Balance Sheet as at March		CID (1) =	
Particulars	Note	CAD (in Tho	usand)
	No.	As at Marc	
		2025	2024
ASSETS:			
CURRENT			
Cash and Cash Equivalents	3	422	-
Prepaid Expenses		50	-
Government Receivable		7	-
		479	-
NON-CURRENT			
Property and Equipment	4	562	
Deferred Tax Assets [Net]	12	466	
T - 4 - 1		1,028	
		1,507	2
IABILITIES AND SHAREHOLDER'S EQUITY			
CURRENT	10		
Current portion of Obligation under Lease	13	95	-
Accounts Payable and other liabilities	5	174	10
		269	10
NON-CURRENT			
Borrowings	6	862	-
Obligation under Lease	13	347	-
		1,209	-
Shareholder's Equity			
Share Capital	7	1,350	-
Retained Earnings		(1,321)	(7
		29	(7
Total		1,507	
		For and on beh	alf of the Boa
		For and on beh	
	I	For and on beh	
	I		se Direct
			s Direc
ZYDUS PHARMACEUTICALS CANAI Statement of Profit and Loss for the year			alf of the Boa so Direc d : April 30,20
Statement of Profit and Loss for the year	ended March 31, 2025	Dated	Si Direc 1 : April 30,20
			Si Direc d : April 30,20 usand)
Statement of Profit and Loss for the year	ended March 31, 2025 Note	Dated	Si Direc d : April 30,20 usand)
Statement of Profit and Loss for the year Particulars Fotal Income	ended March 31, 2025 Note	Dated CAD (in Tho Year ended M	S Direc d : April 30,20 usand) tarch 31
Statement of Profit and Loss for the year Particulars	ended March 31, 2025 Note No.	Dated CAD (in Tho Year ended M	S Direc d : April 30,20 usand) tarch 31
Statement of Profit and Loss for the year Particulars Fotal Income	ended March 31, 2025 Note	Dated CAD (in Tho Year ended M	S Direc d : April 30,20 usand) tarch 31
Statement of Profit and Loss for the year Particulars Fotal Income EXPENSES: Selling, General and administrative Employee Cost	ended March 31, 2025 Note No.	CAD (in Tho Year ended M 2025 -	S Direc d : April 30,20 usand) tarch 31
Statement of Profit and Loss for the year Particulars Fotal Income EXPENSES: Selling, General and administrative Employee Cost	rended March 31, 2025 Note No. 8	CAD (in Tho Year ended M 2025 - 102	S Direc d : April 30,20 usand) 1arch 31 2024 - -
Statement of Profit and Loss for the year Particulars fotal Income EXPENSES: Selling, General and administrative	Note No. 8 9	CAD (in Tho Year ended M 2025 - 102 1,184	S Direc d : April 30,20 usand) 1arch 31 2024 - -
Statement of Profit and Loss for the year Particulars Fotal Income EXPENSES: Selling, General and administrative Employee Cost Interest and Bank Charges	Note No. 8 9 10 10	CAD (in Tho Year ended M 2025 - 1,02 1,184 17	Direc d : April 30,20 usand) larch 31 2024 -
Statement of Profit and Loss for the year Particulars Total Income EXPENSES: Selling, General and administrative Employee Cost Interest and Bank Charges Amortization Other Expenses	Note No. 8 9 10 4	CAD (in Tho Year ended M 2025 - 102 1,184 17 57	s Direc d : April 30,20 usand) tarch 31 2024 - - - - - - - -
Statement of Profit and Loss for the year Particulars Fotal Income EXPENSES: Selling, General and administrative Employee Cost Interest and Bank Charges Amotization	Note No. 8 9 10 4	CAD (in Tho Year ended M 2025 - 1,02 1,184 17 57 302 24	Direc Direc 1 : April 30,21 usand) 1arch 31 2024 - - - - - - - - - -
Statement of Profit and Loss for the year Particulars Fotal Income EXPENSES: Selling, General and administrative Employee Cost Interest and Bank Charges Amortization Other Expenses Foreign Exchange Loss	Note No. 8 9 10 4	CAD (in Tho Year ended M 2025 - 102 1,184 17 57 302 24 1,686	Direc Direc 1 : April 30,21 1arch 31 2024 - - - - - - - - 1
