

Kwality Pharmaceuticals Africa Limitada

Mozambique, Maputo Province, City Of Matola

Balance Sheet As On 31st March, 2026

	Particulars	Note No.	Figures as at the end of 31/03/2026
			(in Rs.)
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1	8,867,500.00
	(b) Reserves and surplus	2	-34,535,357.50
	(b) Money Received against share warrents		-
2	Share application money pending allotments		-
3	Non-current liabilities		
	(a) Long-term borrowings	3	26,630,921.58
	(b) Deferred tax liabilities (net)		-
	(c) Other Long Term Liabilities		-
	(d) Long term provision		-
4	Current liabilities		
	(a) Short Term Borrowings		
	(b) Trade payables	4	11,673,045.16
	(c) Other current liabilities		-
	(d) Short-term provisions		-
	TOTAL		12,636,109.24
B	ASSETS		
1	Non-current assets		
	(a) (i) Property, Plant and Equipment	5	12,099,676.36
	(ii) Intangible assets		-
	(iii) Capital Work in progress		-
	(iv) Intangible Assets under Development		
	(b) Non-current investments		
	(c) Deferred Tax Assets		-
	(d) Long term loans and Advances		
	(e) Other Non Current Assets		
2	Current assets		
	(a) Current Investments		-
	(b) Inventories		-
	(c) Trade receivables		-
	(d) Cash and cash equivalents	6	536,432.88
	(e) Short-term loans and advances		-
	(f) Other Current Assets		-
	TOTAL		12,636,109.24

For Kwality Pharmaceuticals Africa Limitada

Sd/-
Ramesh Kumar
Director

Sd/-
Rajendra Singh Golan
Director

Date: 02-05-2026

Place: Mozambique

Kwality Pharmaceuticals Africa Limitada

Mozambique, Maputo Province, City Of Matola

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2026

	Particulars	Note No.	Figures for the year ended 31/03/2026
			(in Rs.)
I	Revenue from operations	7	2,912,360.00
II	Other Income		-
III	Total Income (I+II)		2,912,360.00
IV	Expenses		
	(a) Cost of materials consumed		-
	(b) Purchase of Stock in Trade		2,668,279.60
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-
	(d) Employee benefits expenses	8	42,341.00
	(e) Finance costs		-
	(f) Depreciation and amortisation expenses		161,331.96
	(g) Other expenses	9	46,179.00
	Total Expenses		2,918,131.56
V	Profit before exceptional and extraordinary item and tax		(5,771.56)
VI	Exceptional Items		-
VII	Profit before extraordinary item and tax		(5,771.56)
VIII	Extraordinary Items		-
IX	Profit before Tax		(5,771.56)
X	Tax Expense:		
	(a) Current tax expense		-
	(b) Deferred tax		-
	(c) Income tax relating to previous year		-
XI	Profit / (Loss) for the period from continuing operations		(5,771.56)
XII	Other Comprehensive Income		(23,258.00)
XIII	Total Other Comprehensive Income (net of tax)		(29,029.56)
XIV	Profit / (Loss) from discontinuing operations		-
XV	Tax from discontinuing operations		-
XVI	Profit/ (Loss) from discontinuing operations		

For Kwality Pharmaceuticals Africa Limitada

Sd/-
Ramesh Kumar
Director

Sd/-
Rajendra Singh Golan
Director

Date: 02-05-2026
Place: Mozambique

Note 1 SHARE CAPITAL	
Particulars	Figures as at the end of 31/03/2026
	Rs.
(B) Share Capital	
Opening balance	8,867,500.00
Closing balance	8,867,500.00
	-
Closing balance	8,867,500.00
Total	8,867,500.00

Note 2 RESERVES AND SURPLUS	
Particulars	Figures as at the end of 31/03/2026
	Rs.
(A) Securities premium account	
Opening balance	-
Closing balance	-
(B) Surplus / (Deficit) in Statement of Profit and Loss	
Opening balance	(34,214,078.50)
Add: Profit / (Loss) for the year	(5,771.56)
Less: Reclasification	716,253.39
Closing Balance	(33,503,596.67)
Foreign Currency Translation -Comprehensive income	(315,507.44)
Reclasification	(716,253.39)
Closing balance	(34,535,357.50)
Total	(34,535,357.50)

Note 3 LONG TERM BORROWINGS	
Particulars	Figures as at the end of 31/03/2026
	Rs.
<u>UNSECURED LOANS</u>	
Term Loans	-
Loan from Related parties	26,630,921.58
Others	-
TOTAL	26,630,921.58

Note 4 TRADE PAYABLE	
Particulars	Figures as at the end of 31/03/2026
	Rs.
OTHERS	11,673,045.16
TOTAL	11,673,045.16

Note 5 Property, Plant and Equipment

Particulars	As at 31 March 2026
A. Closing Gross Block (other than Capital WIP) (Ai+Aii-Aiii+Aiv-Av)	18115572.47
Ai) Opening Gross Block	18115572.47
Aii) Additions during the year	
Aiii) Disposal of Assets during the year	0.00
Aiv) Reclassification	0.00
Av) Impairment of Assets	0.00
Avi) Inter unit Transfer (Made)/ or received	0.00
B. Closing Accumulated Depreciation (Bi+Bii-Biii-Biv-Bv)	6015896.11
Bi) Opening Accumulated Depreciation	5854564.14
Bii) Add: Depreciation charged during the Current year	161331.96
Biii) Less: Depreciation on assets disposed	0.00
Biv) Less: Depreciation on assets TRF	0.00
Bv) Less: Depreciation on assets impaired	0.00
Net Block (A-B)	12099676.36

Note 6 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of 31/03/2026
	Rs.
A) Cash In Hand	53,748.88
B) Bank Balance	482,684.00
C) Fixed Deposit	-
Total	536,432.88

NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS ACCOUNT**Note 7 REVENUE FROM OPERATIONS**

Particulars	Figures for the year ended 31/03/2026
	Rs.
Sale of Goods	2,912,360.00
Total Sales	2,912,360.00

Note 8 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the year ended 31/03/2026
	Rs.
Salaries and wages	42341.00
Director's Remuneration	
Staff Welfare	-
Bonus	-
Total	42,341.00

Note 9 OTHER EXPENSES

Particulars	Figures for the year ended 31/03/2026
	Rs.
other expenses	46179
Total	46,179.00

For Kwaliti Pharmaceuticals Africa Limitada

Sd/-
Ramesh Kumar
Director

Sd/-
Rajendra Singh Golan
Director