

Strides Pharma UK Ltd, UK
Balance Sheet as at March 31, 2025

		Amount in GBP	
	Note No.	31-Mar-25	31-Mar-24
A ASSETS			
I Non-current assets			
(a) Property, plant and equipment		393,169	398,444
(b) Other intangible assets		5,733,018	8,051,797
(c) Deferred tax assets (net)		-	726,432
Total non-current assets		6,126,186	9,176,672
II Current assets			
(a) Inventories	1	10,711,546	12,736,275
(b) Financial assets			
(i) Trade receivables	2	9,403,266	7,012,132
(ii) Cash and cash equivalents	3	25,765	85,598
(c) Other Current Assets	4	149,838	87,302
Total current assets		20,290,415	19,921,306
TOTAL ASSETS		26,416,601	29,097,978
B EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	5	14,400	14,400
(b) Share application money pending allotment		-	-
(c) Reserves and Surplus	6	11,631,800	8,865,453
Total Equity		11,646,200	8,879,853
II Liabilities			
1 Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	7	4,400,000	9,515,801
(b) Deferred tax liabilities (net)		14,746	-
Total non-current liabilities		4,414,746	9,515,801
1 Current liabilities			
(a) Financial liabilities			
(i) Borrowings	8	2,774,421	2,933,839
(ii) Trade payables	9	5,695,334	6,610,984
(iii) Other financial liabilities	10	1,770,493	1,147,435
(b) Current income tax liabilities	11	115,408	10,066
Total current liabilities		10,355,656	10,702,324
TOTAL EQUITY AND LIABILITIES		26,416,601	29,097,978

Strides Pharma UK Ltd, UK
Statement of Profit And Loss for the Year Ended March 31, 2025

		Amount in GBP	
Particulars	Note No.	31-Mar-25	31-Mar-24
1 Revenue from operations	12	38,554,721	28,685,283
2 Other Income	13	618,207	11,000
3 Total Revenue (1+2)		39,172,928	28,696,283
4 Expenses			
(a) Cost of goods sold	14	26,710,695	19,578,204
(b) Employee benefits expense	15	2,992,451	2,607,510
(c) Finance costs	16	985,482	1,009,537
(d) Depreciation and amortisation expense		884,144	691,022
(e) Other expenses	17	3,709,523	3,527,490
Total expenses		35,282,296	27,413,763
5 Profit / (Loss) before taxes (3-4)		3,890,632	1,282,521
6 Tax Expense:			
(1) Current tax		105,343	-
(2) Deferred tax		1,018,942	444,632
Total tax expenses		1,124,285	444,632
7 Profit / (Loss) for the year after tax		2,766,347	837,889

Strides Pharma UK Ltd, UK
Notes forming part of financial statement

Note No.

1 Inventories **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Finished goods	10,711,546	12,736,275
Total	10,711,546	12,736,275

2 Trade receivables **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Unsecured		
Considered good	9,403,266	7,012,132
Total	9,403,266	7,012,132

3 Cash and cash equivalents **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Balances with banks:		
In current accounts	25,765	20,598
In Margin Money	-	65,000
Total	25,765	85,598

4 Other current assets **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Prepaid expenses	149,838	87,302
Total	149,838	87,302

5 Share capital **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Issued, subscribed and fully paid-up		
Equity share capital	14,400	14,400
Total	14,400	14,400

6 Reserves and surplus **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Securities premium account		
Opening balance	2,370,600	2,370,600
Add : Premium on shares issued during the year	-	
Closing balance	2,370,600	2,370,600
Surplus in statement of profit and loss		
Opening balance	6,494,853	5,656,964
Add: Profit / (Loss) for the year	2,766,347	837,889
Closing balance	9,261,200	6,494,853
Total	11,631,800	8,865,453

Strides Pharma UK Ltd, UK
Notes forming part of financial statement

Note No.

7 Long term borrowings **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Loan from related Parties	4,400,000	9,515,801
Total	4,400,000	9,515,801

8 Borrowings **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Short term Bank Loans		
- Bill discounting	2,774,421	2,933,839
Total	2,774,421	2,933,839

9 Trade payables **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Trade payable	5,695,334	6,610,984
Total	5,695,334	6,610,984

10 Other Current financial Liabilities **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Interest accrued but not due		836
Payable to employee (Bonus)	383,223	-
Other payables:		
- Statutory remittances	1,387,270	1,146,598
Total	1,770,493	1,147,435

11 Current Income tax liability **Amount in GBP**

Particulars	31-Mar-25	31-Mar-25
Provision for income tax (net of advance tax)	115,409	10,066
Total	115,409	10,066

12 Revenue from operations **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Sale of product and services		
- Domestic Sales	38,554,721	28,685,283
Total	38,554,721	28,685,283

Strides Pharma UK Ltd, UK
Notes forming part of financial statement

Note No.

13 Other Income **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Support Service Income	587,155	6,000
Rental Income	30,000	5,000
Interest income	1,052	-
Total	618,207	11,000

14 Cost of materials consumed **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Opening stock (Stock in Trade)	12,736,275	11,620,700
Add: Purchases	24,685,967	20,693,779
Closing stock (Stock in Trade)	10,711,546	12,736,275
Total	26,710,695	19,578,204

15 Employee benefit expenses **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Salaries and wages	2,629,333	2,307,851
Contribution to funds	320,392	284,407
Staff Welfare	42,726	15,251
Total	2,992,451	2,607,510

16 Finance cost **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Bank charges & commission	31,502	52,542
Interest on working capital loans	154,331	113,610
Other interest costs	799,649	747,536
Finance charges	-	23,675
Interest on term loans	-	72,172
Total	985,482	1,009,537

17 Other expenses **Amount in GBP**

Particulars	31-Mar-25	31-Mar-24
Power and fuel	4,446	4,814
Consumables	695,657	526,590
Freight and forwarding	1,407,926	1,101,730
Rent	120,953	116,039
Rates & taxes	69,727	36,160
Repairs & Maintenance	37,503	43,545
Insurance	75,714	62,523
Printing & stationery	1,268	2,022
Other expenses	94,499	81,547
Conveyance & travelling	159,618	119,285
Advertisement & Selling expenses	238,311	298,580
Communication expenses	11,224	9,937
Net loss on foreign currency transactions	23,001	13,950
Membership fees and subcription	6,975	36,372
Professional fees & Legal fees	762,699	1,074,394
Total	3,709,523	3,527,490