

Nanyang Biologics (India) Private Limited
CIN: U47721TN2025PTC176912
Balance Sheet As At March 31, 2026

(Amount in lakhs)

Particulars	Notes No.	As At 31-03-2026	As At 31-03-2025
Assets			
(1) Non-Current Assets			
(a) Property, plant and equipment		-	-
(a) Non-current tax assets		-	-
(c) Other non-current assets		-	-
Financial Assets			
(i) Investments		-	-
(ii) Others		-	-
Total Non-Current Assets			
(2) Current assets			
(a) Inventories		-	-
(b) Financial assets		-	-
(i) Trade receivables		-	-
(ii) Cash and cash equivalents	2	5.09	1.00
(iii) Other Current Financial Asset		-	-
(b) Other Current Asset		0.57	-
(c) Current Tax Asset (Net)		-	-
(d) Other Current Assets		-	-
Total Current Assets		5.66	1.00
Total Assets		5.66	1.00
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	3	1.00	1.00
(b) Other Equity	4	(4.68)	-
Total Equity		(3.68)	1.00
Liabilities			
(1) Non-Current Liabilities			
(a) Deferred Tax Liability		-	-
(b) Financial Liabilities		-	-
(i) Borrowings		4.50	-
Total Non-Current Liabilities			
(2) Current Liabilities			
(a) Financial Liabilities		-	-
(b) Short Term Provisions		1.08	-
(b) Other Current Liabilities	5	-	-
(c) Trade Payable		3.77	-
Total Current Liabilities		9.35	-
Total Equity and Liabilities		5.66	1.00
Significant accounting policies	1		

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

As per our report of even date attached.

For M/s. S M P B & CO.

Chartered Accountants

Firm's Registration Number - 016767S

ICAI UDIN - 26207668NUDULX6680

Mangu Venkata Rama Varda Suresh

Membership No. - 207668

Partner

ICAI UDIN - 26207668NUDULX6680

Place: Chennai

Date: 28/05/2026



For and on behalf of the Board

Nanyang Biologics (India) Private Limited

Shankar Varadharajan

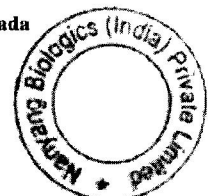
Director

DIN: 02248670

Svetlana Rao Raviwada

Director

DIN: 06899295



Nanyang Biologics (India) Private Limited

CIN: U47721TN2025PTC176912

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH 2026

(Amount in lakhs)

Particulars	Note No.	Year Ended 31-03-26
Income		
I) Revenue From Operations		-
II) Other Income		-
III) Total Income (I+II)		-
IV) Expenses :		
Cost of Material Consumed		-
Purchase of Traded Goods		-
Changes in inventories of finished goods, by-products and work in progress		-
Employee Benefit expenses		-
Depreciation and Amortization Expenses		-
Finance Cost		0.08
Other Expenses	6	4.61
Total Expenses (IV)		4.68
V) Profit (Loss) Before exceptional and tax (III-IV)		(4.68)
VI) Profit before tax (V-VI)		-
VII) Share of Loss from Associate		-
Profit/(loss) before exceptional items and tax (VII + VIII)		(4.68)
VI) Exceptional Items		
Profit before tax (V-VI)		(4.68)
VIII) Tax Expenses		
i) Current Tax		-
ii) Deferred Tax		-
IX) Profit (Loss) from Continuing Operations (VII-VIII)		
X) Profit (Loss) from Discontinuing Operations		-
XI) Tax Expenses for Discontinuing Operations		-
Profit (Loss) from Discontinuing Operations (After Tax) (X-XI)		-
XIII) Profit (Loss) for the period (XI+XII)		-
XIV) Other Comprehensive income;		
A (i) Items that will not be reclassified to profit or loss		-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-
B (i) Items that will be reclassified to profit or loss		-
(ii) Income tax relating to items that will be reclassified to profit or loss		-
Total Comprehensive Income for the period (Comprising profit/ (loss) and other Comprehensive Income for the period (XIII-XIV)		-
XVI) Earnings per Equity Shares		
1) Basic in Rs.		-4.68
2) Diluted in Rs.		-4.68

Significant accounting policies

1

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

As per our report of even date attached.

For M/s. S M P B & CO.

Chartered Accountants

Firm's Registration Number - 016767S

For and on behalf of the Board

Nanyang Biologics (India) Private Limited

Mangu Venkata Rama Varda Suresh

Membership No. - 207668

Partner

ICAI UDIN - 26207668NUDULX6680

Place: Chennai

Date: 28/05/2026

Shankar Varadharajan

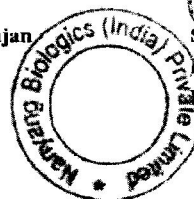
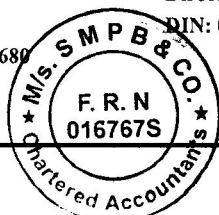
Director

UDIN: 02248670

Svetlana Rao Raviwada

Director

UDIN: 06899295



Nanyang Biologics (India) Private Limited

CIN: U47721TN2025PTC176912

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. In Lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Cash Flow From Operating Activities		
Net Profit Before Tax	(4.68)	-
Adjustments for:		
Depreciation	-	-
Provision for Gratuity & Leave encashment	-	-
Impairment loss recognized / (reversed)	-	-
Remeasurement of defined benefit liabilities	-	-
Operating Profit Before Working Capital Changes	-	-
Adjustments for:		
Changes in Other Current Asset	(0.57)	-
Changes in Trade Payables	3.77	-
Changes in Short-term Borrowings -Current Liabilities	-	-
Changes in Non -Current Borrowings	-	-
Changes in Other Current Liabilities	-	-
Changes in Provisions	1.08	-
Cash used in operations	4.28	-
Less:- Direct Taxes Paid	-	-
Current Tax Paid	-	-
Excess/Short Provision for Tax	-	-
A Net Cash used in Operating Activities	(0.41)	-
Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	-	-
Interest Expense	-	-
Interest Income Received	-	-
Dividend Income	-	-
B Net Cash Used in Investing Activities	-	-
Cash Flow from Financing Activities		
Proceeds from issuance of Share Capital	-	1.00
Changes in Long term borrowings	4.50	-
C Net Cash from Financing Activities	4.50	1.00
D Net Increase/(Decrease) in Cash & Cash Equivalents(A+B+C)	4.09	1.00
E Opening Cash & Cash Equivalents (Cash and Bank Balances)	1.00	-
F Effect of exchange rates on cash and cash equivalents	-	-
G Closing Cash & Cash Equivalents (D+E)	5.09	1.00

As per our report of even date attached

For M/s. S M P B & CO.

Chartered Accountants

Firm's Registration Number - 016767S

For and on behalf of the Board

Nanyang Biologics (India) Private Limited

Mangu Venkata Rama Varda Suresh

Membership No. - 207668

Partner

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Place: Chennai

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