

RPG Active Pharma Limited
Balance sheet as at 31 March 2026

(All amounts in Indian Rupees lakhs, unless otherwise stated)

Particulars	Note No.	As at 31 March 2026	As at 31 March 2025
ASSETS			
Non-current assets			
Current Tax asset (Net)	9(c)	0*	-
Total non-current assets		0*	-
Current assets			
Financial assets			
i. Cash and cash equivalents	3(b)	3,478	-
ii. Other financial assets	3(a)	4	-
Total current assets		3,482	-
Total assets		3,482	-
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	4(a)	117	-
Other equity	4(b)	3,358	-
Total equity		3,475	-
LIABILITIES			
Current liabilities			
Financial liabilities			
i. Trade payables	5(a)		-
(a) total outstanding dues of micro enterprises and small enterprises		-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		4	-
ii. Other financial liabilities	5(b)	3	-
Current tax liabilities (Net)	9(c)	0*	-
Total current liabilities		7	-
Total liabilities		7	-
Total equities and liabilities		3,482	-

* Amount includes less than Rs 50,000

Summary of material accounting policies 2

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

As per our report of even date

For **S R B C & CO LLP**
Chartered Accountants
Firm's Registration No: 324982E/E300003

For and on behalf of the Board of Directors
RPG Active Pharma Limited
CIN: U21001MH2025PLC464091

Sd/-
Aruna Kumaraswamy
Partner
Membership No. 219350
Place: Mumbai
Date: April 29, 2026

Sd/-
Ashok Nair
Director
DIN: 07906710

Sd/-
Rajat Bhargava
Director
DIN:07752438

Sd/-
Amol Lone
Director
DIN:11449000

Place: Mumbai
Date: April 29, 2026

RPG Active Pharma Limited
Statement of profit and loss for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, unless otherwise stated)

Particulars	Note No.	Year ended 31 March 2026	Year ended 31 March 2025
Revenue from operations		-	-
Other income	6	4	-
Total Income		4	-
Expenses			
Other expenses	7	4	-
Total expenses		4	-
Profit before tax[#]		1	-
Income tax expense			
- Current tax	9(a)	0	-
- Deferred tax		-	-
Income tax expense		0*	-
Profit for the year		0	-
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Re-measurements gains / (losses) of defined benefit plans		-	-
Income tax relating to the above		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		0*	-

Amount rounded off to nearest lakhs

* Amount includes less than Rs 50,000

Earnings per equity share (of face value of Rs. 10/- each)

Basic and Diluted earnings per share attributable to the equity holders of the Company	10	0.04	-
--	----	-------------	---

Summary of material accounting policies

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

As per our report of even date

For **S R B C & CO LLP**

Chartered Accountants

Firm's Registration No: 324982E/E300003

For and on behalf of the Board of Directors

RPG Active Pharma Limited

CIN: U21001MH2025PLC464091

Sd/-

Aruna Kumaraswamy

Partner

Membership No. 219350

Place: Mumbai

Date: April 29, 2026

Sd/-

Ashok Nair

Director

DIN: 07906710

Sd/-

Rajat Bhargava

Director

DIN:07752438

Sd/-

Amol Lone

Director

DIN:11449000

Place: Mumbai

Date: April 29, 2026

RPG Active Pharma Limited
Statement of changes in equity for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, unless otherwise stated)

(A) Equity share capital

Particulars	Amount	No. of Shares
Equity shares of Rs 10/- each, issued, subscribed and fully paid up		
As at 1 April 2025	-	-
Changes in equity share capital during the year	117	11,68,500
As at 31 March 2026	117	11,68,500

Particulars	Amount	No. of Shares
Equity shares of Rs 10/- each, issued, subscribed and fully paid up		
As at 1 April 2024	-	-
Changes in equity share capital during the year	-	-
As at 31 March 2025	-	-

(B) Other equity

Particulars	Reserves and Surplus					Total
	Notes	Capital reserve	General Reserve	Securities premium	Retained earnings	
Balance as at 1 April 2024	8(b)	-	-	-	-	-
Profit for the year		-	-	-	-	-
Other Comprehensive Income		-	-	-	-	-
Total comprehensive income for the year		-	-	-	-	-
Dividend paid including dividend tax		-	-	-	-	-
Balance as at 31 March 2025		-	-	-	-	-
Profit for the year		-	-	3,361	0*	3,361
Other Comprehensive Income		-	-	-	-	-
Total comprehensive income for the year		-	-	3,361	0	3,361
Incorporation expenses		-	-	(3)	-	(3)
Balance as at 31 March 2026		-	-	3,358	0	3,358