Statement of Profit and Loss for the year Particulars Total Income EXPENSES: Selling, General and administrative Employee Cost Interest and Bank Charges Amortization Other Expenses Foreign Exchange Loss Loss before Income Taxes	Note No. 8 9 10 4	CAD (in Tho Year ended M 2025 - 1,02 1,184 17 57 302 24	S Direc d : April 30,20 Harch 31 2024 - - - - - - - - - - - - - - - - - - -
Statement of Profit and Loss for the year Particulars Fotal Income EXPENSES: Selling, General and administrative Employee Cost Interest and Bank Charges Amortization Other Expenses Foreign Exchange Loss Loss before Income Taxes INCOME TAXES	Note No. 8 9 10 4 11 11	CAD (in Tho Year ended M 2025 - - 102 1,184 17 57 302 24 1,686 (1,686)	s Direc 1 : April 30,20 1arch 31 2024 - - - - - - - - - - - - - - - - - - -
Statement of Profit and Loss for the year Particulars Total Income EXPENSES: Selling, General and administrative Employee Cost Interest and Bank Charges Amortization Other Expenses Foreign Exchange Loss Loss before Income Taxes	Note No. 8 9 10 4	CAD (in Tho Year ended M 2025 102 1,184 17 57 302 24 1,686 (1,686) (439)	Uiree Diree Ui : April 30,21 Uiree 1 : April 30,21 - - - - - - - - - - - - - - - - - - -
Statement of Profit and Loss for the year Particulars Total Income EXPENSES: Selling, General and administrative Employee Cost Interest and Bank Charges Amortization Other Expenses Foreign Exchange Loss Loss before Income Taxes Income Taxes Deferred Tax	Note No. 8 9 10 4 11 11	CAD (in Tho Year ended M 2025 - 102 1,184 17 57 302 24 1,686 (1,686) (439) (439)	S Direc 1 : April 30,20 usand) larch 31 2024 - - - - - - - - - - - - - - - - - - -
Statement of Profit and Loss for the year Particulars Total Income EXPENSES: Selling, General and administrative Employee Cost Interest and Bank Charges Amortization Other Expenses Foreign Exchange Loss Coss before Income Taxes INCOME TAXES Deferred Tax Vet Loss after Taxes	Note No. 8 9 10 4 11 11	CAD (in Tho Year ended M 2025 - 102 1,184	Direc Direc 1 : April 30,21 usand) 1arch 31 2024 - - - - - - - - - - - - - - - - - - -
Statement of Profit and Loss for the year Sarticulars Selling, General and administrative Employee Cost Interest and Bank Charges Amortization Other Expenses Foreign Exchange Loss Loss before Income Taxes INCOME TAXES Deferred Tax Vet Loss after Taxes Retained Earnings - Beginning of the year	Note No. 8 9 10 4 11 11	CAD (in Tho Year ended M 2025 - 1,184 17 57 302 24 1,686 (1,686) (1,686) (439) (1,247) (1,247) (74)	s Direc d : April 30,20 larch 31 2024 - - - - - - - - - - - - - - - - - - -
Statement of Profit and Loss for the year articulars otal Income XPENESE: Selling, General and administrative Employee Cost Interest and Bank Charges Amortization Other Expenses Foreign Exchange Loss ooss before Income Taxes NCOME TAXES Deferred Tax let Loss after Taxes ketained Earnings - Beginning of the year	Note No. 8 9 10 4 11 11	CAD (in Tho Year ended M 2025 - 102 1,184	Diree Diree d : April 30,2 larch 31 2024 - - - - - - - - - - - - - - - - - - -
articulars otal Income XPENSES: Selling, General and administrative Employee Cost Interest and Bank Charges Amortization Other Expenses Foreign Exchange Loss oss before Income Taxes NCOME TAXES Deferred Tax let Loss after Taxes	Note No. 8 9 10 4 11 11	CAD (in Tho Year ended M 2025 - 1,184 17 57 302 24 1,686 (1,686) (1,686) (439) (1,247) (1,247) (74)	s Direc d : April 30,20 usand) tarch 31 2024 - - - - - - - -

