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

Indegene Healthcare Germany GmbH

For the year ended 31 March 2026

Indegene Healthcare Germany GmbH
Balance Sheet (Management Accounts)
(All amounts in Euro unless otherwise stated)

Particulars	Notes	As at 31 March 2026	As at 31 March 2025
ASSETS			
Non current assets			
Property, plant and equipment	1	2,133	108
Deferred tax asset (net)		4,964	-
Total non-current assets		**7,097**	**108**
Current assets			
Financial assets			
Trade receivables	2	254,317	169,031
Cash and cash equivalents	3	356,444	145,761
Other current assets	4	14,236	12,943
Total current assets		**624,997**	**327,735**
Total assets		**632,094**	**327,843**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	5	25,000	25,000
Other equity	6	224,181	104,411
Total equity		**249,181**	**129,411**
Liabilites			
Current liabilities			
Financial liabilities			
Trade payables	7	64,238	59,791
Other financial liabilities	8	181,770	84,482
Other current liabilities	9	48,105	26,459
Current tax liabilitites (net)		88,800	27,700
Total current liabilities		**382,913**	**198,432**
Total equity and liabilities		**632,094**	**327,843**

For and on behalf of the Board of Directors of
Indegene Healthcare Germany GmbH

Sd/-
Mr. Dominik Bruck
Director

Place: Frankfurt
Date : 21 April 2026

Indegene Healthcare Germany GmbH
Statement of Profit and Loss (Management accounts)
(All amounts in Euro unless otherwise stated)

Particulars	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
Income			
Revenue from operations	10	3,103,661	1,533,849
Other income		19	320
Total income		**3,103,680**	**1,534,169**
Expenses			
Employee benefits expense	11	2,654,810	1,206,915
Finance costs	12	6,167	5,034
Other expenses	13	266,797	235,398
Total expenses		**2,927,774**	**1,447,347**
Profit before tax		**175,906**	**86,822**
Current tax expense		61,100	27,700
Deferred tax expense		(4,964)	-
Profit for the year		**119,770**	**59,122**
Other comprehensive income for year (net of tax)		-	-
Total comprehensive income for the year		**119,770**	**59,122**

For and on behalf of the Board of Directors of
Indegene Healthcare Germany GmbH

Sd/-
Mr. Dominik Bruck
Director

Place: Frankfurt
Date : 21 April 2026

Indegene Healthcare Germany GmbH
Statement of Cash Flows (Management accounts)
(All amounts in Euro unless otherwise stated)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash flows from operating activities		
Profit before tax for the year	**175,906**	**86,822**
Adjustments for:		
Finance costs	6,167	5,034
Operating profit before working capital changes	**182,073**	**91,856**
Changes in working capital:		
(Increase)/ decrease in trade receivables	(85,286)	(64,372)
(Increase)/ decrease in other assets	(1,293)	(9,258)
Increase/ (decrease) in trade payables	4,447	46,935
Increase/ (decrease) in other financial liabilities	97,288	29,826
Increase/ (decrease) in other current liabilities	21,646	26,459
Cash generated from operating activities	**218,875**	**121,445**
Income taxes paid, net	-	-
Net cash generated from operating activities (A)	**218,875**	**121,445**
Cash flows from investing activities		
Acquisition of property, plant and equipment	(2,025)	(108)
Net cash generated from investing activities (B)	**(2,025)**	**(108)**
Cash flows from financing activities		
Interest and financial charges paid	(6,167)	(5,034)
Net cash used in financing activities (C)	**(6,167)**	**(5,034)**
Net increase in cash and cash equivalents during the year (A+B+C)	210,683	116,304
Cash and cash equivalents at the beginning of the year	145,761	29,458
Cash and cash equivalents at the end of the year	**356,444**	**145,761**

Notes:-

1. Cash and cash equivalents include	**As at 31 March 2026**	**As at 31 March 2025**
Balances with bank		
- Current account	356,444	145,761
	356,444	**145,761**

