



**CHAWCHHARIA BANKA & CO.**

Chartered Accountants

P-8, Chowringee Square,  
Swastic Centre, 1st Floor, Unit-101  
Kolkata-700069

Tel : 9830357840, 6289432624

E-mail : fca.banka@gmail.com

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
Fetomat Wellness Private Limited  
Report on the Audit of the Financial Statements**

**Opinion**

We have audited the accompanying financial statements of Fetomat Wellness Private Limited ("the Company"), which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss, including Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, its profit including other comprehensive income, changes in equity and its cash flows for the year ended on that date.

**Basis for Opinion**

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the financial statements' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the other information. The other information comprises the Director's Report, Chairman's Statement, Management Discussion and Analysis and report on corporate governance, etc but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.





### **Responsibility of Management and Board of Directors for Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- Conclude on the appropriateness of management and Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the year ended 31 March 2026 (current year) and are therefore, the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on Other Legal and Regulatory Requirements**

- 1 As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.





- 2 As required by Section 143 (3) of the Act, we report that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books except for the matters stated in the paragraph 2(h)(f) below on reporting under Rule 11(q).
  - (c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, the Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
  - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
  - (e) On the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors are disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
  - (f) The reservation relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph (b) above on reporting under section 143(3)(b) and paragraph (h)(f) below on reporting under Rule 11(a).
  - (g) This report does not include Report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the Company on basis of the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls over financial reporting.
  - (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
    - a. The Company does not have any pending litigations which would impact its financial position
    - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
    - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
    - d(i). The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.





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- d(ii)** The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities (Funding Parties), with the understanding, whether recorded in writing or otherwise, as on the date of this audit report, that the Company shall, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- d(iii)** Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, and according to the information and explanations provided to us by the Management in this regard nothing has come to our notice that has caused us to believe that the representations under subclause (i) and (ii) of Rule 11(e) as provided under (1) and (2) above, contain any material mis-statement.
- e.** The Company has neither declared nor paid any dividend during the year.
- f.** Based on our examination, the Company has used an accounting software for maintaining its books of account for the year ended 31 March 2026 which has a feature of recording audit trail (edit log) facility. However, the audit trail feature has not been enabled and operated throughout the year for all transactions recorded in the accounting software (Refer note 46 to the financial statements).

For CHHAWCHHARIA BANKA & CO.

Chartered Accountants

Firm Registration No : 326471E



(S. K. Banerjee)

(Proprietor)

M No-059087

Kolkata

DATE: 18/05/2026

UDIN: 26059087WGGWFM1316



**The Annexure A referred to above in Our Report of even date to the members of Fetomat Wellness Pvt Ltd on the accounts of the company for the year ended 31st March, 2026**

To the best of our information and according to the explanations provided to us by the Company and based on the books of account and records examined by us in the normal course of audit, we state that:

- (i) (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;  
(B) The company is maintaining proper records showing full particulars of intangible assets;
- (b) The Company has a program of physical verification of Property, Plant and Equipment so to cover all the assets every half year which, in our opinion, is reasonable having regard to the size of the Company and no material discrepancies were noticed on such verification
- (c) The company does not have any immovable properties disclosed in the financial statements and therefore reporting under clause 3(i)© of the ORDER is not applicable
- (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year
- (e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) The Company has a program of physical verification of all inventory once at the year end, which, in our opinion, is reasonable having regard to the size of the Company and in our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies for any class of inventory were noticed
- (b) The company has not been sanctioned working capital limits in excess of five crore rupees during the year, in aggregate, from banks or financial institutions on the basis of security of current assets and therefore reporting under clause 3(ii)(b) of the ORDER is not applicable





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- (iii) During the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties and therefore reporting under clause 3(iii) of the ORDER is not applicable.
- (iv) The company has not made any loans, investment, guarantees and security
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits, hence reporting under clause 3(v) of the ORDER is not applicable
- (vi) Based on our broad review of company's records and according to the information and explanations provided by the management, we report that the company is not engaged in production of any such goods or provision of any such services for which the Central Government has prescribed maintenance of cost records. Hence the provisions of sub-section (1) of section 148 of the Companies Act, 2013 does not apply to the company.
- (vii) (a) According to the records of the company, company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, Goods and service tax, and any other statutory dues to the appropriate authorities.  
(b) According to the information and explanations given by the management and based on our scrutiny of company's accounts, we report that there is no undisputed statutory dues referred to in sub clause (a) above.
- (viii) There were no transactions not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) Based on our scrutiny of the company's records and according to the information and explanations provided by the management, we report that the company has not defaulted in repayment of loans or borrowing or in the repayment of interest thereon.  
(b) The company has not been declared wilful defaulter by any bank or financial institution or other lender;  
(c) The company has not obtained any term loans during the year.  
(d) The company has not raised any funds for short term purposes during the year  
(e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.  
(f) The company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.





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- (x) (a) The company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and therefore reporting under clause 3(x) (b) of the ORDER is not applicable.
- (xi) (a) No fraud by the company or any fraud on the company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government
- (c) We have been informed that no whistle-blower complaints has been received during the year by the company
- (xii) The company is not a Nidhi Company and hence reporting under clause 3(xii) of the ORDER is not applicable
- (xiii) In our opinion, all applicable transactions with the related parties are in compliance with sections 177 and 188 of Companies Act and the details have been disclosed in the financial statements as required by the applicable accounting standards;
- (xiv) There is no mandatory requirement for the company to have an internal audit system as per Companies Act 2013 and hence reporting under clause 3(xiv)(a),(b) of the ORDER is not applicable
- (xv) The company has not entered into any non-cash transactions with directors or persons connected with them; hence the question of compliance of provisions of section 192 of Companies Act, 2013 does not apply.
- (xvi) (a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and hence reporting under clause 3(xvi) (a), (b), (c) of the order is not applicable
- (d) In our opinion, there is no core investment company within the group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable





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- (xvii) The company has not incurred cash losses in the financial year but it has incurred cash loss of Rs.19716.79 hundred in the immediately preceding financial year.
- (xviii) There has been resignation of the statutory auditors during the year and no issues, objections or concerns raised by the outgoing auditor.
- (xix) on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention which causes us to believe that material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the
- (xx) Provision of section 135 and relevant rules related to Corporate Social Responsibility is not applicable to the company considering its net worth, turnover and net profit during the immediately preceding financial year
- (xxi) Company does not have any subsidiary company or joint venture operation and accordingly it is not required to prepare consolidated accounts. Therefore, comments under clause 3(xxii) of the ORDER is not applicable

**For Chhawchharia Banka & Co.**

Chartered Accountants

**FRN : 326471E**

**(S K BANKA)**

**Proprietor M.NO-059087**

Swastic Centre, 1st Floor

P-8, Chwringhee Square

KOLKATA - 700069

**Kolkata**

18/05/2026

UDIN- 26059087WGGWFM1316

**Fetomat Wellness Private Limited**

Balance Sheet as at 31st March, 2026

(All amounts are in hundred, except for share data or as otherwise stated)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2024
<b>I. ASSETS</b>				
<b>Non-Current Assets</b>				
Property, Plant & Equipment	3	101858.98	67372.38	144086.55
Right of Use assets	4	66934.21	82993.25	99052.29
Other Intangible Assets	5	435.87	.00	47.51
Financial Assets				
(i) Other Financial Assets	6	4384.93	4280.40	4196.90
Deferred Tax Assets	7	6658.59	1834.26	.00
Non-Current tax Assets	8	3803.22	486.71	494.66
Other Non Current Assets	9	992.09	1272.15	1552.21
<b>Total Non Current Assets</b>		<b>185067.89</b>	<b>158239.15</b>	<b>249430.12</b>
<b>Current Assets</b>				
Inventories	10	382.60	1253.00	.00
Financial Assets				
(i) Trade Receivables	11	2302.03	1473.00	.00
(ii) Cash & Cash equivalents	12	57425.41	143659.29	79386.58
Other Current assets	13	822.68	.00	.00
<b>Total current assets</b>		<b>60932.72</b>	<b>146385.29</b>	<b>79386.58</b>
<b>Total assets</b>		<b>246000.61</b>	<b>304624.44</b>	<b>328816.70</b>
<b>II. EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Equity Share Capital	14	59273.50	59273.50	49689.40
Other Equity	15	61196.44	54068.46	41217.98
<b>Total Equity</b>		<b>120469.94</b>	<b>113341.96</b>	<b>90907.38</b>
<b>Liabilities</b>				
<b>Non-Current Liabilities</b>				
Financial Liabilities				
(i) Borrowings	16	4562.58	7267.27	31599.41
(ii) Lease liability	17	61991.97	75199.99	87275.25
(iv) Other financial liability	18	.00	34125.00	51225.00
Provisions	19	999.54	.00	.00
Deferred Tax liability		.00	.00	.00
<b>Total Non-Current Liabilities</b>		<b>67554.09</b>	<b>116592.26</b>	<b>170099.66</b>
<b>Current liabilities</b>				
Financial Liabilities				
(i) Borrowings	20	2704.69	2462.92	.00
(ii) Lease liability	17	13208.01	12075.27	11777.04
(iii) Trade Payables	21			
Total outstanding dues of micro enterprises and small enterprises: and		.00	.00	.00
Total outstanding dues of creditors other than micro and small enterprises:		35682.20	37744.83	33894.75
(iv) Other financial liability	22	1500.00	1095.10	250.00
Provisions	23	163.08	.00	.00
Other current liabilities	24	4718.60	20437.62	19374.88
Current tax liabilities	25	.00	874.49	2512.99
<b>Total current liabilities</b>		<b>57976.58</b>	<b>74690.23</b>	<b>67809.66</b>
<b>Total liabilities</b>		<b>125530.67</b>	<b>191282.49</b>	<b>237909.32</b>
<b>Total Equity liabilities</b>		<b>246000.61</b>	<b>304624.45</b>	<b>328816.70</b>

The accompanying notes are an integral part of the financial statements

**For CHHAWCHHARIA BANKA & CO.**

Chartered Accountant

FRN-326471E

(S K BANKA)

Proprietor, M.NO-059087

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Kolkata-700069

Place: Kolkata

Date: 18/05/2026

**For Fetomat Wellness Private Limited**

Director

**Dr Pradip Kumar Goswami**

(DIN: 07572267)

Director

**Ritu Mittal**

(DIN: 00165889)

UDIN: 26059087WGHWF1316

<b>Fetomat Wellness Private Limited</b>			
Profit and loss statement for year ended on March 31, 2026 (All amounts are in hundred, except for share data or as otherwise stated)			
Particulars	Refer Note No.	For the year ended 31st March, 2026	For the year ended 31st March, 2025
I. Revenue From Operations	26	541691.13	609384.45
II. Other income	27	254.54	668.00
<b>III. Total Income</b>		<b>541945.67</b>	<b>610052.45</b>
IV. Expenses:			
Purchase of medical consumables, drugs and surgical instruments	28	9589.52	42159.13
Increase/Decrease in Inventory of medical consumables, drugs and surgical instruments	29	870.40	-1253.00
Employee benefits expense	30	54924.48	68432.53
Finance costs	31	8676.32	10112.98
Depreciation and amortization expense	32	47104.06	54973.09
Other expenses	33	414191.72	470680.38
Total expenses		<b>535356.51</b>	<b>645105.10</b>
<b>V. Profit before exceptional item &amp; tax</b>		<b>6589.16</b>	<b>-35052.66</b>
<b>VI. Exceptional Item</b>		0	-39637.23
<b>VII. Profit before tax</b>		<b>6589.16</b>	<b>-74689.88</b>
III. Tax expense:	35		
Current tax		3750.00	874.49
Earlier Year Tax		-51.27	3835.31
Deferred tax		-4676.64	-1834.26
<b>IX. Profit (Loss) for the year</b>		<b>7567.07</b>	<b>-77565.42</b>
X. Other Comprehensive Income			
Items that will not be re-classified to profit or loss			
a) Remeasurement gain/(loss) of net benefit plan	41	<b>-586.78</b>	<b>.00</b>
b) Income tax relating to items that will not be reclassified to profit or loss	35	<b>147.69</b>	<b>.00</b>
<b>Other Comprehensive Income for the year, net of tax</b>		<b>-439.09</b>	<b>.00</b>
<b>XI. Total Comprehensive Income for the year (IX+X)</b>		<b>7127.98</b>	<b>-77565.42</b>
XII. Earnings per equity share:(Basic)		1.28	(15.59)
Earnings per equity share:(Diluted)		1.28	-15.59