Director Dated : April 30,2025

Par	ticulars	CAD (in Thousand	1)		
		Year ended March 31			
		2025	2024		
Α	Cash flows from operating activities:				
	Net Loss after Taxes	(1,247	(74		
	Items not affecting cash:				
	Amortisation	57	-		
	Future income Taxes	(439)	(27		
	Foreign Exchange Loss (unrealised)	20	-		
	Interest expense	13	-		
	Total	(349	(27		
		(1,596	(101		
	Changes in non-cash working capital balances related to operations:				
	Prepaid Expenses	(50)			
	Government receivables	(7)	-		
	Accounts Payable and accrued liabilities	61	103		
	Lease Liability	442			
	Total	446	103		
	Cash generated from operations	(1,150	2		
	Cash flow provided by (used in) operating activities	(1,150	2		
В	Cash flows from investing activities:				
	Purchase of property and equipment	(617)	(2		
	Cash flow provided by (used in) investing activities	(617)	(2		
С	Cash flows from financing activities:				
	Proceeds from Issue of Common Share	1,350	-		
	Proceeds from non current borrowings	842	-		
	Interest paid	(3)	-		
	Cash flow provided by (used in) financing activities	2,189	-		
	Increase/ [Decrease] in cash	422	-		
	Cash and Cash Equivalents - BEGINNING OF THE YEAR	-	-		
	Cash Cash Equivalents - END OF THE YEAR	422	-		

For and on behalf of the Board

sd/-

Director Dated : April 30,2025

ZYDUS PHARMACEUTICALS CANADA INC [CANADA]

Note: 1-Company overview:

Zydus Pharmaceuticals (Canada) Inc. ["the Company"] [Corporation number: 1533743-7], a Company unlimited by shares, incorporated and domiciled in Canada. The registered office of the Company is located at 2425 Matheson Blvd East, Suite 602, Mississauga ON Canada L4W 5K4.

Note: 2-Summary of Significant Accounting Policies:

These financial statements have been prepared in accordance with Canadian accounting standards for private enterprises and include the following significant accounting policies:

Cash and Cash Equivalents

Cash and Cash Equivalents includes balances with banks.

Revenue recognition

Revenue from the product sales is recognized when significant risk and rewards in respect to ownership of the products have been passed to the customer, and when the following criteria have been met:

- persuasive evidence of an arrangement exists;
- there are no significant obligations remaining;
- the price is fixed and determinable; and
- collectability is reasonably assured

Revenue from product sales is recognized net of provisions for estimated discounts, returns, rebates and chargebacks offered to wholesale customers.

Inventories

Inventories, comprising of finished goods, are measured at the lower of cost and net realizable value. Cost is determined on a moving average basis. The cost of inventories includes freight and any other directly attributable costs. Net realizable value is determined on the basis of estimated selling prices, less costs necessary to make the sale. When circumstances which previously caused inventories to be written down below cost no longer exist, the previous impairment is reversed.

Property and equipment

Property and equipment are stated at cost less accumulated amortization. Property and equipment, other than land, are amortized over their estimated useful lives using the following rates and methods:

Leasehold improvements Straight line over the term of the lease Furniture and Fixtures is depreciated ove the period of 7 years using Straight line Computer equipment is depreciated ove the period of 3 years using Straight line Office equipment is depreciated ove the period of 3 years using Straight line

Income taxes

The Company accounts for income taxes using the future income taxes method. Under this method, Deferred tax assets and liabilities are recorded based on temporary differences between the carrying amount of balance sheet items and their corresponding tax bases. In addition, the future benefits of income tax assets, including unused tax losses, are recognized, subject to a valuation allowance, to the extent that it is more likely than not that such future benefits will ultimately be realized. Deferred tax assets and liabilities are measured using substantively enacted tax rates and laws expected to apply when the tax liabilities or assets are to be either settled or realized.

