ZYDUS MEDTECH (FRANCE) SAS
Balance Sheet as at March 31, 2026

Particulars	Note No.	EUR- Thousand As at [*] March 31, 2026
ASSETS:		
Non-Current Assets:		
Financial Assets:		
Investment	2	3,00,002
Loans	3	78,729
Deferred Tax Assets [Net]	4	2,462
Total Non-Current Assets		3,81,193
Current Assets:		
Financial Assets:		
Cash and Cash Equivalents	5	126
Other Current Assets	6	5
Total Current Assets		131
Total		3,81,324
EQUITY AND LIABILITIES:		
Equity:		
Equity Share Capital	7	200
Other Equity	8	(5,782)
		(5,582)
Non-Current Liabilities:		
Financial Liabilities:		
Borrowings	9	5,084
Current Liabilities:		
Financial Liabilities:		
Borrowings	10	3,79,606
Trade Payables	11	2,189
Other Financial Liabilities	12	27
Total Current Liabilities		3,81,822
Total		3,81,324
Notes to the Financial Statements	1 to 17	

Statement of Profit and Loss for the period from April 10, 2025 to March 31, 2026

Particulars	Note No.	EUR- Thousand Period ended (*) March 31, 2026
INCOME:		
Other Income	13	2,111
Total Income		2,111
EXPENSES:		
Finance Costs	14	8,548
Other Expenses	15	3,412
Total Expenses		11,960
Loss before Tax		(9,849)
Add: Deferred Tax	4	(2,462)
Loss for the period		(7,387)
Other Comprehensive Income for the period [Net of tax]		-
Total Comprehensive Income for the period [Net of Tax]		(7,387)
Basic & Diluted Earnings per Equity Share [EPS] [in EUR]	16	
Notes to the Financial Statements	1 to 17	
[*] Refer Note 1[B]		

Sd/-

President

Dated : May 15, 2026

ZYDUS MEDTECH (FRANCE) SAS

Cash Flow Statement for the period from April 10, 2025 to March 31, 2026

Particulars	**EUR- Thousand**
	Period ended
	March 31, 2026
A Cash flows from operating activities:	
Loss before tax	(9,849)
Adjustments for:	
Interest income	(2,111)
Finance cost	8,548
Total	6,437
Operating loss before working capital changes	(3,412)
Adjustments for:	
Increase in trade payables	1,925
Net cash used in operating activities	(1,487)
B Cash flows from investing activities:	
Purchase of non current investments in a subsidiary	(3,00,002)
Loan to a subsidiary	(89,228)
Repayment of loan by a subsidiary	10,499
Interest received	2,111
Net cash [used in] investing activities	(3,76,620)
C Cash flows from financing activities:	
Proceeds from Issuance of Equity Share Capital	2,001
Proceeds from non-current borrowings	3,84,690
Finance expenses	(8,521)
Net cash from financing activities	3,78,170
Net Increase in cash and cash equivalents	63
Cash acquired pursuant to liquidation [Refer Note 17]	63
Cash and cash equivalents at the end of the period	126

Notes to the Cash Flow Statement

1 All figures in brackets are outflows.

2 Change in liability arising from financing activities:

	EUR- Thousand		
	Borrowings		
	Long term [Note-9]	Short term [Note-10]	Total
As at April 10, 2025	-	-	
Cash flow	5,084	3,79,606	3,84,690
Foreign exchange movement	-	-	
As at March 31, 2026	5,084	3,79,606	3,84,690

Sd/-

President

Dated : May 15, 2026

ZYDUS MEDTECH (FRANCE) SAS

Statement of Changes in Equity for the period from April 10, 2025 to March 31, 2026

a Equity Share Capital:

	No. of Shares	EUR- Thousand
Equity Shares of EUR 0.10/- each, Issued, Subscribed and Fully Paid-up:		
As at April 10, 2025	-	-
Add: Issued during the period	20,01,000	200
As at March 31, 2026	20,01,000	200

b Other Equity:

	EUR- Thousand		
	Reserves and Surplus		Total
	Securities Premium	Retained Earnings	
As at April 10, 2025	-	-	-
Add: Issued during the period	1,801	-	1,801
Add: Adjustment pursuant to liquidation[Refer Note 17]	-	(196)	(196)
[Less]: Loss for the period	-	(7,387)	(7,387)
As at March 31, 2026	1,801	(7,583)	(5,782)

Sd/-

President

Dated : May 15, 2026

ZYDUS MEDTECH (FRANCE) SAS
Notes to the Financial Statements

Note: 1-Company overview:

A Zydus MedTech (France) SAS ["the Company"], a simplified joint stock company [single-member company] is incorporated on April 10, 2025, operates as holding company in France having it registered office at Peupliers-Zac Les Hautes Pâtures -Parc d'Activités des Peupliers 92000 Nanterre.