The accompanying notes are an integral part of the financial statements

**For CHHAWCHHARIA BANKA & CO.**

Chartered Accountant  
FRN-326471E

**(S K BANKA)**

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Place: Kolkata

Date: 18/05/2026

UDIN: 26059087WAGWFM1316

For Fetomat Wellness Private Limited

Director

**Dr Pradip Kumar Goswami**  
(DIN: 07572267)

Director

**Ritu Mittal**  
(DIN: 00165886)



CASH FLOW STATEMENT as at 31st March, 2026				
	As st 31st March, 2026		31st March, 2025	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
<b>Profit Before Tax &amp; Extra-ordinary Items</b>		658916.15		<b>-35052.66</b>
<b>Adjustment:</b> (a) Depreciation and Amortisation	47104.06		54693.03	
(b) Interest Expenses	8676.32		10112.98	
(c) Interest Income	25452.8		564.40	
(d) Profit/Loss on Sales of fixed assets	.00		.00	
(e) Interest on income tax	92.95		-.05	
		56127.86	.00	65370.36
<b>Operating Profit before Working Capital Changes</b>		<b>62717.02</b>		<b>30317.70</b>
<b>Change in operating assets and liabilities</b>				
<b>Adjustment for (Increase) / Decrease in Operating Assets</b>				
(a) (Increase) / Decrease in Trade Receivables	-829.03		-1473.00	
(b) (Increase) / Decrease in Other Financial Assets	-104.53		-83.50	
(c) (Increase) / Decrease in Other Current Assets	-461.18		288.01	
(d) (Increase)/Decrease in inventories	870.40		-1253.00	
<b>Adjustment for (Increase) / Decrease in Operating Liabilities</b>				
(e) Increase / (Decrease) in Trade Payables	-2062.63		3850.08	
(f) Increase / (Decrease) in Other Financial Liabilities	-33720.10		-17129.34	
(g) Increase / (Decrease) in Lease Liabilities	.00		.00	
(h) Increase / (Decrease) in other current liabilities	-15719.02		1062.74	
(i) Increase/(Decrease) in provision	575.84		.00	
		<b>-51450.25</b>		<b>-14738.01</b>
<b>Cash Generated from Operations</b>		<b>11266.77</b>		<b>15579.69</b>
<b>Less:</b> Direct Taxes Paid		8344.18		5473.81
<b>Net Cash Inflow/(Outflow) from Operating Activities</b>		<b>2922.59</b>		<b>10105.88</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
(a) Purchase/movement of Fixed Assets	-65687.42		-16509.54	
(b) Sale Proceed of Fixed Assets	.00		15000.00	
(c) Interest received	-254.53		-564.40	
<b>Net Cash Used In investing activities</b>		<b>-65941.95</b>		<b>-2073.94</b>
<b>Net Cash Inflow used in Investing Activities</b>		<b>-65941.95</b>		<b>-2073.94</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
(a) Dividend and Dividend Tax paid	.00		.00	
(b) Issue of equity	.00		100000.00	
(c) Interest Paid	-1311.60		-2450.01	
(d) Repayment of lease liabilities	-19440.00		-19440.00	
(e) Net Movement in borrowing	-2462.92		-21869.22	
<b>Net Cash flow used in Financing Activities</b>		<b>-23214.52</b>		<b>56240.77</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>-86233.88</b>		<b>64272.71</b>
Cash & Cash Equivalents at the beginning of the year		<b>143659.29</b>		79386.58
<b>Cash &amp; Cash Equivalents at the end of the year</b>		<b>57425.41</b>		<b>143659.29</b>



**Cash and cash equivalents comprises: (Refer note 12)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balances with banks-Current Accounts	56735.51	142419.24
Balances with banks-Fixed Depositd	.00	.00
Cash in hand	666.28	1158.11
Money Plus Card	23.62	81.94
	<b>57425.41</b>	<b>143659.29</b>

(i)The above statement of cash flows has been prepared under the indirect method as set out in Indian Accounting Standard 7 (IND AS 7), "Statement of Cash Flows" notified under section 133 of the Companies Act 2013.

(ii)Reconciliation between the opening and closing balances in the balance sheet for liabilities arising from financing activities

Particulars	As at 31st March, 2026	As at 31st March, 2025
<b>Opening balance-Borrowing &amp; Lease liabilities</b>	97005.45	130651.70
<b>Cash flows:</b>		
Proceeds of borrowings	.00	.00
Repayment of borrowings	-2462.92	-21869.22
Payment on leases	-19440.00	-19440.00
<b>Non cash flows :</b>		
Additions to lease liabilities	.00	.00
Interest expenses on leases	7364.72	7662.97
<b>Closing balance-Borrowing &amp; Lease liabilities</b>	<b>82467.25</b>	<b>97005.45</b>

For CHHAWCHHARIA BANKA & CO.

Chartered Accountant  
FRN-326471E

(S K BANKA)

Proprietor, M.NO-059087  
P-8, Chowringhee Square  
Swastic Centre, 1st Fload, Unit-101  
Kolkata-700069

Place: Kolkata

Date: 18/05/2026

UDIN: 26059087WGLWFM1316

For Fetomat Wellness Private Limited

Director

Dr Pradip Kumar Goswami  
(DIN: 07572267)

Director

Ritu Mittal  
(DIN: 00165886)



## Notes to the Financial Statements

For the year ended March 31, 2026

### 1. CORPORATE INFORMATION

Fetomat Wellness Private Limited ('the Company') is engaged in the business of providing range of diagnostic services with specialization in pregnancy USG scan, fertility scan, prenatal diagnosis and related healthcare services.