* Amount includes less than Rs 50,000

Summary of material accounting policies

2

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

As per our report of even date

For **S R B C & CO LLP**

Chartered Accountants

Firm's Registration No: 324982E/E300003

For and on behalf of the Board of Directors

RPG Active Pharma Limited

CIN: U21001MH2025PLC464091

Sd/-

Aruna Kumaraswamy

Partner

Membership No. 219350

Place: Mumbai

Date: April 29, 2026

Sd/-

Ashok Nair

Director

DIN: 07906710

Sd/-

Rajat Bhargava

Director

DIN:07752438

Sd/-

Amol Lone

Director

DIN:11449000

Place: Mumbai

Date: April 29, 2026

RPG Active Pharma Limited
Statement of Cash Flows for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, unless otherwise stated)

Particulars	Note No.	Year ended 31 March 2026	Year ended 31 March 2025
A Cash Flow from operating activities			
Profit before income tax		1	-
Adjustments for:			
Interest received		(4)	-
		(3)	-
Working capital adjustments:			
(Increase) / Decrease in other financial assets (current)		(4)	-
Increase / (Decrease) in trade payables		4	-
Increase / (Decrease) in other financial liabilities		3	-
Cash generated from operations		(0)	-
Income taxes paid (net of refunds)		(0)	-
Net cash outflow from operating activities		(1)	-
B Cash flow from investing activities:			
Interest received		4	-
Net cash inflow from investing activities		4	-
C Cash flow from financing activities			
Proceeds from Issue of Equity Shares		3,478	-
Incorporation expense		(3)	-
Net cash (outflow) from financing activities		3,475	-
Net increase in cash and cash equivalents		3,478	-
Add: Cash and cash equivalents at the beginning of the financial year		-	-
Cash and cash equivalents at the end of the year		3,478	-

The above Statement of Cash Flow has been prepared under the 'Indirect Method' as set out in the Accounting Standard (IND AS) 7 - "Cash Flow Statements".

Summary of material accounting policies 2
The material accounting policies are an integral part of standalone Ind AS financial statements.

As per our report of even date

For **S R B C & COLLP**
Chartered Accountants
Firm's Registration No: 324982E/E300003

For and on behalf of the Board of Directors
RPG Active Pharma Limited
CIN: U21001MH2025PLC464091

Sd/-
Aruna Kumaraswamy
Partner
Membership No. 219350
Place: Mumbai
Date: April 29, 2026

Sd/-
Ashok Nair
Director
DIN: 07906710

Sd/-
Rajat Bhargava
Director
DIN:07752438

Sd/-
Amol Lone
Director
DIN:11449000

Place: Mumbai
Date: April 29, 2026

RPG Active Pharma Limited
Notes accompanying the Ind AS financial statements for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, unless otherwise stated)

RPG Active Pharma Limited
Notes accompanying the Ind AS financial statements for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, unless otherwise stated)

3 Other financial assets

a) Other financial assets (at amortised cost)

Particulars	31 March 2026		31 March 2025	
	Current	Non-Current	Current	Non-current
Interest accrued on deposits (not due)	4	-	-	-
Total other financial assets	4	-	-	-

b) Cash and cash equivalents

Particulars	31 March 2026	31 March 2025
Balances with banks		
- in current accounts	1	-
- Deposits with original maturity of less than three months	3,477	-
Total cash and cash equivalents	3,478	-

4 Equity share capital and other equity

a) Equity Share Capital

Particulars	31 March 2026	31 March 2025
Authorised Equity Share capital		
11,69,000 equity shares of Rs. 10 each (31 March 2025 Nil)	117	-
Issued, Subscribed and Paid-up Capital		
11,68,500 equity shares of Rs. 10 each (31 March 2025 Nil)	117	-

(i) Movements in equity share capital

Particulars	31 March 2026		31 March 2025	
	Number	Rs. in lakhs	Number	Rs. in lakhs
Share outstanding at the beginning of the year	-	-	-	-
Share outstanding at the end of the year	11,68,500	117	-	-

Terms and rights attached to equity shares

The Company has only one class of shares i.e. equity shares having a face value of Rs.10 each. Each shareholder is entitled to one vote per share held.

