ABRIDGE SPECIALITY LIMITED

Regd. Office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan, H.P. – 174101
CIN: U21001HP2026PLC012813

BALANCE SHEET AS AT 30 SEPTEMBER 2026

(All amounts in ₹)

Particulars	Note	As at 30 September 2026
I. ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment		-
(b) Capital work-in-progress		-
(c) Intangible assets		-
(d) Financial assets		-
(e) Deferred tax assets (net)		-
(f) Other non-current assets		-
Total non-current assets		-
(2) Current assets		
(a) Inventories		-
(b) Financial assets		
(i) Trade receivables		-
(ii) Cash and cash equivalents		-
(iii) Bank balances other than (ii) above		-
(iv) Other financial assets	3	1,00,000
(c) Current tax assets (net)		-
(d) Other current assets		-
Total current assets		**1,00,000**
TOTAL ASSETS		**1,00,000**
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	4	-
(b) Other equity	5	1,00,000
Total equity		**1,00,000**
Liabilities		
(1) Non-current liabilities		-
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings		-
(ii) Trade payables – total outstanding dues of micro and small enterprises		-
(iii) Trade payables – total outstanding dues of creditors other than MSEs		-
(iv) Other financial liabilities		-
(b) Other current liabilities		-
(c) Provisions		-
(d) Current tax liabilities (net)		-
Total liabilities		-
TOTAL EQUITY AND LIABILITIES		**1,00,000**

Material accounting policies: Note 2

The accompanying notes 1 to 25 form an integral part of these financial statements.

As per our report of even date	For and on behalf of the Board of Directors	
For D M K H & Co. Chartered Accountants Firm Reg. No.: 116886W		
Malavika Lokeshwar Partner Membership No.: 108628	Bhushan Singh Rana Whole-time Director DIN: 10289384	Durga Shankar Maity Whole-time Director DIN: 03136361
Place: Mumbai Date: 29 October 2026	Place: Date:	Place: Date:

AERIDGE SPECIALITY LIMITED Baddi

DMKH & CO. FRN 116886W MUMBAI CHARTERED ACCOUNTANTS

ABRIDGE SPECIALITY LIMITED

Regd. Office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan, H.P. – 174101
CIN: U21001HP2026PLC012813

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD FROM 2 JULY 2026 TO 30 SEPTEMBER 2026

(All amounts in ₹)

Particulars	Note	Period 2 Jul 2026 to 30 Sep 2026
I. Revenue from operations		-
II. Other income		-
III. Total income (I + II)		-
IV. Expenses		
Cost of materials consumed		-
Purchases of stock-in-trade		-
Changes in inventories of FG, WIP and stock-in-trade		-
Employee benefits expense		-
Finance costs		-
Depreciation and amortisation expense		-
Other expenses		-
Total expenses (IV)		-
V. Profit / (loss) before exceptional items and tax (III – IV)		-
VI. Exceptional items		-
VII. Profit / (loss) before tax (V – VI)		-
VIII. Tax expense	7	
(1) Current tax		-
(2) Deferred tax		-
IX. Profit / (loss) for the period (VII – VIII)		-
X. Other comprehensive income		
A (i) Items that will not be reclassified to profit or loss		-
(ii) Income tax relating to the above		-
B (i) Items that will be reclassified to profit or loss		-
(ii) Income tax relating to the above		-
XI. Total comprehensive income for the period (IX + X)		-
XII. Earnings per equity share (face value ₹10 each)	6	
(1) Basic (₹)		0.00
(2) Diluted (₹)		0.00

The accompanying notes 1 to 25 form an integral part of these financial statements.

ABRIDGE SPECIALITY LIMITED Baddi

As per our report of even date	For and on behalf of the Board of Directors	
For D M K H & Co. Chartered Accountants Firm Reg. No.: 116886W		
Malavika Lokeshwar Partner Membership No.: 108628	Bhushan Singh Rana Whole-time Director DIN: 10289384	Durga Shankar Maity Whole-time Director DIN: 03136361
Place: Mumbai Date: 29 October 2026	Place: Date:	Place: Date:

DMKH & CO. FRN 116886W MUMBAI CHARTERED ACCOUNTANTS

ABRIDGE SPECIALITY LIMITED

Regd. Office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan, H.P. – 174101
CIN: U21001HP2026PLC012813

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD FROM 2 JULY 2026 TO 30 SEPTEMBER 2026

(All amounts in ₹)