The Company is domiciled and incorporated in India on May 15, 2021 and has its registered and corporate office at CD-2, Ground Floor, Sector-1, Kolkata-700064, India.

### 2. BASIS OF PREPARATION AND MEASUREMENT

#### (A) Statement of compliance

The financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as 'Ind AS') as per Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of the Companies Act, 2013.

The Guidance Note on Division II - Schedule III to the Companies Act, 2013 issued by the Institute of Chartered Accountants of India ("ICAI") has been followed in so far.

#### (B) Functional and presentation currency

These financial statements are presented in Indian Rupees (₹), which is also the Company's functional currency. All amounts have been rounded to the nearest hundred, unless otherwise indicated.

#### (C) Basis of measurement

These financial statements have been prepared under the historical cost basis except for the following items, which are measured on an alternative basis on each reporting date

Item Basis	Measurement
Certain financial assets and liabilities	Fair value or amortised cost
Net defined benefit (asset)/liability	Fair value of plan assets less the present value of the defined benefit obligations (refer note 28)

#### (B) Current versus non-current classification

The Company classifies an asset as current when:

- it expects to realise the asset, or intends to sell or consume it, in its normal operating cycle;
- it expects to realise the asset within twelve months after the reporting period;
- it holds the asset primarily for the purpose of trading; or



- the asset is cash or cash equivalent unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current. A liability is classified as a current when:

- it is expected to be settled in the Company's normal operating cycle;
- the liability is due to be settled within twelve months from the reporting period;
- it is held primarily for the purposes of being trading;
- it does not hold an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counter party, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and realisation in cash or cash equivalents. The Company's normal operating cycle is twelve months.

#### **(C) Use of estimates**

The preparation of financial statements in conformity with Ind AS requires the Management to make estimate and assumptions that affect the reported amount of assets and liabilities as at the Balance Sheet date, reported amount of revenue and expenses for the year and disclosures of contingent liabilities as at the Balance Sheet date

The estimates and assumptions used in the accompanying financial statements are based upon the Management's evaluation of the relevant facts and circumstances as at the date of the financial statements. Actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates, if any, are recognised in the year in which the estimates are revised and in any future years affected. Refer note 4 for details on estimates and judgments

#### **(D) Going Concern**

The Company has prepared the financial statements on the basis that it will continue to operate as a going concern

#### **(E) Fair value measurement**

A number of the accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities

The Company has an established control framework with respect to the measurement of fair values

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability or
- In the absence of a principal market, in the most advantageous market for the asset or liability.



The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Significant valuation issues are reported to the Company's audit committee/management.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Further information about the assumptions made in the measuring fair values is included in the following notes:

Note 44: Financial Instruments

## **2A. SUMMARY OF MATERIAL ACCOUNTING POLICIES**

### **(A) Revenue from contracts with customers**

Revenue is measured based on the consideration specified in a contract with a customer. The Company recognises revenue when it transfers control over a good or service to a customer.

#### *i) Diagnostic services*

Revenue from diagnostics services is amount billed net of indirect taxes, reversals and discounts/concessions if any. No element of financing is deemed present as the sales and services are made primarily on cash and carry basis, however for institutional/organizational customers billing is done fortnightly/monthly based on the agreement, which is consistent with market practice

Revenue is recognized at an amount that reflects the consideration to which the Company expects to be entitled in exchange for transferring the goods or services to a customer i.e. on transfer of control of the service to the customer i.e., when the underlying tests are conducted, samples are processed for requisitioned diagnostic tests. Each service is generally a separate performance obligation and therefore revenue is recognised at a point in time



when the tests are conducted, samples are processed. For multiple tests, the Company measures the revenue in respect of each performance obligation at its relative standalone selling price and the transaction price is allocated accordingly. The price that is regularly charged for a test separately registered is considered to be the best evidence of its standalone selling. Revenue contracts are on principal to principal basis and the Company is primarily responsible for fulfilling the performance obligation.

A contract liability is the obligation to transfer services to a customer for which the Company has received consideration from the customer. If a customer pays consideration before the Company transfer services to the customer, a contract liability is recognised when the payment is made. Contract liabilities are recognised as revenue when the Company performs under the contract.

Revenues in excess of invoicing are classified as contract assets (referred to as 'unbilled revenue') while invoicing in excess of revenues are classified as contract liabilities (referred to as 'unearned revenue')

(B) Recognition of dividend income, interest income or expense and rental income

*Dividend income*

Dividend are recognised in statement of profit and loss on the date on which the Company's right to receive payment is established.

*Interest income or expense*

Interest income or expense is recognized using the effective interest method.

The effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to:

- the gross carrying amount of the financial asset; or
- the amortised cost of the financial liability.

In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability. However, for financial assets that have become credit-impaired subsequent to initial recognition, interest income is calculated by applying the effective interest rate to the amortised cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the gross basis

(C) Property, plant and equipment

*1) Recognition and measurement*

The cost of an item of property, plant and equipment shall be recognised as an asset if, and only if it is probable that future economic benefit associated with the item will flow to the Company and the cost of the item can be measured reliably. Items of property, plant and equipment (including capital-work-in-progress) are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and any accumulated impairment losses. Freehold land is carried at historical cost less any accumulated impairment losses.

Cost of an item of property, plant and equipment comprises its purchase price, including non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the items to its working conditions for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located

Any gain or loss on disposal of an item of property, plant and equipment is recognised in profit or loss.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of asset.

The net written down value as at April 01, 2024 has been considered as the gross carrying amount recognised as per the previous GAAP (Deemed cost) as at the date of transition to Ind AS.

Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably.

*ii) Depreciation*

Depreciation is recognised so as to write off the cost of assets (other than freehold land) less their residual values over their useful lives. The Company has charged depreciation on property, plant and equipment (PPE) based on Written Down Value ("WDV") method based upon the technical assessment of expected pattern of consumption of the future economic benefits embodied in the assets.

Depreciation is charged over the useful lives of the assets as estimated by the management based on technical evaluation, which coincide with the useful live prescribed in Schedule II to the Act. Depreciation on additions and deletions are restricted to the period of use.