Foreign currency translation

These financial statements have been presented in Canadian dollars, the Company's functional currency. Transaction amounts denominated in foreign currencies are translated into their Canadian dollar equivalents at exchange rates prevailing at the transaction dates. Carrying values of monetary assets and liabilities, which are denominated in foreign currencies, reflect the exchange rates at the balance sheet date. Gains and losses resulting from currency translation are included in the statement of operations.

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for private enterprises requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. These estimates and assumptions are reviewed periodically, which include allowance for doubtful accounts, provisions for inventory obsolescence, valuation allowance for future tax benefits, impairment of financial assets, and accruals, and as adjustments become necessary, they are reported in net income in the year in which they become known. Actual results may vary from the current estimates.

Financial instruments

The Company initially measures all its financial assets and liabilities at fair value, except for certain related party transactions that are measured at the carrying amount or exchange amount, as appropriate.

The Company subsequently measures all its financial assets and financial liabilities at cost or amortized cost.

Financial assets measured at cost or amortized cost includes cash, accounts receivable and due from related company.

Financial liabilities measured at cost or amortized cost includes accounts payable and accrued liabilities.

Impairment of financial instruments

Financial assets measured at cost or amortized cost are tested for impairment when there are indicators of impairment. The amount of write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in statement of operations.

Notes to the Financia				CAD (in Th	ousand)
				As at Ma	
				2025	2024
lote: 3-Cash and Cash Equivalents:					
A Bank Balance:					
Balances with Banks				422	-
Total				422	-
lote: 4-Property and Equipment:					
Leaseh	old Buildings &	Furniture	Office	Computer	
	Improvement	and Fixtures	Equipment	Equipment	Tot
Gross Block:					
As at September 06, 2023 Additions	-	-	-	- 2	-
Disposals	-	-	-	2	
As at March 31, 2024				- 2	
Additions	575	23	14	5	6
Disposals	-	-	-	-	
As at March 31, 2025	575	23	14	7	6
Depreciation and Impairment:				· · · · ·	
As at September 06, 2023	-	-	-	-	-
Depreciation for the period	-	-	-	-	-
Impairment for period	-	-	-	-	-
Disposals	-	-	-	-	-
As at March 31, 2024	-	-	-	-	-
Depreciation for the year	51	2	2	2	
Impairment for the year	-	-	-	-	-
Disposals	-	-	-	-	
As at March 31, 2025	51	2	2	2	
Net Block:					
				2	
As at March 31, 2024 As at March 31, 2025	- 524	21	- 12	2 5 CAD (in Th	ousand)
	- 524	- 21	- 12	5 CAD (in Th As at Ma	ousand) rch 31
As at March 31, 2025	- 524	- 21	- 12	5 CAD (in Th	ousand)
As at March 31, 2025	- 524	21	- 12	5 CAD (in Th As at Ma	ousand) rch 31 2024
As at March 31, 2025	- 524	21	12	CAD (in Th As at Ma 2025	ousand) rch 31 2024
As at March 31, 2025	- 524	21	- 12	5 CAD (in Th As at Ma 2025 96	ousand) rch 31 2024
As at March 31, 2025	524	21	- 12	5 CAD (in Th As at Ma 2025 96 10	rch 31
As at March 31, 2025	524	21	12	5 CAD (in Th As at Ma 2025 96 10	ousand) rch 31 2024
As at March 31, 2025	524	21	- 12	5 CAD (in Th As at Ma 2025 96 10 68 -	ousand) rch 31 2024
As at March 31, 2025	524		CAD (in Thou	5 CAD (in Th As at Ma 2025 96 10 68 - 174 174 ssand)	ousand) rch 31 2024