A. Equity Share Capital

Particulars	Amount (₹)
Balance as at 2 July 2026 (date of incorporation)	-
Changes due to prior period errors	-
Restated balance	-
Changes in equity share capital during the period (Note 4)	-
Balance as at 30 September 2026	**-**

B. Other Equity

Particulars	Share application money pending allotment	Retained earnings	Total
Balance as at 2 July 2026	-	-	-
Profit / (loss) for the period	-	-	-
Other comprehensive income	-	-	-
Total comprehensive income	-	-	-
Subscription by subscribers to the Memorandum pending allotment (Note 5)	1,00,000	-	1,00,000
Balance as at 30 September 2026	**1,00,000**	**-**	**1,00,000**

The accompanying notes 1 to 25 form an integral part of these financial statements.

As per our report of even date	For and on behalf of the Board of Directors	
For D M K H & Co. Chartered Accountants Firm Reg. No.: 116886W		
Malavika Lokeshwar Partner Membership No.: 108628	Bhushan Singh Rana Whole-time Director DIN: 10289384	Durga Shankar Maity Whole-time Director DIN: 03136361
Place: Mumbai Date: 29 October 2026	Place: Date:	Place: Date:

ABRIDGE SPECIALITY LIMITED Baddi

DMKH & CO. FRN 116886W MUMBAI CHARTERED ACCOUNTANTS

ABRIDGE SPECIALITY LIMITED

Regd. Office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan, H.P. – 174101
CIN: U21001HP2026PLC012813

STATEMENT OF CASH FLOWS FOR THE PERIOD FROM 2 JULY 2026 TO 30 SEPTEMBER 2026

(All amounts in ₹)

Particulars	Period 2 Jul 2026 to 30 Sep 2026
A. Cash flow from operating activities	
Profit / (loss) before tax	-
Adjustments	-
Operating profit before working capital changes	-
Net cash from / (used in) operating activities (A)	-
B. Cash flow from investing activities (B)	-
C. Cash flow from financing activities	
Proceeds from share application money (received in cash)	-
Net cash from / (used in) financing activities (C)	-
Net increase / (decrease) in cash and cash equivalents (A+B+C)	-
Cash and cash equivalents at the beginning of the period	-
Cash and cash equivalents at the end of the period	-
Non-cash transaction (Ind AS 7, para 43): Subscription of ₹1,00,000 by Brooks Laboratories Limited towards 10,000 equity shares, recognised as share application money pending allotment against a corresponding receivable, did not involve cash flow during the period.	

The cash flow statement has been prepared under the indirect method as set out in Ind AS 7.

The accompanying notes 1 to 25 form an integral part of these financial statements.

As per our report of even date	For and on behalf of the Board of Directors	
For D M K H & Co. Chartered Accountants Firm Reg. No.: 116886W		
Malavika Lokeshwar Partner Membership No.: 108628	Bhushan Singh Rana Whole-time Director DIN: 10289384	Durga Shankar Maity Whole-time Director DIN: 03136361
Place: Mumbai Date: 29 October 2026	Place: Date:	Place: Date:

ABRIDGE SPECIALITY LIMITED ★ Baddi

DMKH & CO. FRN 116886W MUMBAI CHARTERED ACCOUNTANTS

ABRIDGE SPECIALITY LIMITED

Regd. Office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan, H.P. – 174101
CIN: U21001HP2026PLC012813

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2026

(All amounts in ₹)

Note 1: Corporate Information

Abridge Speciality Limited ("the Company") is a public unlisted company incorporated in India on 2 July 2026 under the Companies Act, 2013 (CIN: U21001HP2026PLC012813), with its registered office at Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan, Himachal Pradesh – 174101. The Company is a subsidiary of Brooks Laboratories Limited, a company whose equity shares are listed on recognised stock exchanges in India. The Company has not commenced commercial operations as at the reporting date.

Note 2: Basis of Preparation and Material Accounting Policies

2.1 Statement of compliance

These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other relevant provisions of the Act, and are presented in the format prescribed under Division II of Schedule III to the Act. The Company is required to apply Ind AS from its inception under Rule 4(1) of the said Rules, being a subsidiary of a listed company to which Ind AS applies.

These are the Company's first financial statements, prepared for the first financial period from 2 July 2026 (date of incorporation) to 30 September 2026. As the Company has applied Ind AS from inception and has no previous GAAP financial statements, no transition reconciliations under Ind AS 101 are applicable, and no comparative figures are presented.