For and on behalf of the Board of Directors of
Indegene Healthcare Germany GmbH

Sd/-
Mr. Dominik Bruck
Director

Place: Frankfurt
Date : 21 April 2026

Indegene Healthcare Germany GmbH
Notes to accounts (Management accounts)
(All amounts in Euro unless otherwise stated)

1 Property, plant and equipment

Particulars	Computers	Total
Gross carrying value		
As at 01 April 2024	-	-
Additions	108	108
As at 31 March 2025	108	108
Additions	2,133	2,133
Disposal	(108)	(108)
As at 31 March 2026	**2,133**	**2,133**
Accumulated depreciation		
As at 01 April 2024	-	-
Depreciation charge for the year	-	-
As at 31 March 2025	-	-
Depreciation charge for the year	-	-
As at 31 March 2026	**-**	**-**
Carrying amounts		
As at 01 April 2024	-	**-**
As at 31 March 2025	108	**108**
As at 31 March 2026	2,133	**2,133**

Indegene Healthcare Germany GmbH
Notes to accounts (Management accounts)
(All amounts in Euro unless otherwise stated)

2	Trade receivables	As at 31 March 2026	As at 31 March 2025
	Unsecured, considered good	254,317	169,031
	Total	**254,317**	**169,031**

3	Cash and cash equivalents	As at 31 March 2026	As at 31 March 2025
	Balance with banks		
	in current accounts	356,444	145,761
	Total	**356,444**	**145,761**

4	Other current assets	As at 31 March 2026	As at 31 March 2025
	Balances with government authorities	14,236	8,423
	Employee advances	-	4,520
	Total	**14,236**	**12,943**

5	Share capital	As at 31 March 2026	As at 31 March 2025
	Authorised, issued, subscribed and fully paid up		
	25,000 shares of EUR 1 each	25,000	25,000
	Total issued, subscribed and fully paid-up share capital	**25,000**	**25,000**

6	Other equity	As at 31 March 2026	As at 31 March 2025
	Retained earnings		
	Balance at beginning of year	104,411	45,289
	Profit for the year	119,770	59,122
	Balance at the end of the year	224,181	104,411
	Total other equity	**224,181**	**104,411**

7	Trade payables	As at 31 March 2026	As at 31 March 2025
	Amounts due to creditors	64,238	59,791
	Total	**64,238**	**59,791**

8	Other financial liabilities [current]	As at 31 March 2026	As at 31 March 2025
	Accrued compensation to employees	181,770	84,482
	Total	**181,770**	**84,482**

Indegene Healthcare Germany GmbH
Notes to accounts (Management accounts)
(All amounts in Euro unless otherwise stated)

9	Other current liabilities	As at 31 March 2026	As at 31 March 2025
	Statutory liabilities	48,105	26,459
	Total	**48,105**	**26,459**

10	Revenue from operations	For the year ended 31 March 2026	For the year ended 31 March 2025
	Revenue from services	3,103,661	1,533,849
	Total	**3,103,661**	**1,533,849**

11	Employee benefit expenses	For the year ended 31 March 2026	For the year ended 31 March 2025
	Salaries and other benefits	2,639,272	1,203,178
	Directors Remuneration	-	-
	Equity settled share-based payments	15,537	3,737
	Total	**2,654,810**	**1,206,915**

12	Finance costs	For the year ended 31 March 2026	For the year ended 31 March 2025
	Bank and other incidental charges	6,167	5,034
	Total	**6,167**	**5,034**

13	Other Expenses	For the year ended 31 March 2026	For the year ended 31 March 2025
	Contract labour	5,968	11,150
	Travel and lodging expenses	85,259	34,026
	Professional charges	136,614	104,495
	Payroll processing fees	29,208	18,936
	Miscellaneous	9,748	66,792
	Total	**266,797**	**235,398**