

| <p style="text-align: center;"><b>Liqmeds Limited</b><br/> <b>Balance Sheet as at March 31, 2026</b></p>                                                   |          |                |         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------|---------|
| Particulars                                                                                                                                                | Note No. | GBP-Thousand   |         |
|                                                                                                                                                            |          | As at March 31 |         |
|                                                                                                                                                            |          | 2026           | 2025    |
| <b>ASSETS:</b>                                                                                                                                             |          |                |         |
| <b>Non-Current Assets:</b>                                                                                                                                 |          |                |         |
| Deferred Tax Assets [Net]                                                                                                                                  |          | -              | 249     |
|                                                                                                                                                            |          | -              | 249     |
| <b>Current Assets:</b>                                                                                                                                     |          |                |         |
| Financial Assets:                                                                                                                                          |          |                |         |
| Trade Receivables                                                                                                                                          | 1        | 6,406          | 4,235   |
| Cash and Cash Equivalents                                                                                                                                  | 2        | 131            | 42      |
|                                                                                                                                                            |          | 6,537          | 4,277   |
| <b>Total</b>                                                                                                                                               |          | 6,537          | 4,526   |
| <b>EQUITY AND LIABILITIES:</b>                                                                                                                             |          |                |         |
| <b>Equity:</b>                                                                                                                                             |          |                |         |
| Equity Share Capital                                                                                                                                       | 3        | 100            | 100     |
| Other Equity                                                                                                                                               | 4        | (1,484)        | (2,784) |
|                                                                                                                                                            |          | (1,384)        | (2,684) |
| <b>Non-Current Liabilities:</b>                                                                                                                            |          |                |         |
| Financial Liabilities:                                                                                                                                     |          |                |         |
| Borrowings                                                                                                                                                 | 5        | 7,149          | 6,941   |
| Deferred Tax Liabilities [Net]                                                                                                                             |          |                |         |
|                                                                                                                                                            |          | 7,149          | 6,941   |
| <b>Current Liabilities:</b>                                                                                                                                |          |                |         |
| Financial Liabilities:                                                                                                                                     |          |                |         |
| Trade Payables                                                                                                                                             | 6        | 600            | 270     |
| Other Current Liabilities                                                                                                                                  | 7        | 171            | -       |
|                                                                                                                                                            |          | 772            | 270     |
| <b>Total</b>                                                                                                                                               |          | 6,537          | 4,526   |
|                                                                                                                                                            |          |                |         |
| <p style="text-align: right;">For and on behalf of the Board</p><br><br><br><p style="text-align: right;">Sd/-<br/> Director<br/> Dated : May 15, 2026</p> |          |                |         |

| <b>Liqmeds Limited</b><br><b>Statement of Profit and Loss for the year ended March 31, 2026</b>                                         |             |                     |       |
|-----------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------|-------|
| Particulars                                                                                                                             | Note<br>No. | GBP-Thousand        |       |
|                                                                                                                                         |             | Year ended March 31 |       |
|                                                                                                                                         |             | 2026                | 2025  |
| Revenue from Operations                                                                                                                 | 8           | 2,303               | 2,141 |
| <b>Total Income</b>                                                                                                                     |             | 2,303               | 2,141 |
| <b>EXPENSES:</b>                                                                                                                        |             |                     |       |
| Finance Costs                                                                                                                           | 9           | 431                 | 695   |
| Other Expenses                                                                                                                          | 10          | 138                 | 31    |
| Net Loss [Gain] on foreign currency transactions                                                                                        |             | 0                   | 0     |
| [GBP: 18 {as at March 31, 2025: GBP 9}]                                                                                                 |             |                     |       |
| <b>Total Expenses</b>                                                                                                                   |             | 569                 | 725   |
| <b>Profit before Tax</b>                                                                                                                |             | 1,733               | 1,416 |
| Less: Tax Expense:                                                                                                                      |             |                     |       |
| Current Tax                                                                                                                             |             | 184                 | -     |
| Deferred Tax                                                                                                                            |             | 249                 | (249) |
|                                                                                                                                         |             | 433                 | (249) |
| <b>Profit for the year</b>                                                                                                              |             | 1,300               | 1,665 |
| <div> <div>For and on behalf of the Board</div> <div> <div>Sd/-</div> <div>Director</div> <div>Dated : May 15, 2026</div> </div> </div> |             |                     |       |

