Dr. Stein, Keß & Partner
Steuerberater PartG mbB

Metzlerstr. 26
60594 Frankfurt

ANNUAL FINANCIAL STATEMENTS

at 31. March 2026

Ipca Pharmaceuticals GmbH
Vermarktung und der Vertrieb von Arzneimitteln

Seeburger Straße 17

55239 Gau-Odernheim

Tax office: Bingen-Alzey

Tax No.: 08/663/53169

Balance sheet as at 31/03/2026

Ipca Pharmaceuticals GmbH Vermarktung und der Vertrieb von Arzneimitteln, Gau-Odernheim

ASSETS

	EUR	EUR
A. Current assets		
I. Receivables and other assets		
1. Other assets		1,213.04
II. Cash on hand, central bank balances, bank balances, and checks		75,332.36
Total current assets		76,545.40
		76,545.40

Balance sheet as at 31/03/2026

Ipca Pharmaceuticals GmbH Vermarktung und der Vertrieb von Arzneimitteln, Gau-Odernheim

TOTAL EQUITY AND LIABILITIES

	EUR	EUR
A. Equity		
I. Subscribed capital		25,000.00
II. Net income for the financial year		0.00
Total equity		25,000.00
B. Provisions		
1. Other provisions		2,500.00
C. Liabilities		
1. Trade payables	22,844.16	
- of which remaining term up to 1 year EUR 22,844.16		
2. Liabilities to affiliated companies	26,201.24	
- of which remaining term up to 1 year EUR 26,201.24		49,045.40
		76,545.40

Klaus Löhl
Managing Director
(18.5.26)

Accounts as at 31/03/2026

Ipca Pharmaceuticals GmbH Vermarktung und der Vertrieb von Arzneimitteln, Gau-Odernheim

ASSETS

Account	Description	EUR	EUR
	Other assets		
1340	Receivables from employees (payroll)	9.00	
1420	Accounts receivable from VAT adv. paym.	1,112.08	
1434	Input tax ded. following period/year	91.96	
		1,213.04	
1406	Deductible input tax 19%	1,112.08	
1407	Dedctbl inpt tax sec 13b UStG 19%	4,224.18	
3820	VAT prepayments	1,112.08-	
3837	VAT under section 13b UStG 19%	4,224.18-	
		0.00	
			1,213.04
	Cash on hand, central bank balances, bank balances, and checks		
1800	Citibank #222091276	50,811.66	
1810	Citibank #222091837	24,520.70	75,332.36
			76,545.40

Ipca Pharmaceuticals GmbH Vermarktung und der Vertrieb von Arzneimitteln, Gau-Odernheim

TOTAL EQUITY AND LIABILITIES

Account	Description	EUR	EUR
	Subscribed capital		
2900	Subscribed capital		25,000.00
	Net income for the financial year		
	Net income for the financial year		0.00
	Other provisions		
3095	Provsns period-end closing/ audit costs		2,500.00
	Trade payables		
3300	Trade payables		22,844.16
	of which remaining term up to 1 year EUR 22,844.16		
3300	Trade payables		
	Liabilities to affiliated companies		
3400	Liabilities to affiliated companies		26,201.24
	of which remaining term up to 1 year EUR 26,201.24		
3400	Liabilities to affiliated companies		
			76,545.40

Income statement from 15/10/2025 to 31/03/2026

Ipca Pharmaceuticals GmbH Vermarktung und der Vertrieb von Arzneimitteln, Gau-Odernheim

	EUR	EUR
1. Other operating income		73,798.76
2. Personnel expenses		
a) Wages and salaries	38,333.34	
b) Social security costs and expenses for old age pensions and other benefits	2,997.30	41,330.64
3. Other operating expenses		32,468.12
4. Net income/net loss after tax		**0.00**
5. Net income for the financial year		**0.00**

Ipca Pharmaceuticals GmbH Vermarktung und der Vertrieb von Arzneimitteln, Gau-Odernheim

Klaus Köhl
Managing Director
(18.05.26)

Income statement accounts from 15/10/2025 to 31/03/2026

Ipca Pharmaceuticals GmbH Vermarktung und der Vertrieb von Arzneimitteln, Gau-Odernheim

Account	Description	EUR	EUR
	Other operating income		
4832	Other operating income f. affltd comp.		73,798.76
	Wages and salaries		
6020	Salaries		38,333.34
	Social security costs and expenses for old age pensions and other benefits		
6110	Statutory social security expenses		2,997.30
	Other operating expenses		
6300	Other operating expenses	2,739.60	
6303	Purchased services/ third-party services	22,232.50	
6420	Contributions	365.00	
6595	Third-party vehicle expenses	251.60	
6645	Non-deductible business expenses	28.00	
6825	Legal and consulting expenses	2,370.00	
6827	Period-end closing	2,500.00	
6830	Bookkeeping expenses	1,176.00	
6855	Incidental monetary transaction costs	805.42	32,468.12
	Net income for the financial year		**0.00**

Ipca Pharmaceuticals GmbH Vermarktung und der Vertrieb von Arzneimitteln, Gau-Odernheim

Related Party Disclosures

During the period reimbursements of expenses from Ipca Laboratories Ltd included in Other operating income f. affiliated companies was EUR 73.798,76 (previous period EUR N/A).

At the period end an amount of EUR 0 (previous period EUR N/A) owing from Ipca Laboratories Ltd for expense reimbursements was included in Receivables.

At the period end an amount of EUR 26.201,24 (previous period EUR N/A) owing to Ipca Laboratories Ltd was included in Other Current Liabilities (Liabilities to affiliated companies).

Klaus Köhle
Managing Director
(18.8.26)