2.2 Basis of measurement

The financial statements have been prepared on the historical cost basis, except for certain financial instruments measured at fair value, as explained in the accounting policies below, on an accrual and going concern basis.

2.3 Functional and presentation currency and rounding

The financial statements are presented in Indian Rupees (₹), the Company's functional currency. All amounts are stated in absolute rupees, unless otherwise stated, as permitted by Schedule III given the size of the Company's turnover.

2.4 Use of estimates and judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ. Estimates are reviewed on an ongoing basis and revisions are recognised prospectively (Ind AS 8). The key judgement for the period is the classification of amounts received/receivable against shares pending allotment as equity (Note 5).

2.5 Current versus non-current classification

Assets and liabilities are classified as current or non-current in accordance with Ind AS 1 and Schedule III, Division II. The Company has identified twelve months as its operating cycle.

2.6 Financial instruments (Ind AS 32, Ind AS 107 and Ind AS 109)

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument, and are initially measured at fair value (transaction price for receivables without a significant financing component). Financial assets held to collect contractual cash flows that are solely payments of principal and interest are subsequently measured at amortised cost. Impairment is assessed using the expected credit loss (ECL) model under Ind AS 109. Financial assets are derecognised when the contractual rights to cash flows expire or are transferred.

2.7 Equity instruments and share application money

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all its liabilities (Ind AS 32). Equity shares are classified as equity. Share application money received or receivable for a fixed number of the Company's own equity shares, where the Company has no contractual obligation to refund the money or deliver a variable number of shares, is classified as equity and presented under 'Other equity' as 'Share application money pending allotment' until allotment, in accordance with Ind AS 32 and Schedule III, Division II. Incremental costs directly attributable to the issue of equity shares are deducted from equity.

2.8 Property, plant and equipment and intangible assets

Property, plant and equipment are measured at cost less accumulated depreciation and impairment (Ind AS 16). Depreciation is provided on the straight-line method over the useful lives prescribed in Schedule II to the Act, unless technically assessed otherwise. Intangible assets are measured at cost less amortisation and impairment (Ind AS 38). Assets are tested for impairment under Ind AS 36. The Company had no such assets during the period.

2.9 Revenue recognition

Revenue from contracts with customers is recognised when control of goods or services is transferred to the customer at an amount reflecting the consideration to which the Company expects to be entitled, net of GST, returns and discounts (Ind AS 115). Interest income is recognised using the effective interest method (Ind AS 109).

2.10 Income taxes

Income tax comprises current and deferred tax (Ind AS 12). Current tax is measured at the amount expected to be paid under the Income-tax Act, 1961. Deferred tax is recognised using the balance sheet approach on temporary differences between the carrying amounts of assets and liabilities and their tax bases. Deferred tax assets are recognised to the extent it is probable that future taxable profit will be available.

2.11 Employee benefits, provisions and contingencies

Short-term employee benefits are expensed as the related service is rendered; post-employment benefits are accounted for under Ind AS 19 as and when applicable. Provisions are recognised when there is a present obligation as a result of a past event, an outflow is probable and a reliable estimate can be made; contingent liabilities are disclosed and contingent assets are not recognised (Ind AS 37).

2.12 Earnings per share

Basic EPS is computed by dividing profit or loss attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted EPS adjusts for the effects of all dilutive potential equity shares (Ind AS 33).

2.13 Cash flow statement

The cash flow statement is prepared using the indirect method set out in Ind AS 7. Cash and cash equivalents comprise cash on hand, balances with banks and short-term highly liquid investments with original maturity of three months or less.

2.14 Recent pronouncements

The Ministry of Corporate Affairs notifies new standards and amendments under the Companies (Indian Accounting Standards) Rules from time to time. There is no such notification which would have been applicable to the Company with effect from 2 July 2026 having a material impact on these financial statements.

Note 3: Other Financial Assets (Current)

Particulars	As at 30 Sep 2026
Unsecured, considered good	
Share subscription money receivable from holding company – Brooks Laboratories Limited	1,00,000
Less: Loss allowance (ECL)	-
Total	**1,00,000**

The amount represents consideration of ₹1,00,000 receivable from Brooks Laboratories Limited, the holding company, for 10,000 equity shares of ₹10 each subscribed to in the Memorandum of Association. It is a contractual right to receive cash and is therefore a financial asset measured at amortised cost (Ind AS 32 para 11; Ind AS 109 para 4.1.2). Being receivable on demand from the holding company with no history of default, the expected credit loss is assessed as nil. The amount is a related party balance (Note 8).