(ii) Details of shareholding of Promoters and Promoters group

Shares held by promoters as at 31 March 2026					
Promoter name	Number of shares at the beginning of the period	Change during the year	Number of shares at the end of the period	% of total shares	% Change during the year
- RPG Life Sciences Ltd	-	11,68,494	11,68,494	100.0	100%
- Harshvardhan Goenka	-	1	1	0.0	0%
- Mala Goenka	-	1	1	0.0	0%
- Anant Goenka	-	1	1	0.0	0%
- Radha Goenka	-	1	1	0.0	0%
- Vasundhara Patni	-	1	1	0.0	0%
- Apoorva Patni	-	1	1	0.0	0%
Total shares held by Promoters	-	11,68,500	11,68,500	100.0	

The percentage shareholding above has been computed considering the outstanding number of shares of Nil as at 31 March 2026.

Shares held by promoters as at 31 March 2025					
Promoter name	Number of shares at the beginning of the period	Change during the year	Number of shares at the end of the period	% of total shares	% Change during the year
- RPG Life Sciences Limited	-	-	-	-	0%
- Harshvardhan Goenka	-	-	-	-	0%
- Mala Goenka	-	-	-	-	0%
- Anant Goenka	-	-	-	-	0%
- Radha Goenka	-	-	-	-	0%
- Vasundhara Patni	-	-	-	-	0%
- Apoorva Patni	-	-	-	-	0%
Total shares held by Promoters	-	-	-	-	

RPG Active Pharma Limited
Notes accompanying the Ind AS financial statements for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, unless otherwise stated)

5 Financial liabilities (Continued)

b) Other financial liabilities (at amortised cost)

Particulars	31 March 2026		31 March 2025	
	Current	Non-current	Current	Non-current
Payable to Related Party	3	-	-	-
Total other financial liabilities	3	-	-	-

(i) Payable to Related Party includes debts due to:

Particulars	As at March 2026	As at March 2025
RPG Life Sciences Limited	3	-

The amount pertains to expense incurred by the related party on behalf of the company which is payable to them.

(All amounts in Indian Rupees lakhs, unless otherwise stated)

6 Other income

Particulars	31 March 2026	31 March 2025
Interest Income on deposits (measured at amortised cost)	4	-
Total other income	4	-

7 Other expenses

Particulars	31 March 2026	31 March 2025
Payments to auditors (refer note 8)	4	-
Total	4	-

8 Details of payments to auditors

Particulars	31 March 2026	31 March 2025
a) Audit fees	4	-
Total	4	-

9 Income tax expense

a) Income tax expense

Particulars	31 March 2026	31 March 2025
<i>Current tax</i>		
Current tax on profits for the year	0*	-
<i>Deferred tax</i>		
(Decrease) increase in deferred tax liabilities	-	-
Income tax expense	0*	-

* Amount includes less than Rs 50,000

b) The reconciliation between the statutory income tax rate applicable to the Company and the effective income tax rate of the Company is as follows :

Particulars	31 March 2026	31 March 2025
Total profit for the year	1	-
Tax using the Company's domestic tax rate 25.17%	25.17% 0*	25.17% -
Permanent differences due to:		
Expenses not deductible for tax purposes	0.00% -	0.00% -
Current and Deferred Tax expenses as per note 9(a)	25.17% 0*	25.17% -

* Amount includes less than Rs 50,000

c) Current tax assets/(liabilities)

Particulars	31 March 2026	31 March 2025
Opening balance Asset (net)	-	-
Less: Current tax payable for the year	(0)	-
Add: Taxes paid (net of refund received)	0	-
Closing balance Asset (net)	0*	-
Current tax assets (net)	0*	-
Current tax liabilities (net)	(0)	-

* Amount includes less than Rs 50,000

RPG Active Pharma Limited
Notes accompanying the Ind AS financial statements for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, unless otherwise stated)

10 Earnings per share

a) **Profit attributable to equity share holders**

Particulars	31 March 2026	31 March 2025
Profit attributable to the equity holders of the company	<u>0*</u>	-
	<u>0</u>	-

* Amount includes less than Rs 50,000

b) **Weighted average number of equity shares**

Particulars	31 March 2026	31 March 2025
	No. of shares	No. of shares
Weighted average number of equity shares used as the denominator in calculating basic and diluted earnings per share	11,68,500	-
<u>Earnings per share</u>		
Basic and Diluted EPS attributable to equity holders	0.04	-

11 Contingent liabilities

The Company has no contingent liabilities during the financial year.

(All amounts in Indian Rupees lakhs, unless otherwise stated)

12 Financial risk management

The Company's financial liabilities includes Trade Payables and other payables. The Company's financial assets includes Interest accrued on deposits and cash and cash equivalents. The Company is exposed to credit risk, liquidity risk and interest rate risk.

