

To,
The Board of Directors,
Hexagon Nutrition Limited
404 A, Global Chambers,
Adarsh Nagar, off. Link Road,
Andheri (W), Mumbai – 400053.

We, hereby certify that, at the request of **Hexagon Nutrition Limited** (*"the company"*), we have examined the converted Indian Rupee Financial Statements of the Wholly Owned Foreign Subsidiary Company, **Hexagon Nutrition Limited Liability Company** (*"foreign entity"*) for the year ended 31st March 2026.

The Company has prepared the converted Indian Rupee Financial Statements on the basis of audited financial statements of the foreign entity for the year ended 31st March 2026 prepared under accounting principle generally accepted in Uzbekistan and audited by FIDOYIAUDIT LLC Audit company, and report issued dated 25th June 2026 by them.

The converted Indian Rupee financial statements are prepared in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards prescribed under the Act read with relevant rules issued there under. The methodology followed by the company during the time of conversion are as under:

- All the balance sheet items are converted at the closing rate of 31st March 2026 given by the Central Bank of the Republic Uzbekistan for SOM to USD and USD to INR.
- All the profit and loss items are converted at the monthly closing average rate given by the Central Bank of the Republic Uzbekistan for SOM to USD and USD to INR.
- All the transactions entered with the holding company and reporting currency companies are taken at the actual basis.
- All foreign currency fluctuations arising at the time of conversion are transferred to Foreign Currency Translation Reserve in the balance sheet.

The key financial abstract for the attached converted Indian Rupee Financial Statements of the foreign entity for the year ended 31st March 2026 are as under:

Particulars	As at 31.03.2026	As at 31.03.2025
Total Equity	(9,34,09,351)	(9,45,39,537)
Total Liabilities	20,53,61,302	19,16,86,806
Total Assets	11,19,51,951	9,71,47,268

Particulars	For year ended 31.03.2026	For year ended 31.03.2025
Total Income	14,44,37,067	3,27,63,434
Total Expenses	11,63,68,844	6,48,93,386
Total Profit Before Tax	2,80,68,223	(3,21,29,951)

This certificate has been issued on the request of the Management of the company as per the information and explanation given to us and books of account and other relevant records produced before us for verification. Further this certificate does not constitute any due diligence exercise or validation of the financial statement of the company.

For BHUWANIA & AGRAWAL ASSOCIATES

(Chartered Accountants)

(Firm Registration no. 101483W)

SHUBHAM
KRISHNA
BHUWANIA

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SHUBHAM
KRISHNA
BHUWANIA
Date: 2026.06.30
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Shubham Bhuwania

(Partner)

Membership No. : 171789

UDIN : 26171789SLFSMC4398

Certificate No. : Jun/26/C-033

Date : 30/06/2026

Place : Mumbai

(All amounts in INR, unless otherwise stated)

HEXAGON NUTRITION LLC
STATEMENT OF AFFAIRS AS ON 31.03.2026

Amounts in INR

Particular	Notes	As At 31-03-2026	As At 31-03-2025
ASSETS			
Non-Current Assets			
Property, Plant and equipment	3	4,64,36,522	5,42,19,422
Other Non-Current Assets	4	-	-
Total Non-Current Assets		4,64,36,522	5,42,19,422
Current Assets			
Inventories	5	1,26,21,470	3,34,83,628
Trade Receivables	6	-	-
Cash and Cash Equivalents	7	4,85,51,718	1,31,136
Other Current Assets	8	43,42,241	93,13,082
Total Current Assets		6,55,15,429	4,29,27,846
Total Assets		11,19,51,951	9,71,47,268
EQUITY AND LIABILITIES			
EQUITY			
Share Capital	9	7,21,500	7,21,500
Other Equity		-	-
Accumulated (Loss)/Profit	10	(9,41,30,851)	(9,52,61,038)
Total Equity		(9,34,09,351)	(9,45,39,537)
LIABILITIES			
Non-Current Liabilities			
Financial Liabilities			
Loan from group companies	11	17,50,30,477	15,39,66,244
Total Non-Current Liabilities		17,50,30,477	15,39,66,244
Current Liabilities			
Trade and Other Payables	12	1,34,12,127	3,68,90,548
Other Current Liabilities	13	1,69,18,698	8,30,014
Current Tax Liabilities	14	-	-
Total Current Liabilities		3,03,30,825	3,77,20,561
Total Liabilities		20,53,61,302	19,16,86,806
Total Equity and Liabilities		11,19,51,951	9,71,47,268

The above Balance Sheet should be read in conjunction with the accompanying notes.