| Liqmeds Limited                                     |                |         |
|-----------------------------------------------------|----------------|---------|
| Notes to the Financial Statements                   |                |         |
|                                                     | GBP-Thousand   |         |
|                                                     | As at March 31 |         |
|                                                     | 2026           | 2025    |
| <b>Note: 1-Trade receivables:</b>                   |                |         |
| Trade debtors                                       | 6,406          | 4,235   |
| <b>Total</b>                                        | 6,406          | 4,235   |
|                                                     |                |         |
| <b>Note: 2-Cash and Bank Balances:</b>              |                |         |
| <b>Cash and Cash Equivalents:</b>                   |                |         |
| Cash on Hand [GBP: 1 {as at March 31, 2025: GBP 1}] | 0              | 0       |
| Balances with Banks                                 | 131            | 42      |
| <b>Total</b>                                        | 131            | 42      |
|                                                     |                |         |
| <b>Note: 3-Equity Share Capital:</b>                |                |         |
| <b>Issued, Subscribed and Paid-up:</b>              |                |         |
| Equity Shares                                       | 100            | 100     |
| <b>Total</b>                                        | 100            | 100     |
|                                                     |                |         |
| <b>Note: 4-Other Equity:</b>                        |                |         |
| <b>Retained Earnings:</b>                           |                |         |
| Balance as per last Balance Sheet                   | (2,784)        | (4,450) |
| Add : Profit for the year                           | 1,300          | 1,665   |
| <b>Total</b>                                        | (1,484)        | (2,784) |
|                                                     |                |         |
| <b>Note: 5-Borrowings:</b>                          |                |         |
| Intercompany Loan Received                          | 7,149          | 6,941   |
| <b>Total</b>                                        | 7,149          | 6,941   |
|                                                     |                |         |
| <b>Note: 6-Trade Payables:</b>                      |                |         |
| Micro, Small and Medium Enterprises                 | -              | -       |
| Others                                              | 600            | 270     |
| <b>Total</b>                                        | 600            | 270     |
|                                                     |                |         |
| <b>Note: 7-Other Current Liabilities:</b>           |                |         |
| Payable to Statutory Authorities                    | 171            | -       |
| <b>Total</b>                                        | 171            | -       |
|                                                     |                |         |

| <b>Liqmeds Limited</b><br><b>Notes to the Financial Statements</b> |                            |       |
|--------------------------------------------------------------------|----------------------------|-------|
|                                                                    | <b>GBP-Thousand</b>        |       |
|                                                                    | <b>Year ended March 31</b> |       |
|                                                                    | <b>2026</b>                | 2025  |
| <b>Note: -8-Revenue from Operations:</b>                           |                            |       |
| Sale of Products                                                   | <b>2,303</b>               | 2,141 |
| <b>Total</b>                                                       | <b>2,303</b>               | 2,141 |
|                                                                    |                            |       |
| <b>Note: 9-Finance Cost:</b>                                       |                            |       |
| Interest expense                                                   | <b>431</b>                 | 694   |
| Bank commission & charges [GBP: 432/- ]                            | <b>0</b>                   | 1     |
| <b>Total</b>                                                       | <b>431</b>                 | 695   |
|                                                                    |                            |       |
| <b>Note: 10-Other Expenses:</b>                                    |                            |       |
| Legal and Professional Fees                                        | <b>7</b>                   | 13    |
| Bad debts written off                                              | <b>122</b>                 | 18    |
| Other Research expense                                             | <b>9</b>                   | -     |
| <b>Total</b>                                                       | <b>138</b>                 | 31    |
|                                                                    |                            |       |