The estimated useful lives of items of property, plant and equipment are as follows:

Air Conditioner	15 Years
Refrigeration	15 Years
Computer & Peripherals	3 Years
Electricals and Fittings	10 Years
Fire System	15 Years
Furniture, Fixtures and Equipment	10 Years
HP Laserjet Printer	3 Years
Interiors and Infrastructure	3 Years
Medical Equipment	13 Years
USG Machine	13 Years
Security Safe	15 Years
Television	15 Years
UPS Power Back	15 Years
Mobile Phone	5 Years
Software	10 Years
License	10 Years

In case of Building on leasehold land, the depreciation is charged based on useful life of the building or the lease period whichever is lower. In the case of lease hold building improvements, the depreciation is charged based on useful life of the improvements which is 10 years or lease period including expected renewal period whichever is lower.



Residual value is considered to be 5% on all the assets, as technically estimated by the management.

Assets costing below `5,000 are depreciated using depreciation rate at 100%.

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

*iii) Intangible assets*

*Recognition and measurement*

Intangible assets that are acquired, are recognized at cost initially and carried at cost less accumulated amortization and accumulated impairment loss, if any. Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates.

*Amortisation*

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values over their estimated useful lives using the Straight Line Method (SLM) and is included in depreciation and amortisation expense in statement of profit and loss.

- Software - 10 years

Amortisation method, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

(D)Inventories

Inventories comprise of diagnostic kits, laboratory chemicals, consumables etc., these are measured at lower of cost and net realisable value. The cost of inventories is based on the first-in, first-out formula and includes expenditure incurred in acquiring the inventories and other costs incurred in bringing them to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

The comparison of cost and net realisable value is made on an item-by-Item basis

(E)Employee benefits

*(i)Short-term employee benefits*

Short term employee benefits are measured on an undiscounted basis and expensed as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

*(ii)Defined contribution plans*

A defined contribution plan is a post-employment benefit plan where the Company's legal or constructive obligation is limited to the amount that it contributes to a separate legal entity.

The Company makes specified monthly contributions towards Government administered provident fund scheme and Employees' State Insurance ('ESI') scheme.

Obligations for contributions to defined contribution plans are expensed as an employee benefits expense in statement of profit and loss in the period in which the related services are rendered by employees.



*(iii) Defined benefit plans*

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefits that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets. The defined benefit obligation is calculated annually by a qualified actuary using the projected unit credit method.

Remeasurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. They are included in retained earnings in the statement of changes in equity and in the balance sheet. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate determined by reference to market yields at the end of the reporting period on government bonds. This rate is applied on the net defined benefit liability (asset), both as determined at the start of the annual reporting period, taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in profit or loss.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost. The Company recognises gain and losses on settlement of a defined benefit plan when the settlement occurs.

*(iv) Other long-term employee benefits - compensated absences*

Accumulated absences expected to be carried forward beyond twelve months is treated as long-term employee benefit for measurement purposes. The Company's net obligation in respect of other long-term employee benefit of accumulating compensated absences is the amount of future benefit that employees have accumulated at the end of the year. That benefit is discounted to determine its present value. The obligation is measured annually by a qualified actuary using the projected unit credit method. Remeasurements are recognised in profit or loss in the period in which they arise.

The obligations are presented as current liabilities in the balance sheet if the Company does not have an unconditional right to defer the settlement for at least twelve months after the reporting date.

*(v) Share based payments*

The grant date fair value of equity-settled share-based payment arrangements granted to employees is generally recognised as an employee benefits expense, with a corresponding increase in equity, over the vesting period of the options. The amount recognised as an expense is adjusted to reflect the number of options for which the related service and non-market performance conditions are expected to be met, such that the amount ultimately recognised is based on the number of options that meet the related service and non-market performance conditions at the vesting date. For share-based payment options with non-vesting conditions, the grant date fair value of the share-based payment is measured to reflect such conditions and there is no true-up for differences between expected and actual outcomes.

**(F) Income-tax**

Income-tax expenses comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to an item recognised directly in equity or in other comprehensive income.



(i) *Current tax*

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted at the reporting date.

Tax assets and liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

(ii) *Deferred tax*

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is not recognised for:

- temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction; and
- temporary differences in relation to a right-of-use asset and a lease liability for a specific lease are regarded as a net package (the lease) for the purpose of recognising deferred tax.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Company recognises a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realised. Deferred tax assets – unrecognised or recognised, are reviewed at each reporting date and are recognised/reduced to the extent that it is probable/no longer probable respectively that the related tax benefit will be realised.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously

(G) Earnings per share

(i) *Basic Earnings per share*

Basic Earnings Per Share ('EPS') is calculated by dividing the profit attributable to the equity shareholders of the Company by the weighted average number of equity shares outstanding during the year.



*(ii) Diluted Earnings per share*

Diluted earnings per share is computed by dividing the profit (considered in determination of basic earnings per share) after considering the effect associated with dilutive potential equity shares by the weighted average number of equity shares considered for deriving basic earnings per share adjusted for the weighted average number of equity shares that would have been issued upon conversion of all dilutive potential equity shares

(H) Cash and cash equivalents

Cash and cash equivalents in the balance sheet and cash flow statement consists of cash on hand, deposits held at call with financial institutions, other short- term, highly liquid investments with original maturities less than three months which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.

(I) Exceptional items

The Company discloses certain financial information both including and excluding exceptional items. The presentation of information excluding exceptional items allows a better understanding of the underlying operating performance of the Company and provides consistency with the Company internal management reporting. Exceptional items are identified by virtue of either their size or nature so as to facilitate comparison with prior periods and to assess underlying trends in the financial performance of the Company.

**(J) Provisions, Contingent liabilities and Contingent Assets**

Provisions are recognised only when there is a present obligation, as a result of past events, and when a reliable estimate of the amount of obligation can be made at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Provisions are discounted to their present values, where the time value of money is material. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that probability will not require an outflow of resources or where a reliable estimate of the obligation cannot be made. Contingent assets are neither recorded nor disclosed in the financial statements.