This is the standalone Balance Sheet referred to in our report of even date

For and on behalf of the Board of Directors
Hexagon Nutrition LLC




(General Director)

Place: Uzbekistan
Date: 25-06-2026

(All amounts in INR, unless otherwise stated)

HEXAGON NUTRITION LLC

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDING MARCH 31, 2026

Amounts in INR

	Notes	Year Ended March 31, 2026	Year Ended March 31, 2025
Revenue from Operations	15	11,84,80,251	3,16,76,513
Other Income	16	2,59,56,816	10,86,921
Total Income		14,44,37,067	3,27,63,434
Expenses			
Cost of Materials Consumed	17	6,84,43,781	2,83,08,258
Changes in inventories of Finished Goods and Stock -in- process	18	17,58,978	(32,22,350)
Employee Benefits Expenses	19	1,11,45,022	1,10,10,602
Finance Costs	20	1,53,70,914	1,41,05,825
Depreciation and Amortisation Expenses	21	77,82,901	56,06,504
Other Expenses	22	1,18,67,244	90,84,544
Total Expenses		11,63,68,844	6,48,93,386
Profit Before Tax		2,80,68,223	(3,21,29,951)
Income Tax Expense			
Current Tax		-	16,325
Total Tax Expense		-	16,325
Profit for the year *		2,80,68,223	(3,21,46,276)
Earnings per share			
Basic			
Diluted			

The above Statement of Profit and Loss should be read in conjunction with the accompanying notes.

This is the Statement of Profit and Loss referred to in our report of even date

For and on behalf of the Board of Directors
Hexagon Nutrition LLC



(General Director)

Software

Place: Uzbekistan
Date: 25-06-2026

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(All amounts in INR, unless otherwise stated)

3 PROPERTY, PLANT AND EQUIPMENT

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(All amounts in INR, unless otherwise stated)

Notes to the financial statements

	As at March 31, 2026	As at March 31, 2025
4) Other Non-Current Assets		
Total	-	-
5) Inventories		
(i) Raw Materials	1,03,10,196	2,94,13,375
(ii) WIP	-	-
(iii) FG	23,11,274	40,70,253
TOTAL	1,26,21,470	3,34,83,628
6) Trade Receivables		
a) Considered Good - Secured	-	-
	-	-
7) Cash and Bank Balances		
A) Cash and Cash Equivalents		
Bank Balances		
Balance In Bank Current Accounts	4,66,44,582	1,31,136
Total	4,66,44,582	1,31,136
B) Other Bank Balances		
Deposits with original maturity of more than three months but less than 12 months	19,07,137	
Total	4,85,51,718	-
8) Other Current Assets		
Loans and Advances to a Others	6,435	-
Unpaid charter capital	-	-
Advances to suppliers and Contractors	22,50,124	45,03,961
Balance with Government Authorities	20,79,150	48,02,655
Others	6,532	6,466
Total	43,42,241	93,13,082

Notes to the financial statements

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9) Share Capital

	As at March 31, 2026	As at March 31, 2025
Authorised:		
100000000 Charter Capital	13,23,627	13,23,627
Issued, Subscribed and Fully Paid Up:		
Charter Capital	7,21,500	7,21,500
Unpaid Charter Capital	-	-
Total	7,21,500	7,21,500

10) Accumulated Losses

	As at March 31, 2026	As at March 31, 2025
Reserves and Surplus		
Opening Reserves and Surplus	(10,14,83,746)	(6,93,37,470)
Add: During the year	2,80,68,223	(3,21,46,276)
Total (A)	(7,34,15,522)	(10,14,83,746)
Foreign Currency Translation Reserve		
Opening Balance	62,22,709	60,68,550
Add/Less: During the year	(2,69,38,037)	1,54,159
Total (B)	(2,07,15,328)	62,22,709
Total (A)+(B)	(9,41,30,851)	(9,52,61,037)

11) Loan from group companies

	As at March 31, 2026	As at March 31, 2025
UnSecured:		
From Related Party	17,50,30,477	15,39,66,244
Total	17,50,30,477	15,39,66,244

12) Current Liabilities

	As at March 31, 2026	As at March 31, 2025
Trade payables	1,34,12,127	3,68,90,548
Total	1,34,12,127	3,68,90,548

13) Other Current Liabilities

	As at March 31, 2026	As at March 31, 2025
Interest on Unsecured Loan	1,54,07,256	33,357
Payroll Debt	8,40,655	6,23,683
Other payables	4,68,576	3,134
Statutory Dues	2,02,211	1,69,840
Total	1,69,18,698	8,30,014

14) Current Tax Liabilities

	As at March 31, 2026	As at March 31, 2025
Provision for Income Tax	-	-
Total	-	-

	Year Ended March 31, 2026	Year Ended March 31, 2025
21) Depreciation and Amortisation Expenses		
Depreciation of Property, Plant and Equipment	77,82,901	56,06,504
Total	77,82,901	56,06,504
22) Other Expenses		
A) Manufacturing Expenses		
Power & Fuel	5,53,447	6,02,434
	5,53,447	6,02,434
B) Other Operating Expenses		
Account Maintenance Charges	35,385	25,856
Bank Charges	2,73,317	2,09,430
Labour Registration Charges	-	-
Labour Renewal Fees	-	-
Foreign Exchange Loss	43,54,356	55,52,172
Legal and Professional charges	19,95,975	7,71,335
Rates and taxes	8,69,736	7,42,238
Repairs and Maintenance	6,39,371	1,58,853
Telephone Expenses	37,644	35,663
Freight & Clearing charges	27,25,840	8,82,667
Commission Charges	-	-
General Expenses	3,82,173	1,03,896
Total	1,18,67,244	90,84,544