As at March 31, 2025	524	Non-current p	CAD (in Thou prtion	5 CAD (in Th As at Ma 2025 96 10 68 - 174 174 174 1 sand) Current Ma	ousand) rch 31 2024
As at March 31, 2025	524		CAD (in Thou prtion	5 CAD (in Th As at Ma 2025 96 10 68 - 174 174 ssand)	ousand) rch 31 2024
As at March 31, 2025	524	Non-current p As at March 2025	CAD (in Thou prtion	5 CAD (in Th As at Ma 2025 96 10 68 - 174 174 174 1 sand) Current Ma	ousand) rch 31 2024
As at March 31, 2025	524	Non-current p As at March 2025 862	CAD (in Thou ortion 31	5 CAD (in Th As at Ma 2025 96 10 68 - 174 174 sand) Current Ma As at Ma	ousand) rch 31 2024 aturities rch 31 2024
As at March 31, 2025	524	Non-current p As at March 2025	CAD (in Thou ortion 31 2024	5 CAD (in Th As at Ma 2025 96 10 68 - 174 174 isand) Current Ma As at Ma 2025	ousand) rch 31 2024 aturities rch 31 2024
As at March 31, 2025	524	Non-current p As at March 2025 862	CAD (in Thou ortion 31 2024	5 CAD (in Th As at Ma 2025 96 10 68 - 174 174 174 1 sand) Current Ma As at Ma 2025 -	ousand) rch 31 2024
As at March 31, 2025	524	Non-current p As at March 2025 862 862 -	CAD (in Thou ortion 31 2024	5 CAD (in Th As at Ma 2025 96 10 68 - 174 174 174 1 sand) Current Ma As at Ma 2025 -	ousand) rch 31 2024 aturities rch 31 2024
As at March 31, 2025		Non-current p As at March 2025 862 862 - 862	CAD (in Thou ortion 31 2024 - -	5 CAD (in Th As at Ma 2025 96 10 68 - 174 1 sand) Current M: As at Ma 2025 - - - -	ousand) rch 31 2024 aturities rch 31 2024
As at March 31, 2025	524	Non-current p As at March 2025 862 862 -	CAD (in Thou prtion 31 	5 CAD (in Th As at Ma 2025 96 10 68 - 174 174 sand) Current Ma As at Ma 2025 - - -	ousand) rch 31 2024 aturities rch 31 2024
As at March 31, 2025		Non-current p As at March 2025 862 862 - 862	CAD (in Thou ortion 31 2024 - -	5 CAD (in Th As at Ma 2025 96 10 68 - 174 1 sand) Current M: As at Ma 2025 - - - -	ousand) rch 31 2024 aturities rch 31 2024
As at March 31, 2025		Non-current p As at March 2025 862 862 - 862	CAD (in Thou ortion 31 2024 - -	5 CAD (in Th As at Ma 2025 96 10 68 - 174 1 sand) Current M: As at Ma 2025 - - - -	ousand) rch 31 2024 aturities rch 31 2024
As at March 31, 2025		Non-current p As at March 2025 862 862 - 862	CAD (in Thou ortion 31 2024 - -	5 CAD (in Th As at Ma 2025 96 10 68 - 174 1 sand) Current M: As at Ma 2025 - - - -	ousand) rch 31 2024 aturities rch 31 2024
As at March 31, 2025		Non-current p As at March 2025 862 862 - 862	CAD (in Thou ortion 31 2024 - -	5 CAD (in Th As at Ma 2025 96 10 68 - 174 1 sand) Current M: As at Ma 2025 - - - -	ousand) rch 31 2024 aturities rch 31 2024
As at March 31, 2025		Non-current p As at March 2025 862 862 - 862	CAD (in Thou ortion 31 2024 - -	5 CAD (in Th As at Ma 2025 96 10 68 - 174 1 sand) Current M: As at Ma 2025 - - - -	ousand) rch 31 2024 aturities rch 31 2024
As at March 31, 2025		Non-current p As at March 2025 862 862 - 862	CAD (in Thou ortion 31 2024 - -	5 CAD (in Th As at Ma 2025 96 10 68 - 174 1 sand) Current M: As at Ma 2025 - - - -	ousand) rch 31 2024 aturities rch 31 2024
As at March 31, 2025		Non-current p As at March 2025 862 862 - 862	CAD (in Thou ortion 31 2024 - -	5 CAD (in Th As at Ma 2025 96 10 68 - 174 1 sand) Current Ma As at Ma 2025 - - - - - -	ousand) rch 31 2024 aturities rch 31 2024
As at March 31, 2025		Non-current p As at March 2025 862 862 - 862	CAD (in Thou ortion 31 2024 - -	5 CAD (in Th As at Ma 2025 96 10 68 - 174 1 sand) Current M: As at Ma 2025 - - - -	ousand) rch 31 2024 aturities rch 31 2024