**(K) Leases**

*Identifying leases*

The Company assesses at contract inception whether a contract is or contains a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Lease contracts entered by the Company majorly pertains for premises taken on lease to conduct its business in the ordinary course.

*Company as a lessee*

The Company had adopted Ind AS 116 "Leases" using the modified retrospective approach by applying the standard to all leases existing at the date of initial application. The Company also elected to use the recognition exemption for lease contracts that, at the commencement date, have a lease term of twelve months or less and do not contain a purchase option ("short-term leases") and lease contracts for which the underlying asset is of low value ("low value assets"). The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

*Right-of-use assets*

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any



remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets. The right-of-use assets are also subject to impairment.

#### ***Lease Liabilities***

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognized as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

#### ***Short-term leases and leases of low-value assets***

The Company applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

### **(L) Financial assets**

#### ***(i) Initial recognition and measurement***

At initial recognition, financial asset is measured at its fair value plus the transaction cost directly attributable to the acquisition of the financial asset in the case of a financial asset measured not at fair value through profit or loss. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

#### ***(ii) Subsequent measurement***

For purposes of subsequent measurement, financial assets are classified in following categories:

- (a) at amortized cost; or
- (b) at fair value through other comprehensive income; or
- (c) at fair value through profit or loss.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows. The Company does not hold any Financial assets classified at fair value through other comprehensive income; or at fair value through profit or loss. Accordingly, the Company holds only financial assets measured at amortised cost, therefore accounting policy of financial assets classified at amortised cost stated below:



Amortized cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortized cost. Interest income from these financial assets is included in finance income using the effective interest rate method (EIR).

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the Statement of Profit and Loss.

*(iii) Impairment of financial assets*

In accordance with Ind AS 109 "Financial Instruments", the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

*Trade receivables:*

The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables resulting from transactions within the scope of Ind AS 115 "Revenue from Contracts with Customers". The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECL at each reporting date, right from its initial recognition.

*Other financial assets:*

For recognition of impairment loss on financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If in subsequent years, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12 month ECL.

Lifetime ECL is the expected credit loss resulting from all possible default events over the expected life of a financial instrument. The 12 month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after year end.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all cash flows that the entity expects to receive (i.e. all shortfalls), discounted at the original effective interest rate (EIR). When estimating the cash flows, an entity is required to consider all contractual terms of the financial instrument (including prepayment, extension etc.) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument.

ECL impairment loss allowance (or reversal) recognised during the year is recognised as income/expense in the Statement of Profit and Loss. For financial assets measured at amortised cost, ECL is presented as an allowance, i.e. as an integral part of the measurement of those assets in the Balance Sheet. The allowance reduces the net carrying amount. Until the asset meets write off criteria, the Company does not reduce impairment allowance from the gross carrying amount.



*(iv) Derecognition of financial assets*

A financial asset is derecognised only when:

(a) the contractual rights to receive cash flows from the financial asset is transferred or expired.

(b) retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the received cash flows in full without material delay to one or more recipients. Where the financial asset is transferred then in that case financial asset is derecognised only if substantially all risks and rewards of ownership of the financial asset is transferred. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised. Where the financial asset is neither transferred, nor the entity retains substantially all risks and rewards of ownership of the financial asset, then in that case financial asset is derecognized only if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained. On derecognition of a financial asset, the difference between the carrying amount and the consideration received is recognised in the Statement of Profit and Loss.

**(L) Financial liabilities and equity instruments**

*Classification as debt or equity*

An instruments issued by a Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

*Equity instruments*

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs. Repurchase of the Company's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in Statement of Profit and Loss on the purchase, sale, issue or cancellation of the Company's own equity instruments. Dividend paid on equity instruments are directly reduced from equity.

*Financial liabilities*

*(i) Initial recognition and measurement*

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or at amortized cost, as appropriate. All financial liabilities being loans, borrowings and payables are recognised net of directly attributable transaction costs.

*(ii) Subsequent measurement*

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortised cost

Financial liabilities at fair value through profit or loss

The Company does not owe any financial liability which is either classified or designated at fair value through profit or loss. Accordingly, the Company holds only financial liabilities designated at amortised cost, therefore accounting policy of financial liabilities classified at amortised cost stated below:

Financial liabilities at amortised cost



All the financial liabilities of the Company are subsequently measured at amortised cost using the EIR method. Gains and losses are recognized in the Statement of Profit and Loss when the liabilities are derecognised as well as through the EIR amortization process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the Statement of Profit and Loss.

#### *Derecognition*

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss as finance costs.

#### *Offsetting financial instruments*

Financial assets and liabilities are offset and the net amount is reported in the Balance Sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realize the assets and settle liabilities simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty. Financial instruments issued by the Company are classified as equity only to the extent that they do not meet the definition of a financial liability or financial asset. The Company's ordinary shares are classified as equity instruments.

#### **(M) Impairment of non-financial assets**

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average



growth rate for the products, industries, or country or countries in which the Company operates, or for the market in which the asset is used. Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss.

#### **(N)Share Capital**

Financial instruments issued by the Company are classified as equity only to the extent that they do not meet the definition of a financial liability or financial asset. The Company's ordinary shares are classified as equity instruments.

#### **(O)Borrowing Costs**

Borrowing costs comprise interest cost on borrowings, lease liabilities and amortization of initial costs incurred in connection with the arrangement of borrowings. Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that takes a substantial period of time to get ready for its intended use are capitalized. All other borrowing costs are recognised as expenditure in the period in which they are incurred.

#### **(P) Segment Reporting**

The Company identifies segment basis of the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are regularly reviewed by the CODM ('chief operating decision maker')/management. The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. The business of the Company falls within a single line of business i.e. business of diagnostic services. All other activities of the Company revolve around its main business. Hence no separate reportable primary segment.