The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Board of Directors is responsible for developing and monitoring the Company's risk management policies. The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. The Company, through its training, standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

i. Credit risk:

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The credit risk relates to the certain items is as follows :

Cash and cash equivalents

As at the year end, the Company held cash Rs. 3,478 lakhs (31 March 2025 - Nil). The cash and cash equivalent are held with banks.

Other financial assets

- a) Other financial assets which include interest accrued on deposits for which the credit risk is the expected to be low.

ii. Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risk to the Company's reputation.

The table below provides details regarding the contractual undiscounted cash flows. Balances due within twelve months equal their carrying balances as the impact of discounting is not significant.

Contractual maturities of financial liabilities	Carrying Amount	Less than 1 year	1 to 3 years	More than 3 years	Total
31 March 2026					
<u>Non Derivative</u>					
Trade payables	4	4	-	-	4
Other financial liabilities	3	3	-	-	3
	<u>7</u>	<u>7</u>	-	-	<u>7</u>
31-Mar-25					
<u>Non Derivative</u>					
Trade payables	-	-	-	-	-
Other financial liabilities	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

iii. Interest Rate Risk

Interest rate risk can be either fair value interest rate risk or cash flow interest rate risk. Fair value interest rate risk is the risk of changes in fair values of fixed interest bearing financial assets because of fluctuations in the interest rates, if such assets are measured at fair value through profit or loss. Cash flow interest rate risk is the risk that the future cash flows of financial asset will fluctuate because of fluctuations in the interest rates.

(All amounts in Indian Rupees lakhs, unless otherwise stated)

13 Fair value measurements

a) Financial instruments by category

Particulars	31 March 2026		Total Carrying Value	Total Fair Value	31 March 2025		Total Carrying Value	Total Fair Value
	Amortised cost	FVTPL			Amortised cost	FVTPL		
Financial assets								
Cash and cash equivalents	3,478	-	3,478	3,478	-	-	-	-
Other Financial Assets	4	-	4	4	-	-	-	-
Total Financial assets	3,482	-	3,482	3,482	-	-	-	-
Financial liabilities								
Trade payables	4	-	4	4	-	-	-	-
Other financial liabilities	3	-	3	3	-	-	-	-
Total financial liabilities	7	-	7	7	-	-	-	-

b) Fair value hierarchy

There are no investments which has been measured at Fair value.

The following methods and assumptions were used to estimate the fair values:

- 1 Fair value of cash and cash equivalents, other current financial assets, trade payables, other current financial liabilities approximate their carrying amounts largely due to short term maturities of these instruments. In determining the fair value measurement, the impact of potential climate risk, including legislation, which may affect the fair value measurement of these assets and liabilities has been considered by the management.
- 2 **Significant estimates**
The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Company uses its judgement to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of each reporting period.
- 3 The Company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:
Level 1: quoted (unadjusted) prices in active markets for identical assets or liabilities.
Level 2: other techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly.
Level 3: techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.
- 4 **Valuation technique used to determine fair value**
Specific valuation techniques used to value financial instruments include:
- the fair value of the remaining financial instruments is determined using discounted cash flow analysis.
- 5 There are no transfers between level 1 and level 2 during the period.

RPG Active Pharma Limited
Notes to Ind AS financial statements for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, unless otherwise stated)

14 Related party transactions

In compliance with Ind AS 24 - "Related Party Disclosures", as notified under Rule 3 of the Companies (Indian Accounting Standards) Rules, 2016 and Companies (Indian Accounting Standards) Amendment Rules, 2017 the required disclosures are given in the table below:

a) Related parties being an entity where control exists:

Entities which have ability to exercise influence / significant influence over the Company -RPG Life Sciences Limited (Holding Company)

b) Related parties with whom the Company had transactions during the year

Key Management Personnel -Rajat Bhargava- Director (w.e.f 24 December 2025) -Ashok Nair- Director (w.e.f 24 December 2025) -Amol Lone- Director (w.e.f 24 December 2025) Entities where control / significant influence by Directors / KMPs and their relatives exists and with whom transactions have taken place -RPG Life Sciences Limited (Holding Company)
--

(All amounts in Indian Rupees lakhs, unless otherwise stated)

14 Related party transactions (Continued)

c) Transactions with the other related parties:

The following transactions occurred with the other related parties:

Particulars	Entity with significant influence over the Company		Key Management Personnel		Director		Holding Company		Employee Benefit fund		Total	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025	31 March 2026	31 March 2025	31 March 2026	31 March 2025	31 March 2026	31 March 2025	31 March 2026	31 March 2025
1 Investment from Holding - RPG Life Sciences Limited	-	-	-	-	-	-	3,478	-	-	-	3,478	-
2 Reimbursement of Expenses - RPG Life Sciences Limited	-	-	-	-	-	-	3	-	-	-	3	-