Notes to the Financial Statements		
	CAD (in The	
	Year ended N	
lote: 8-Selling General and Administrative:	2025	2024
Other marketing expenses	102	
Total	102	
lote: 9-Employee Benefits Expense:		,
Salaries and wages	1,157	
Contribution to Pension Plan and Other Funds	26	-
Staff welfare expenses	1	-
Total	1,184	
Note: 10-Finance Cost:		
Interest expense - intercompany Working Capital Loan [*]	13	-
Bank commission & charges	4	
Total	17	
lota		
lote: 11-Other Expenses:		
Rent	21	
Insurance	16	-
Traveling Expenses	100	-
Legal and Professional Fees	-	
Miscellaneous Expenses	165	
Total	302	
Note: 12-Deferred Tax:		
Deferred Tax - Non-current		
Difference between tax basis over carrying value	19	
of property and equipment		
Non-capital losses carried forward	447	
	466	
lote: 13-Leases:	CAD (in The	
	CAD (IN THE As at Mar	
	2025	2024
Building has lease bearing interest at 5.63% per annum and maturing in September 2029.	442	-
Current portion	(95)	-
	347	-
Fukura esisientes lassa esteranta sontiand ana as fallatura		
Future minimum lease payments required are as follows 2026	117	
2027	117	
2027	118	
2028	120	
2029	20	
2030	495	
Takanat indiad in minimum promote		
Interest included in minimum payments	(53)	
	442	