Note 4: Equity Share Capital

Particulars	No. of shares	As at 30 Sep 2026 (₹)
Authorised		
Equity shares of ₹10 each	10,000	1,00,000
Issued, subscribed and fully paid-up		
Equity shares of ₹10 each	Nil	-
Total		-

(a) Reconciliation of shares outstanding

Particulars	No. of shares	Amount (₹)
At the beginning of the period	-	-
Issued during the period	-	-
At the end of the period	-	-

(b) Rights, preferences and restrictions

The Company has one class of equity shares of face value ₹10 each. Each holder of equity shares, upon allotment, is entitled to one vote per share and to dividends in proportion to the paid-up value. In the event of liquidation, equity holders are entitled to receive remaining assets after distribution of all preferential amounts, in proportion to their shareholding.

(c) Shares held by holding company, shareholders holding more than 5%, and promoters' shareholding

No shares were allotted as at 30 September 2026. On allotment, 10,000 equity shares (100%) will be held by Brooks Laboratories Limited (holding company and promoter), including through its nominees, if any. There has been no change in promoter shareholding during the period.

(d) Shares pending allotment

The subscribers to the Memorandum of Association have subscribed to 10,000 equity shares of ₹10 each. Formal allotment and issue of share certificates is in process in accordance with Section 56(4)(a) of the Companies Act, 2013. Pending allotment, the subscription amount is presented under Other Equity (Note 5).

Note 5: Other Equity

Particulars	As at 30 Sep 2026
(a) Share application money pending allotment	
Opening balance	-
Add: Subscription for 10,000 equity shares of ₹10 each	1,00,000
Closing balance	**1,00,000**
(b) Retained earnings	
Opening balance	-
Add: Profit / (loss) for the period	-
Closing balance	-
Total other equity	**1,00,000**

Nature and purpose: Share application money pending allotment represents consideration for 10,000 equity shares of ₹10 each at par subscribed by the holding company. The number of shares and price are fixed, the Company's authorised capital (₹1,00,000) is sufficient to cover the allotment, and the Company has no contractual obligation to refund the amount. Accordingly it meets the definition of equity under Ind AS 32 para 16 and is presented under Other Equity as required by Schedule III, Division II. Retained earnings represent the accumulated profits/(losses) of the Company.

Note 6: Earnings per Share (Ind AS 33)

Particulars	Period 2 Jul 2026 to 30 Sep 2026
Profit / (loss) attributable to equity shareholders (₹)	-
Weighted average number of equity shares – basic and diluted	-
Face value per share (₹)	10
Basic and diluted EPS (₹)	0.00

No equity shares were outstanding during the period as allotment is pending; the Company has no profit or loss for the period. Accordingly, basic and diluted EPS are nil.

Note 7: Income Tax (Ind AS 12)

In the absence of taxable income for the period, no provision for current tax has been made under the Income-tax Act, 1961. There are no temporary differences and accordingly no deferred tax asset or liability has been recognised. The Company has not yet exercised the option under Section 115BAA/115BAB of the Income-tax Act, 1961.

Note 8: Related Party Disclosures (Ind AS 24)

(a) Names of related parties and nature of relationship

Relationship	Name
Holding company	Brooks Laboratories Limited
Key managerial personnel – Whole-time Director (w.e.f. 02.07.2026)	Bhushan Singh Rana
Key managerial personnel – Whole-time Director (w.e.f. 02.07.2026)	Durga Shankar Maity
Key managerial personnel – Director (w.e.f. 02.07.2026)	Jitendrapratap Rambahadur Singh

(b) Transactions and balances

Particulars	Period 2 Jul 2026 to 30 Sep 2026
Brooks Laboratories Limited – subscription to 10,000 equity shares (pending allotment)	1,00,000
Closing balance – receivable from Brooks Laboratories Limited (Note 3)	1,00,000
Remuneration to key managerial personnel	-

No amount has been written off or written back in respect of dues from related parties. The balance is unsecured and settlement is in cash.

Note 9: Financial Instruments – Classification and Fair Value (Ind AS 107 / Ind AS 113)

Particulars	Category	Carrying value	Fair value
Other financial assets – receivable from holding company	Amortised cost	1,00,000	1,00,000
Total financial assets		**1,00,000**	**1,00,000**
Financial liabilities		-	-

The carrying amount of the receivable is a reasonable approximation of its fair value given its short-term nature.