### **2B.CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS**

The key assumptions concerning the future and other key sources of estimation uncertainty at the year end date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

#### **(A)Useful lives of property, plant and equipment and intangible assets**

As described in the material accounting policies, the Company reviews the estimated useful lives of property, plant and equipment and intangible assets at the end of each reporting period. Useful lives of intangible assets is determined on the basis of estimated benefits to be derived from use of such intangible assets. These reassessments may result in change in the depreciation /amortization expense in future periods.

#### **(b) Actuarial Valuation**

The determination of Company's liability towards defined benefit obligation to employees is made through independent actuarial valuation including determination of amounts to be recognised in the Statement of Profit and Loss and in Other Comprehensive Income. Such valuation depend upon assumptions determined after taking into account discount rate, salary growth rate, expected rate of return, mortality and attrition rate. Information about such valuation is provided in notes to the financial statements.



### **(c) Impairment of non-financial assets**

In assessing impairment, management estimates the recoverable amount of each asset or cash-generating units based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

### **(D) Contingencies**

Management judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies/ claim/ litigation against Company as it is not possible to predict the outcome of pending matters with accuracy.

### **(E) Provisions**

Provisions are recognised in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events that can reasonably be estimated. The timing of recognition requires application of judgement to existing facts and circumstances which may be subject to change. The litigations and claims to which the Company is exposed are assessed by management and in certain cases with the support of external specialised lawyers.

### **(F) Income taxes**

Management judgment is required for the calculation of provision for income taxes and deferred tax assets and liabilities. The Company reviews at each balance sheet date the carrying amount of deferred tax assets. The factors used in estimates may differ from actual outcome which could lead to significant adjustment to the amounts reported in the financial statements.

### **(G) Leases**

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgement. The Company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate. The Company determines the lease term as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease. The discount rate is generally based on the incremental borrowing rate specific to the lease being evaluated or for a portfolio of



## 2C First time adoption of Ind AS

(i) Ind AS 101 (First-time Adoption of Indian Accounting Standards) provides a suitable starting point for accounting in accordance with Ind AS and is required to be mandatorily followed by first-time adopters. The Company has prepared the opening Balance Sheet as per Ind AS as of 1st April, 2019 (the transition date) by:

- recognising all assets and liabilities whose recognition is required by Ind AS,
- not recognising items of assets or liabilities which are not permitted by Ind AS,
- reclassifying items from previous Generally Accepted Accounting Principles (GAAP) to Ind AS as required under Ind AS, and
- applying Ind AS in measurement of recognised assets and liabilities.

(ii) Ind AS 101 requires an entity to reconcile equity, total comprehensive income and cash flows for prior periods. The following tables represent the reconciliations from previous GAAP to Ind AS.

### (a) Reconciliation of Equity

Particulars	Notes	As on 01.04.2025	As on 01.04.2024
<b>As per GAAP</b>		59273.50	49689.40
Add / (Less): Adjustments	-	.00	.00
<b>As per Ind AS</b>		59273.50	49689.40

### (b) Reconciliation of Other Equity as reported under previous GAAP is summarized below

Balance Sheet	As at 31st March, 2025	As at 31st March, 2024
Other Equity balance as per iGAAP	58454.93	41275.09
<b>Add:-</b>		
Recognition of Right of use Assets	82993.25	99052.29
Present Value of SD Liability	.00	.00
Present Value of SD Assets	371.02	138.31
Recognition of Prepaid Rent	.00	1747.63
DTA	.00	.00
<b>Sub Total</b>	<b>83364.27</b>	<b>100938.23</b>
<b>Less</b>		
Impact of Actuarial Valuation	.00	.00
Security deposit-pre paid rent	.00	1747.63
Recognition of Lease Liability	87275.25	99052.29
Present Value of SD Asssets	475.49	195.42
<b>Sub Total</b>	<b>87750.74</b>	<b>100995.34</b>
Other Equity as per Ind AS	<b>54068.46</b>	<b>41217.98</b>



(c) **Reconciliation of Total Comprehensive Income as reported under previous GAAP is summarized below:**

<b>Profit &amp; Loss</b>	<b>31-03-2025</b>
Profit as per iGAAP	-30723.30
Actuarial Impact	-
OCI Impact of Actuarial	-
Notional interest on Lease Liability	-7662.97
Depreciation on ROU	-16059.04
Rent expenses reversal - ROU	19440.00
Notional Interest Income on rent deposit	232.71
Amortization of Prepaid Rent	-280.06
DTA	-
<b>Total Comprehensive Income as per Ind As</b>	<b>-35052.66</b>

(d) **Impact of Ind AS adoption on the Cash Flow Statement for the year ended 31.03.2026**

There are no significant differences between the Cash Flow Statement presented under Ind AS and the Previous GAAP.

**Notes:**

Ind AS 101 mandates certain exceptions and allows first-time adopters exemptions from the retrospective application of certain requirements under Ind AS. The Company has applied the following exemptions in the financial statements:

- (i) Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition after making necessary adjustments for de-commissioning liabilities. This exemption can also be used for intangible assets covered by Ind AS 38.

Accordingly, the company has elected to measure all of its property, plant and equipment, intangible assets at their previous GAAP carrying value.

- (ii) Ind AS 101 requires an entity to assess classification and measurement of financial assets and liabilities on the basis of the facts and circumstances that exist at the date of transition to Ind AS in accordance with Ind AS 101- First-time adoption of Indian Accounting Standards.

Accordingly, the Company has fair valued its financial assets and financial liabilities which have resulted in changes in the retained earnings.

- (iii) As per Ind AS 116 the Company has recognised Right of use and Lease Liability with effect from 01.04.2024 and adjustment has been made in opening retained earnings

- (iv) Under Ind AS, remeasurement i.e. actuarial gains and losses and the return on plan assets, excluding amounts included in the net interest expense on the net defined benefit liability are recognised in other comprehensive income instead of the Statement of profit or loss. Under the previous GAAP, these re-measurements were forming part of the profit or loss for the year.

