

Jubilant Pharma Australia Pty Ltd
Balance Sheet as at 31 March 2026
(All amounts in AUD, unless otherwise stated)

	Notes	As at 31 March 2026	As at 31 March 2025
ASSETS			
Non-current assets			
Deferred tax assets (net)		7,136	-
Total non-current assets		7,136	-
Current assets			
Financial assets			
i. Trade receivables	3	35,022	22,628
ii. Cash and cash equivalents	4	11,571	25,956
Total current assets		46,593	48,584
Total assets		53,729	48,584
EQUITY AND LIABILITIES			
Equity			
Equity share capital	5	20,000	20,000
Other equity		(30,754)	(39,516)
Total equity		(10,754)	(19,516)
Liabilities			
Current liabilities			
Financial liabilities			
i. Trade payables	6	64,483	68,100
Total current liabilities		64,483	68,100
Total liabilities		64,483	68,100
Total equity and liabilities		53,729	48,584

For Jubilant Pharma Australia Pty Limited

Ms. Foram Prakash Naidu
(Director)
Date: 19 May 2026

Jubilant Pharma Australia Pty Ltd
Statement of Profit and Loss for the year ended 31 March 2026
(All amounts in AUD, unless otherwise stated)

	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
Revenue from operations	7	34,042	30,794
Total income		34,042	30,794
Expenses			
Other expenses	8	32,416	29,273
Total expenses		32,416	29,273
Profit before exceptional items and tax		1,626	1,521
Exceptional items		-	-
Profit before tax		1,626	1,521
Tax expense			
- Current tax		-	-
- Deferred tax (credit)		(7,136)	-
Total tax expense		(7,136)	-
Profit for the year		8,762	1,521
Other comprehensive loss for the year, net of tax		-	-
Total comprehensive income for the year		8,762	1,521

For Jubilant Pharma Australia Pty Limited

Ms. Foram Prakash Naidu
(Director)
Date: 19 May 2026

Jubilant Pharma Australia Pty Ltd
Statement of Cash Flows for the year ended 31 March 2026
(All amounts in AUD, unless otherwise stated)

	As at	As at
	31 March 2026	31 March 2025
Cash flow from operating activities		
Net profit before tax	1,626	1,521
Operating cash flow before working capital changes	1,626	1,521
Increase in trade receivables, loans, other financial assets and other assets	(12,394)	(4,964)
(Decrease)/ Increase in trade payables, other financial liabilities, other liabilities and provisions	(3,617)	14,715
Cash (used in)/generated from operations	(14,385)	11,272
Income tax paid (net of refund)	-	-
Net cash (used in)/generated from operating activities	(14,385)	11,272
 Net (decrease)/ increase in cash and cash equivalents	 (14,385)	 11,272
Cash and cash equivalents at the beginning of year	25,956	14,684
Cash and cash equivalents at the end of the year	11,571	25,956

For Jubilant Pharma Australia Pty Limited

Ms. Foram Prakash Naidu
(Director)
Date: 19 May 2026

Jubilant Pharma Australia Pty Ltd
Statement of Changes in Equity for the year ended 31 March 2026
(All amounts in AUD, unless otherwise stated)

A. Equity share capital	Amount
Balance as at 1 April 2024	20,000
Changes in equity share capital during the year	-
Balance as at 31 March 2025	20,000
Changes in equity share capital during the year	-
Balance as at 31 March 2026	20,000

B. Other equity

	Reserves and surplus	Total
	Retained earnings	
Balance as at 31 March 2024	(41,037)	(41,037)
Profit for the year	1,521	1,521
Total comprehensive income for the year	1,521	1,521
Balance as at 31 March 2025	(39,516)	(39,516)
Profit for the year	8,762	8,762
Total comprehensive income for the year	8,762	8,762
Balance as at 31 March 2026	(30,754)	(30,754)

For Jubilant Pharma Australia Pty Limited

Ms. Foram Prakash Naidu
(Director)
Date: 19 May 2026

Note 1: Corporate information

Jubilant Pharma Australia Pty Ltd ("the Company") is a for-profit proprietary Company, incorporated and domiciled in Australia. The Company is a wholly owned subsidiary of Jubilant Pharma Limited ("the holding company") whose ultimate parent company is Jubilant Pharmova Limited, a company incorporated in India.

