

Liqmeds Lifecare Limited
Balance Sheet as at March 31, 2026

Particulars	Note No.	GBP-Thousand	
		As at March 31	
		2026	2025
ASSETS:			
Non-Current Assets:			
Financial Assets:			
Investments	1	0	0
		0	0
Current Assets:			
Financial Assets:			
Trade Receivables	2	1,110	430
Cash and Cash Equivalents	3	18	6
Other Current Assets	4	287	1,054
		1,414	1,490
Total		1,414	1,490
EQUITY AND LIABILITIES:			
Equity:			
Equity Share Capital	5	0	0
Other Equity	6	1,243	1,317
		1,243	1,317
Current Liabilities:			
Financial Liabilities:			
Trade Payables	7	172	174
		172	174
Total		1,414	1,490

For and on behalf of the Board

Sd/-

Director

Dated : May 15, 2026

Liqmeds Lifecare Limited Statement of Profit and Loss for the year ended March 31, 2026			
Particulars	Note No.	GBP-Thousand	
		Year ended March 31	
		2026	2025
Revenue from Operations	8	-	1,248
Other Income	9	-	1
Total Income		-	1,249
EXPENSES:			
Finance Costs	10	0	-
Other Expenses	11	73	15
Net Loss [Gain] on foreign currency transactions		1	0
Total Expenses		74	15
(Loss)/Profit before Tax		(74)	1,234
Less: Tax Expense:			
Current Tax		-	8
Deferred Tax		-	-
		-	8
(Loss)/Profit for the year		(74)	1,226
For and on behalf of the Board Sd/- Director Dated : May 15, 2026			

Liqmeds Lifecare Limited Notes to the Financial Statements		
	GBP-Thousand	
	As at March 31	
	2026	2025
Note: 1-Investments [Non-Current]:		
Investments in Subsidiaries and Joint Ventures:		
Investments in Equity Instruments [GBP: 50 {as at March 31, 2025: GBP 50}]	0	0
Total	0	0
Note: 2-Trade receivables:		
Trade debtors	1,110	430
Total	1,110	430
Note: 3-Cash and Bank Balances:		
Cash and Cash Equivalents:		
Cash on Hand [GBP: 100 {as at March 31, 2025: GBP 100}]	0	0
Balances with Banks	18	6
Total	18	6
Note: 4-Other Current Assets:		
Balances with Statutory Authorities [GBP: 133 {as at March 31, 2025: GBP 133}]	0	0
Advances to Suppliers	287	1,054
Total	287	1,054
Note: 5-Equity Share Capital:		
Issued, Subscribed and Paid-up:		
Equity Shares [GBP: 100 {as at March 31, 2026: GBP 100}]	0	0
	0	0
Note: 6-Other Equity:		
Retained Earnings:		
Balance as per last Balance Sheet	1,317	90
[Less]/Add: [Loss]/ Profit for the year	(74)	1,226
Total	1,243	1,317
Note: 7-Trade Payables:		
Micro, Small and Medium Enterprises	-	-
Others	172	174
Total	172	174

	GBP-Thousand	
	Year ended March 31	
	2026	2025
Note: -8-Revenue from Operations:		
Sale of Products	-	1,248
Total	-	1,248
Note: 9-Other Income:		
Other Non-operating Income	-	1
Total	-	1
Note: 10-Finance Cost:		
Bank commission & charges [GBP: 132/-]	0	-
Total	0	-
Note: 11-Other Expenses:		
Legal and Professional Fees	73	15
Total	73	15