		N	otes to the Financial	Statements	A]			
	ated Party Transactions:							
A Hume	of the Related Parties and Nature of the Re	lated Party Relationship:						
а	Holding Company:		Zydus Lifesciences Limi	ited				
b	Fellow subsidiary Companies/concerns wit	h whom transactions don	e during the period:					
	Zydus Pharmaceuticals (USA) Inc. [USA]							
	Viona Pharmaceuticals Inc. [USA]							
-								
с	Key Managerial Personnel:							
		Director (resigned w.e.f 05/	15/2025)					
	Rajeev Lamba	Director						
	Ravi Yadavar	Director						
	Vinod Ramachandran	Director (appointed w.e.f 05/	/20/2024)					
Transa	ctions with Related Parties:							
	g transactions were carried out with the related	narties in the ordinary course	se of husiness and at a	m's length terms:				
	relating to parties referred to in Note 14-A [a, b							
Details	relating to parties referred to in Note 14-A [a, b	1	Val					
					s [CAD] [in Thousand]	C		
			Holding Con		Subsidiary/ Fellow subsidi	ary companies		
				Year ended				
	Nature of Transactions		2025	2024	2025	2024		
	Reimbursement of Expenses paid:							
	Zydus Pharmaceuticals (USA) Inc. [USA]			-	7	-		
	Viona Pharmaceuticals Inc. [USA]				4	4		
	the foor				-	T		
	Dunchasses							
	Purchases:							
	Property, Plant and Equipment:							
	Zydus Pharmaceuticals (USA) Inc. [USA]		-			2		
	Finance:							
	Inter Corporate Loans accepted							
					0.47			
	Zydus Pharmaceuticals (USA) Inc. [USA]		-	-	843	-		
	Interest Expense							
	Zydus Pharmaceuticals (USA) Inc. [USA]		-	-	13	-		
	Issue of Shares							
	Zydus Lifesciences Limited		1,350					
	Zydus Lifesciences Lifflited		1,550			-		
				As at Ma	arch 31			
			2025	2024	2025	2024		
	Outstanding							
	Payable							
					073			
	Zydus Pharmaceuticals (USA) Inc. [USA]		-	-	872	-		
			:	:	872 -	-		
	Zydus Pharmaceuticals (USA) Inc. [USA] Viona Pharmaceuticals Inc. [USA]		1	1	872 -	-		
e: 15-Fin	Zydus Pharmaceuticals (USA) Inc. [USA] Viona Pharmaceuticals Inc. [USA] ancial Instruments:		1	:	-	-		
e: 15-Fin ne Compa	Zydus Pharmaceuticals (USA) Inc. [USA] Viona Pharmaceuticals Inc. [USA] ancial Instruments: ny is exposed to various risks through its financia			asure of the Compan	-	- - centrations at the	balance sheet date,	
e: 15-Fin ne Compa	Zydus Pharmaceuticals (USA) Inc. [USA] Viona Pharmaceuticals Inc. [USA] ancial Instruments:			asure of the Compan	-	- - centrations at the	balance sheet date,	
e: 15-Fin ne Compa	Zydus Pharmaceuticals (USA) Inc. [USA] Viona Pharmaceuticals Inc. [USA] ancial Instruments: ny is exposed to various risks through its financia			- - vasure of the Compan	-	- - centrations at the	balance sheet date,	
e: 15-Fin le Compa arch 31, 2	Zydus Pharmaceuticals (USA) Inc. [USA] Viona Pharmaceuticals Inc. [USA] ancial Instruments: ny is exposed to various risks through its financia 025, which did not change significantly from the			- - asure of the Compan	-	- - centrations at the	balance sheet date,	
e: 15-Fin ne Compa arch 31, 2 redit risk	Zydus Pharmaceuticals (USA) Inc. [USA] Viona Pharmaceuticals Inc. [USA] ancial Instruments: ny is exposed to various risks through its financia 025, which did not change significantly from the	previous period unless other	rwise noted.		y's risk exposure and con			
e: 15-Fin ne Compa arch 31, 2 redit risk edit risk i	Zydus Pharmaceuticals (USA) Inc. [USA] Viona Pharmaceuticals Inc. [USA] ancial Instruments: ny is exposed to various risks through its financia 025, which did not change significantly from the s the risk that a counter party will fail to perform	previous period unless other its obligations. The Compan	rwise noted. ny's main credit risks rel		y's risk exposure and con			1
e: 15-Fin ne Compa arch 31, 2 redit risk redit risk i	Zydus Pharmaceuticals (USA) Inc. [USA] Viona Pharmaceuticals Inc. [USA] ancial Instruments: ny is exposed to various risks through its financia 025, which did not change significantly from the	previous period unless other its obligations. The Compan	rwise noted. ny's main credit risks rel		y's risk exposure and con			1
e: 15-Fin ne Compa arch 31, 2 redit risk redit risk i alances by	Zydus Pharmaceuticals (USA) Inc. [USA] Viona Pharmaceuticals Inc. [USA] ancial Instruments: ny is exposed to various risks through its financia (025, which did not change significantly from the sthe risk that a counter party will fail to perform maintaining its accountswith credit worthy and l	previous period unless other its obligations. The Compan	rwise noted. ny's main credit risks rel		y's risk exposure and con			1
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