The principal activity of Jubilant Pharma Australia Pty Ltd is applying, obtaining and maintaining market authorisation in its name and acting as the importer and distributor of pharmaceuticals products.

Note 2. Material accounting policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. The accounting policies adopted are consistent with those of the previous financial year.

(a) Basis of preparation

(i) Statement of compliance

These financial statements with limited information have been prepared solely for consideration in the consolidated financial statements of the Ultimate Parent Company. These financial statements have been prepared in accordance with the Ultimate Parent's accounting policies which are in agreement with the recognition and measurement principles laid down under the Companies (Indian Accounting Standards) Rules, 2015, as amended.

(ii) Historical cost convention

These financial statements have been prepared under historical cost convention on accrual basis, unless otherwise stated.

(b) Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the entity operates (i.e. the "functional currency"). The functional currency of the Company is Australian Dollars ("AUD"). These financial statements are presented in AUD.

(c) Current versus non-current classification

The Company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

An asset is treated as current when:

- It is expected to be realised or intended to be sold or consumed in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is expected to be realised within twelve months after the reporting period; or
- It is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

The Company classifies all other assets as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities respectively.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle for the purpose of current-non-current classification of assets and liabilities.

Jubilant Pharma Australia Pty Ltd
Notes to the financial statements for the year ended 31 March 2026
(All amounts in AUD, unless otherwise stated)

Note 3: Trade receivables

	As at	As at
	31 March 2026	31 March 2025
Unsecured and current		
Receivables from related parties	35,022	22,628
Total trade receivables	35,022	22,628

Note 4: Cash and cash equivalents

	As at	As at
	31 March 2026	31 March 2025
Balances with banks		
- in current accounts	11,571	25,956
Total cash and cash equivalents	11,571	25,956

Jubilant Pharma Australia Pty Ltd
Notes to the financial statements for the year ended 31 March 2026
(All amounts in AUD, unless otherwise stated)

Note 5: Equity share capital

	As at	As at
	31 March 2026	31 March 2025
Paid up share capital		
20000 Common stock of no par value	20,000	20,000
	20,000	20,000

Movement in equity share capital	No. of shares	Amount
As at 1 April 2024	20,000	20,000
Additions during the year	-	-
As at 31 March 2025	20,000	20,000
Additions during the year	-	-
As at 31 March 2026	20,000	20,000

Terms and rights attached to equity shares

The Company has only one class of Common stock referred to herein as equity shares. Each holder of common stock is entitled to one vote per common stock. In the event of liquidation of the Company, the stockholders shall be entitled to receive all of the remaining assets of the Company, after distribution of all preferential amounts, if any. Such amounts will be in proportion to the number of common stock of equity shares held by the stockholders.

Details of shareholders holding more than 5% shares in the Company:

	As at		As at	
	31 March 2026		31 March 2025	
	No. of shares	% holding	No. of shares	% holding
Jubilant Pharma Limited - the holding company	20,000	100.00%	20,000	100.00%
Common stock of no par value				

Jubilant Pharma Australia Pty Ltd
Notes to the financial statements for the year ended 31 March 2026
(All amounts in AUD, unless otherwise stated)

Note 6: Trade payables		
	As at	As at
	31 March 2026	31 March 2025
Current		
Dues to relates parties	38,035	38,035
Dues to others	26,448	30,065
Total trade payables	64,483	68,100

Jubilant Pharma Australia Pty Ltd
Notes to the financial statements for the year ended 31 March 2026
(All amounts in AUD, unless otherwise stated)

Note 7: Revenue from operations

	For the year ended	For the year ended
	31 March 2026	31 March 2025
Sale of products		
Sale of services	34,042	30,794
Total revenue from operations	34,042	30,794

Note 8: Other expenses

	For the year ended	For the year ended
	31 March 2026	31 March 2025
Rates and taxes	329	321
Payments to statutory auditors	7,920	7,480
Legal and professional fees	21,063	19,564
Bank charges	3,104	1,908
Total other expenses	32,416	29,273