Note 10: Financial Risk Management (Ind AS 107)

Credit risk: The Company's only financial asset is a receivable from its holding company, which carries negligible credit risk; maximum exposure is ₹1,00,000. Liquidity risk: The Company has no financial liabilities as at the reporting date. Market risk: The Company has no exposure to currency, interest rate or price risk as at the reporting date.

Note 11: Capital Management (Ind AS 1, para 134–135)

The Company's objective is to safeguard its ability to continue as a going concern and to fund its proposed project. Capital comprises equity share capital and other equity (₹1,00,000 as at 30 September 2026). The Company has no borrowings; the Company is funded by its holding company.

Note 12: Going Concern

The Company has been incorporated to carry on manufacturing activities and has not commenced operations. The holding company has confirmed its continued financial support. Accordingly, the financial statements have been prepared on a going concern basis.

Note 13: Segment Reporting (Ind AS 108)

The Company has not commenced commercial operations. The chief operating decision maker reviews the Company as a single unit; accordingly there are no separate reportable segments.

Note 14: Contingent Liabilities and Commitments (Ind AS 37)

There are no contingent liabilities or capital and other commitments as at 30 September 2026. The Company has no pending litigations that would impact its financial position.

Note 15: Events after the Reporting Period (Ind AS 10)

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of approval of these financial statements.

Note 16: Micro and Small Enterprises

There are no amounts due to micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006, and no interest is payable thereunder.

Notes 17–24: Additional Regulatory Information (Schedule III, Division II, Part I, para 6L)

Requirement	Disclosure
Title deeds of immovable property not held in name of the Company	Not applicable – the Company does not hold any immovable property.
Revaluation of PPE / intangible assets	Not applicable – no assets held.
Loans or advances to promoters, directors, KMPs and related parties	None.
Capital work-in-progress / intangible assets under development ageing	Not applicable.
Benami property	No proceedings are pending against the Company under the Prohibition of Benami Property Transactions Act, 1988.

Borrowings secured against current assets	The Company has not availed any borrowings from banks or financial institutions.
Wilful defaulter	The Company has not been declared a wilful defaulter by any bank, financial institution or other lender.
Relationship with struck-off companies	No transactions or balances with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.
Registration of charges with ROC	No charges or satisfaction yet to be registered with the Registrar of Companies.
Compliance with number of layers of companies	Not applicable – the Company has no subsidiaries.
Analytical ratios	Not meaningful – the Company has not commenced operations and has no current liabilities, revenue, borrowings or profit.
Scheme of arrangements	No scheme approved under Sections 230 to 237 of the Act.
Utilisation of borrowed funds and share premium (intermediaries / ultimate beneficiaries)	The Company has not advanced, loaned or invested funds in, or received funds from, any person or entity with the understanding that they would be lent or invested in other persons on behalf of the Company / funding party.
Undisclosed income	No transactions not recorded in the books have been surrendered or disclosed as income in tax assessments under the Income-tax Act, 1961.
Corporate social responsibility	Section 135 is not applicable.
Crypto currency or virtual currency	The Company has not traded or invested in crypto or virtual currency.

Note 25: Other Disclosures

(a) Audit trail: The Company uses accounting software with an audit trail (edit log) feature that has operated throughout the period for all relevant transactions recorded in the software, and the audit trail has not been tampered with, as required by the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014.

(b) Books of account and back-up: Back-up of the books of account maintained in electronic mode is kept on servers physically located in India on a daily basis, in accordance with Rule 3(5) of the Companies (Accounts) Rules, 2014.

(c) Fraud: No fraud by the Company or on the Company has been noticed or reported during the period.

(d) Investor Education and Protection Fund: No amount was required to be transferred.

(e) Long-term contracts: The Company did not have any long-term contracts, including derivative contracts, with material foreseeable losses.

(f) Comparatives: These being the first financial statements of the Company, no comparative figures are presented.

As per our report of even date	For and on behalf of the Board of Directors	
For D M K H & Co. Chartered Accountants Firm Reg. No.: 116886W		
Malavika Lokeshwar Partner Membership No.: 108628	Bhushan Singh Rana Whole-time Director DIN: 10289384	Durga Shankar Maity Whole-time Director DIN: 03136361
Place: Mumbai Date: 29 October 2026	Place: Date:	Place: Date:

ABRIDGE SPECIALITY LIMITED Baddi

DMKH & CO. FRN 116886W MUMBAI CHARTERED ACCOUNTANTS