The following table provides the total amount of balances outstanding as at the year-end:

Particulars	Entity with significant influence over the Company		Key Management Personnel		Director		Holding Company		Employee Benefit fund		Total	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025	31 March 2026	31 March 2025	31 March 2026	31 March 2025	31 March 2026	31 March 2025	31 March 2026	31 March 2025
3 Other Payables - RPG Life Sciences Limited	-	-	-	-	-	-	3	-	-	-	3	-

a. Reimbursement / Recovery of Expenses (refer Sr. no. 2)

These transactions represent expenses incurred by the related party on behalf of the Company. The reimbursement of expenses is made on actual cost incurred basis without markup. The amount reimbursed are unsecured and interest free.

b. Credit balance outstanding at period end (refer Sr.no 3)

Other payables balances are unsecured, interest free and require settlement in cash. No guarantee or other security has been given against these payables.

RPG Active Pharma Limited
Notes to Ind AS financial statements for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, unless otherwise stated)

15 Ratio Analysis and its elements

Ratio	Numerator	Denominator	31 March 2026	31 March 2025	% change	Reason for variance
Current ratio	Current Assets	Current Liabilities	494.20	0.00	100.00%	Increase due to investment in Fixed Deposit
Debt- Equity Ratio	Current and Non Current Borrowings	Total Equity	0.00%	0.00%	-	-
Debt Service Coverage ratio	Earning Available for Debt Service = Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Finance Costs	Interest on borrowings+ Principal repayments	0.00%	0.00%	-	-
Return on Equity Ratio	Profit After Tax	Total Equity	0.01%	0.00%	-	-
Inventory Turnover Ratio	Revenue from operations	Average Inventory	0.00%	0.00%	-	-
Trade Receivables Turnover Ratio	Revenue from operations	Average Trade Receivable	0.00%	0.00%	-	-
Trade Payable Turnover Ratio	Cost of materials consumed + other Expenses- (corporate social responsibility (CSR)+ Donations + Loss/ (profit) on sale of Fixed Assets +Rates and Taxes + Sundry Balance write off /Bad debts (net) + Provision for doubtful debts)	Average Trade Payable	0.00%	0.00%	-	-
Net Capital Turnover Ratio	Revenue from operations	Average Working Capital = Current Assets - Current Liabilities	0.00%	0.00%	-	-
Net Profit Ratio	Profit after Tax	Revenue from operations	0.00%	0.00%	-	-
Return on Capital Employed	Profit Before tax + Finance Cost	Capital Employed = Tangible Networth+Total Debt +Deferred Tax Liabilities	0.02%	0.00%	-	-
<u>Return on Investment</u>						
Mutual Fund Investments	Gain on sale/ fair valuation of Mutual Fund	Average Investment in Mutual	0.00%	0.00%	-	-
Fixed Income Investment (Fixed Deposits)	Interest Income	Average Investment in Fixed Income Investment	6.25%	0.00%	100.00%	Increase due to investment in Fixed Deposit

RPG Active Pharma Limited
Notes to Ind AS financial statements for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, unless otherwise stated)

RPG Active Pharma Limited
Notes to Ind AS financial statements for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, unless otherwise stated)

16 Other Statutory Information

- i. The Company does not have any Benami property. No proceedings have been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made there under.
- ii. The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.
- iii. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- iv. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- v. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- vi. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- vii. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- viii. The Company has not been declared as wilful defaulter by any banks or financial institutions or other lenders.
- ix. The Company is maintaining its books of accounts in electronic mode and these books of accounts are accessible in India at all the times and the back up of books of accounts has been kept in servers physically located in India on a daily basis from the date of incorporation i.e; 24 December, 2025 onwards.
- x. The Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software, except that audit trail feature is not enabled at the database level insofar as it relates to the accounting software. Further no instance of audit trail feature being tampered with was noted in respect of accounting software where the audit trail has been enabled.

As per our report of even date

For S R B C & CO LLP
Chartered Accountants
Firm's Registration No: 324982E/E300003

For and on behalf of the Board of Directors
RPG Active Pharma Limited
CIN: U21001MH2025PLC464091

Sd/-
Aruna Kumaraswamy
Partner
Membership No. 219350
Place: Mumbai
Date: April 29, 2026

Sd/-
Ashok Nair
Director
DIN: 07906710

Sd/-
Rajat Bhargava
Director
DIN:07752438

Sd/-
Amol Lone
Director
DIN:11449000

Place: Mumbai
Date: April 29, 2026