B These financial statements have been prepared for the period from April 10, 2025 to March 31, 2026. As this is first financial statement, comparative values for previous year are not disclosed.

	Face Value [EUR]	Nos.	EUR- Thousand As at March 31, 2026
Note: 2-Investments [Non-Current]:			
Investments in Subsidiary Company [Valued at cost] [Unquoted]:			
Equity Instruments of Amplitude Surgical [Refer Note 17]	0.10	4,80,20,841	3,00,002
Total			3,00,002
Note: 3-Loans:			
[Unsecured, Considered Good]			
Loans to Related Parties [*]			
Amplitude Surgical SAS			78,729
Total			78,729
a Above loan has been given for business purposes at a rate of EURIBOR plus a margin.			
b Above loan is repayable within a period of 7 years.			
Note: 4-Cash and Cash Equivalents:			
Balances with Banks			126
Total			126
Note: 5-Other Current Assets:			
Others			5
Total			5

Note: 6-Deferred Tax:

A Break up of Deferred Tax Liabilities and Assets into major components of the respective balances are as under:

		EUR- Thousand	
	As at April 10 2025	Charge for the current period	As at March 31 2026
Deferred Tax Liabilities	-	-	-
Deferred Tax Assets:			
On Unabsorbed Losses	-	2,462	2,462
Total	-	2,462	2,462
Net Deferred Tax Assets	-	2,462	2,462

ZYDUS MEDTECH (FRANCE) SAS
Notes to the Financial Statements

	EUR- Thousand
	As at
	March 31, 2026
Note: 7-Equity Share Capital:	
Authorised:	
2,001,000 Equity Shares of EUR 0.10/- each	200
	200
Issued, Subscribed and Paid-up:	
2,001,000 Equity Shares of EUR 0.10/- each, fully paid-up	200
Total	200
Note: 8-Other Equity:	
Securities Premium:	
As at April 10, 2025	-
Add: Issued during the period	1,801
As at March 31, 2026	1,801
Retained Earnings:	
As at April 10, 2025	-
Less: Adjustment pursuant to liquidation [Refer Note 17]	(196)
Less: Loss for the period	(7,387)
As at March 31, 2026	(7,583)
Total	(5,782)

	EUR- Thousand	
	As at March 31, 2026	
	Non-Current Maturities	**Current Maturities**
Note: 9 -Borrowings [Non-Current]:		
A Term Loan from Bank (Unsecured)	-	3,79,606
B Loan from Others (Unsecured)	5,084	-
Total	**5,084**	**3,79,606**

Terms of Repayment for Unsecured Borrowings:

i Term loan of EUR 379.6 Million is repayable over period of one year and carry interest rate of EURIBOR plus a margin.

ii Term loan of INR 5 Million is repayable by October 2029 and carry interest rate of 2.50%.

Note: 10 -Borrowings [Current]:	
Current Maturities of Long Term Debt	3,79,606
	3,79,606
Note: 11-Trade Payables:	
Others	2,189
	2,189
Note: 12-Other Financial Liabilities:	
Accrued Interest	27
	27

ZYDUS MEDTECH (FRANCE) SAS
Notes to the Financial Statements

		EUR- Thousand
		Period Ended
		March 31, 2026
Note: 13-Other Income:		
Interest Income		2,111
		2,111
Note: 14-Finance Cost:		
Interest Expenses on Term Loans		7,154
Other Finance Cost		1,394
		8,548
Note: 15-Other Expenses:		
Insurance Expense		430
Stamp Duty Expense		73
Legal and Professional Fees		2,909
		3,412
Note: 16-Calculation of Earnings per Equity Share [EPS]:		
The numerators and denominators used to calculate the basic and diluted EPS are as follows:		
A [Loss] attributable to Shareholders		(7,387)
B Basic and weighted average number of Equity shares outstanding during the period	Numbers	12,55,767
C Nominal value of equity share	EUR	0.10
D Basic & Diluted EPS	EUR	(5.88)

Note: 17:

1. During the period, the Company has acquired 85.6% of share capital of Amplitude Surgical SA, France [Amplitude] from PAI Partners and certain other shareholders through share purchase agreements. Further, balance share capital of Amplitude from remaining shareholders has been acquired by October 24, 2025 through a simplified mandatory tender offer and subsequent squeeze-out, Amplitude became wholly owned subsidiary of the Company.
2. During the period, three wholly-owned subsidiaries of the Company namely Ampliman 1, Ampliman 2 and Auroralux S.A.S were dissolved without liquidation under respective law. Consequently, all assets and liabilities of these subsidiaries were transferred to the Company from their effective dates. Further, certain inter-company transactions were eliminated as a result of which the difference amounting to EUR 196 Thousand was debited to the Retained Earnings.

Signatures to Notes 1 to 17 to the Financial Statements

Sd/-

President
Dated : May 15, 2026