to the fair values.

Financial Liabilities: The carrying amounts of loans, other financial liabilities and trade payables are considered to be approximately equal to the fair values.

Note: 29-Financial risk management:

A Financial instruments by category:

	GBP Thousands			
	As at March 31, 2026			
	FVTPL	FVOCI	Amortised Cost	Total
Financial assets:				
Trade receivables	-	-	270	**270**
Cash and Cash Equivalents	-	-	1,118	**1,118**
Other Financial Assets	-	-	1,268	**1,268**
	-	-	-	**-**
Total	**-**	**-**	**2,656**	**2,656**

Note: 30-Financial risk management:- continued

	GBP Thousands			
	As at March 31, 2026			
	FVTPL	FVOCI	Amortised Cost	Total
Financial liabilities:				
Borrowings	-	-	-	-
Trade payables	-	-	7,443	7,443
Lease Liabilities	-	-	253	253
Other Financial Liabilities	-	-	739	739
Total	-	-	8,435	8,435

B Risk management:

The company's activities expose it to market risk, liquidity risk and credit risk. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

'The company's risk management is managed in close co-ordination with the board of directors and focuses on actively securing the company's short, medium and long-term cash flows by minimizing the exposure to volatile financial markets. Long-term financial investments are managed to generate lasting returns.

'The company does not actively engage in the trading of financial assets for speculative purposes nor does it write options. The most significant financial risks to which the company is exposed are described below:

a Credit risk:

Credit risk arises from the possibility that counter party may not be able to settle their obligations as agreed. The company is exposed to credit risk from trade receivables, bank deposits and other financial assets. The company periodically assesses the financial reliability of the counter party taking into account the financial condition, current economic trends, analysis of historical bad debts and ageing of accounts receivable. Individual customer limits are set accordingly.

i Investments at Amortised Cost: The company limits its exposure to credit risk by generally investing in liquid securities and only with counterparties that have a good credit rating. The company does not expect any significant losses from non-performance by these counterparties, and does not have any significant concentration of exposures.

ii Bank deposits : The company maintains its Cash and cash equivalents and Bank deposits with reputed and highly rated banks Hence, there is no significant credit risk on such deposits.

iii Security Deposits and Other Financial Assets: Security deposits are placed with reputed counterparties in the normal course of business. Other financial assets primarily comprise of Receviable from reputed Merchant and Marketplace. The credit risk in respect of these balances is considered to be insignificant.

iv Trade Receivable: The company trades with recognized and credit worthy third parties. It is the company's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an on-going basis with the result that the company's exposure to bad debts is not significant.'There are no significant credit risks with related parties of the company.

Financial assets for which loss allowances is measured using the expected credit loss:

	GBP Thousands
	As at March 31
	2026
Trade Receivables:	
Less than 180 days	269
180 days to 365 days	1
Total	270

b Liquidity risk:

a Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due. Due to the nature of the business, the company maintains flexibility in funding by maintaining availability under committed facilities.

b Management monitors rolling forecasts of the company's liquidity position and cash and cash equivalents on the basis of expected cash flows. The company takes into account the liquidity of the market in which its operates. In addition, the company's liquidity management policy involves projecting cash flows in major currencies and considering the level of liquid assets necessary to meet these, monitoring balance sheet liquidity ratios against internal and external regulatory requirements and maintaining debt financing plans.

Maturities of financial liabilities:

The tables below analyse the company's financial liabilities into relevant maturity companyings based on their contractual maturities for all non-derivative financial liabilities. The amounts disclosed in the table are the contractual cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

	GBP Thousands				
	< 1 year	1-2 year	2-3 year	> 3 years	Total
	As at March 31, 2026				
Non-derivative Financial Liabilities:					
Lease Liabilities	143	110	-	-	253
Trade Payables	2,185	4,160	1,098	-	7,443
Other Financial Liabilities	739	-	-	-	739
Total	3,067	4,270	1,098	-	8,435

Note: 31-Financial risk management:- continued

c Interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The company does not have any outstanding borrowings as at March 31, 2026. The company's lease liabilities are recognised at amortised cost using the implicit/incremental borrowing rate determined at the lease commencement date, and are not subject to fluctuations in market interest rates. Accordingly, thecompanyy is not exposed to any material interest rate risk.

d Price risk:

Exposure:

The company's exposure to price risk arises from its investments in mutual funds, which are classified as FVTPL. The investments are predominantly in liquid and overnight schemes, which carry low price volatility. A reasonably possible change in the Net Asset Value (NAV) by +/- 1% would result in the following impact on profit before tax:

Note: 32-Capital management:

The company' s capital management objectives are:

a to ensure the company's ability to continue as a going concern
b to provide an adequate return to shareholders
c maintain an optimal capital structure to reduce the cost of capital.

Management assesses the company's capital requirements in order to maintain an efficient overall financing structure while avoiding excessive leverage. This takes into account the subordination levels of the company's various classes of debt. The company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets.

The components of capital as at the reporting date are as follows:

	GBP-Thousand
	As at March 31 2026
Gross debts	-
Total equity	14,653
Gross debt to equity ratio [No. of times]	**NA**

Note: 33: Contingent liabilities and commitments [to the extent not provided for]:

The company doesn't have any Continigent Liablity and open capital commitment as at March 31, 2026, hence No disclosure is applicable.

Signatures to Material Accounting Policies and Notes 1 to 33 to the Special Purpose Financial Statements

For and on behalf of the Board

Sd/-	Sd/-
Mr. Akhil Monappa	Mr. Tarun Arora
Director	Director
Date: May 16, 2026	Date: May 16, 2026
Place: Tuchamakeri	Place: Ahmedabad