

**Balance Sheet, Statement of Profit and Loss,
Statement of Cash Flows and Notes of**

BioPharm Parent Holding, Inc.

For the year ended 31 March 2026

BioPharm Parent Holding, Inc.**Balance Sheet***(All amounts in USD, except share data and where otherwise stated)*

	Note	As at 31 March 2026
Assets		
Non-current assets		
Financial assets		
Investment	2	208,541
Total non-current assets		208,541
Total assets		208,541
Equity and liabilities		
Equity		
Equity Share capital	3	208,541
Total equity		208,541
Liabilities		-
Total liabilities		-
Total equity and liabilities		208,541

The accompanying notes form an integral part of the financial statements.

for and on behalf of the Board of Managers of
BioPharm Parent Holding, Inc.

Sd/-

Dr. Rajesh B Nair

Director

Place : Princeton

Date : 9 July 2026

BioPharm Parent Holding, Inc.**Statement of Profit and Loss***(All amounts in USD, except share data and where otherwise stated)*

Particulars	Note	From 1st October 2025 to 31 March 2026
Income		
Revenue from operations		-
Other income		-
Total income		-
Expenses		
Employee benefits expense		-
Finance costs		-
Depreciation and amortisation expense		-
Other expenses		-
Total expenses		-
Profit before tax		-
Tax expense		
Current tax		-
Deferred tax		-
Profit for the year		-
Total comprehensive income for the year		-
Profit for the year attributable to:		
Owners of the Parent		-
		-
Total comprehensive income for the year attributable to:		
Owners of the Parent		-
		-

The accompanying notes form an integral part of the financial statements.

for and on behalf of the Board of Managers of
BioPharm Parent Holding, Inc.

Sd/-

Dr. Rajesh B Nair*Director*

Place : Princeton

Date : 9 July 2026

BioPharm Parent Holding, Inc.

Notes forming part of the Financial Statements

(All amounts in USD, except share data and where otherwise stated)

1. Corporate Information

BioPharm Parent Holding, Inc. ("BioPharm Parent Holding" or "the Company") is incorporated and headquartered in New Hope, Pennsylvania.

The Company is the Holding company for BioPharm Communications LLC and Addressable health LLC which are a full-service, healthcare marketing agency which helps brand teams at pharmaceutical and biotech companies execute customized marketing campaigns through a comprehensive portfolio of proprietary program offerings.

BioPharma Parent Holding Inc. was acquired by ILSL Holdings, Inc. by entering into a stock purchase agreement with Engage Acquisition Corp. ("Seller") to acquire 100% interest in BioPharm a specialized marketing services agency effective from 01 October 2025.

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2. Investments

Particulars	As at 31 March 2026
Non-current	
Investment in BioPharma Communications LLC	189,583
Investment in Addressable Health LLC	18,958
	208,541

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3. Share capital and other equity

3(a). Equity capital

Particulars	As at 31 March 2026	
	Number of shares	Amount
Shares outstanding at the beginning of the period	208,541	208,541
Shares issued during the period	-	-
Shares outstanding at the end of the period	208,541	208,541

Details of shareholders

Name of shareholder	As at 31 March 2026	
	Number of shares	% holding
ILSL Holdings, Inc.	208,541	100%

Note: BioPharm Parent Holding Inc. was acquired by ILSL Holdings, Inc. from Omnicom Group effective from 1st October 2025.

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