

## Details of Assets, Liabilities, net worth and revenue of companies involved, pre and post scheme

(All amounts are INR lakhs, except share data and unless otherwise stated)

				As at	As at	
			Notes	Orchid Pharma Ltd as on December 31st, 2024	DLL as on December 31st, 2024	Post Amalgamation
<b>ASSETS</b>						
<b>Non-current assets</b>						
Property, plant and equipment			4	60,240.93	7,672.04	67,912.97
Intangible assets			4	63.89		63.89
Capital work in progress			5	3,191.85		3,191.85
Intangible assets under development			5	1,598.38		1,598.38
Right of use assets			4	41.82		41.82
<b>Financial assets</b>						-
Investments			6	6,933.34	21,857.07	10,948.41
Loan to Subsidiary			7	6,273.72	-	6,273.72
Other financial assets			8	405.12	321.89	727.01
Non Current tax assets (net)			9	5,130.15	-	5,130.15
Other non current assets			10	1,530.66	-	1,530.66
<b>Total non-current assets</b>				<b>85,409.86</b>	<b>29,851.00</b>	<b>97,418.86</b>
						-
<b>Current assets</b>						-
Inventories			11	33,479.36	17,252.66	50,732.02
<b>Financial assets</b>						-
Investments			12	-		-
Trade receivables			13	22,885.58	11,230.48	34,116.06
Cash and cash equivalents			14	241.34	135.44	376.78
Bank balances other than above			15	19,741.46	1,841.59	21,583.05
Loan to Subsidiary			16	-	0.00	0.00
Other financial assets			17	378.10	57.09	435.19
Current tax assets (net)			18	172.03	71.65	243.68
				-		-

Other current assets			19	4,497.30	1,935.75	6,433.05
Total current assets				<b>81,395.17</b>	<b>32,524.66</b>	<b>1,13,919.83</b>
		<b>Total Assets</b>		<b>1,66,805.03</b>	<b>62,375.66</b>	<b>2,11,338.69</b>
						-
<b>EQUITY AND LIABILITIES</b>						-
<b>Equity</b>						-
Equity share capital			20	5,071.91	1,384.66	5,988.52
Other equity			21	1,24,381.38	34,760.88	1,54,650.14
<b>Total equity</b>				<b>1,29,453.29</b>	<b>36,145.54</b>	<b>1,60,638.66</b>
						-
<b>Liabilities</b>						-
<b>Non-current liabilities</b>						-
Financial liabilities						-
Borrowings			22	12,881.83	1,536.05	1,536.05
Lease Liability			23	12.00		12.00
Provisions			24	365.81	156.50	522.31
Deferred Tax Liability (Net)			25	-	984.34	984.34
Other liabilities				-		
<b>Total non-current liabilities</b>				<b>13,259.64</b>	<b>2,676.89</b>	<b>3,054.70</b>
						-
<b>Current liabilities</b>						-
Financial liabilities						
Borrowings			26	7,343.59	10,456.29	17,799.88
Lease Liability			27	33.33		33.33
Trade payables			28			-
- Outstanding Dues of Micro and Small Enterprises				1,007.76	357.13	1,364.89
- Outstanding Dues of Creditors other than Micro and Small Enterprises				14,036.24	11,729.75	25,765.99
Short term provisions			29	197.42	731.63	929.05
Other current liabilities			30	1,473.76	278.43	1,752.19
<b>Total current liabilities</b>				<b>24,092.10</b>	<b>23,553.23</b>	<b>47,645.33</b>
		<b>Total Liabilities</b>		<b>37,351.74</b>	<b>26,230.12</b>	<b>50,700.03</b>

		<b>Total Equity and Liabilities</b>	<b>1,66,805.03</b>	<b>62,375.66</b>	<b>2,11,338.69</b>
		<b>Revenue for the year ending 31.03.2024 (Full Year)</b>	<b>84975.76</b>	<b>66512.49</b>	
		<b>Revenue for the year ending 31.12.2024 (Nine Month)</b>	<b>71011.95</b>	<b>37907.84</b>	
		<b>Networth</b>	<b>1,29,453.29</b>	<b>36,145.54</b>	<b>1,60,638.66</b>

**Note:**

Value of assets and liabilities of Transferor Company that are being transferred to Transferee Company pursuant to the Scheme:

- 1) Value of assets: INR 44533.66 lakhs
- 2) Value of liabilities: INR 26230.12 lakhs