- (v) Indian GAAP required deferred tax accounting using the income statement approach, which focusses on differences between taxable profits and accounting profits for the period. Ind AS 12 requires entities to account for deferred taxes using the balance sheet approach, which focuses on temporary differences between the carrying amount of an asset or liability in the balance sheet and its tax base. The application of Ind AS 12 approach has resulted in recognition of deferred tax on new temporary differences, which was not required under Indian GAAP. In addition, the various transitional adjustments lead to different temporary differences. According to the accounting policies, the Company has to account for such differences. Deferred tax adjustments are recognised in correlation to the underlying transaction either in retained earnings or a separate component of equity.



**Notes on Financial Statement at ast 31st March, 2026**

**Note 2D(A) Equity Share Capital**

**Issued equity capital**

Equity shares of Rs. 10 each issued, subscribed and fully paid

**At 31st March 2024**

Changes during the period

**At 31st March 2025**

Changes during the period

**At 31st Mar 2026**

No. of Shares	Amount
496894	49689.40
95841	9584.10
<u>592735</u>	<u>59273.50</u>
0	.00
<u>592735</u>	<u>5927350</u>

**Notes 2D(B) -Other equity**

Particulars	Reserves & Surplus		OCI	Total
	Retained Earnings	Security Premium	OCI	
<b>Balance at 31 March 2024</b>	-19092.62	60310.60	.00	41217.98
Transfers/Addition	.00	90415.90	.00	90415.90
Profit/(loss) for the Year	-77565.42	.00	.00	-77565.42
<b>Balance at 31 March 2025</b>	<u>-96658.04</u>	<u>150726.50</u>	<u>.00</u>	<u>54068.46</u>
Transfers/Addition	.00	.00	-439.09	-439.09
Profit for the Year	7567.07	.00	.00	7567.07
<b>Balance at 31st Mar 2026</b>	<u>-89090.97</u>	<u>150726.50</u>	<u>-439.09</u>	<u>61196.44</u>



**Note No. 3-Property, Plant & Equipment**

Description of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	NET BLOCK
	As on 01.04.2024	Addition during the year	Deduction / Adjustment	As on 31.03.2025	Upto 01.04.2024	For the year	Deduction / Adjustment	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Air Conditioner	5963.16	.00	383827.88	2124.88	1710.94	679.18	1807.35	582.77	1542.11	4252.22
Air Purifier	1074.81	400.00	147481	.00	381.39	112.52	493.91	.00	.00	693.42
Gas Cylinder	831.90	.00	83190	.00	290.23	77.37	367.60	.00	.00	541.67
Lab Equipments	42013.15	.00	4201315.34	.00	18611.93	4780.47	23392.40	.00	.00	23401.22
Medical Equipments	15349.30	.00	1534930	.00	5909.46	1532.88	7442.34	.00	.00	9439.84
N2 Tank	1391.80	.00	139180	.00	473.28	131.19	604.47	.00	.00	918.52
Refrigeration	947.18	.00	55220	394.98	275.93	107.80	244.66	139.07	255.91	671.25
Computer & Peripherals	4374.62	400.56	294996	1825.22	3253.94	551.67	2618.62	1186.99	638.23	1120.68
Electricals and Fittings	10955.94	414.23	450700	6863.17	3578.70	1877.51	2765.30	2690.90	4172.27	7377.24
Electric Generating Set	1601.00	.00	160100	.00	757.87	172.24	930.11	.00	.00	843.13
Fire Extinguisher	265.50	.00	26550	.00	88.12	25.34	113.46	.00	.00	177.38
Fire System	1290.80	.00	41813	872.67	262.84	176.11	194.76	244.19	628.48	1027.96
Furniture, Fixtures and Equip	9497.43	.00	719480	2302.63	4214.54	1175.70	4397.15	993.09	1309.54	5282.89
HP Laserjet Printer	137.40	.00	0	137.40	122.14	6.81	.00	128.95	8.45	15.26
Interiors and Infrastructure	50306.43	2697.82	2304030	29963.95	30702.71	12919.63	21207.09	22415.24	7548.70	19603.72
Medical Equipment	12518.99	317.55	1251899	317.55	4789.20	1289.54	6044.40	34.34	283.21	7729.79
USG Machine	69057.30	10792.00	600000.02	73849.30	12997.03	11816.63	260.50	24553.16	49296.14	56060.27
Room Heater	17.72	.00	1772	.00	6.33	1.63	7.96	.00	.00	11.39
Security Safe	289.25	.00	6516	224.09	48.17	42.05	29.65	60.57	163.52	241.08
Sofa Set	1029.43	.00	102943	.00	309.17	147.14	456.31	.00	.00	720.26
Telephone	22.91	.00	2291	.00	8.34	2.08	10.42	.00	.00	14.57
Television	923.93	.00	57695	346.98	216.81	113.98	262.49	68.30	278.68	707.12
UPS Power Back	3721.88	1390.56	362528	1487.16	1236.15	550.27	1426.29	360.13	1127.03	2485.73
Electronic Devices & Equipmen	292.50	.00	29250	.00	158.02	47.84	205.86	.00	.00	134.48
Mobile Phone	988.26	96.82	80000	285.08	372.80	272.76	480.58	164.97	120.11	615.46
<b>Total</b>	<b>234862.59</b>	<b>16509.54</b>	<b>130377.07</b>	<b>120995.06</b>	<b>90776.04</b>	<b>38610.32</b>	<b>75763.67</b>	<b>53622.68</b>	<b>67372.38</b>	<b>144086.55</b>

**Note No. 4-Right of use assets**

	As on 01.04.2024	Addition during the year	Deduction / Adjustment	As on 31.03.2025	Upto 01.04.2024	For the year	Deduction / Adjustment	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024
Right of use Assets	99052.29	0	0	9905229	0	1605904	0	1605904	8299325	9905229

**Note No. 5-Other Intangible Assets**

Description of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	NET BLOCK
	As on 01.04.2024	Addition during the year	Deduction / Adjustment	As on 31.03.2025	Upto 01.04.2024	For the year	Deduction / Adjustment	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024
Software_SwiiERP Software	212.40	.00	21240	.00	164.89	23.68	188.57	.00	.00	47.51
<b>Total</b>	<b>212.40</b>	<b>.00</b>	<b>212.40</b>	<b>.00</b>	<b>164.89</b>	<b>23.68</b>	<b>188.57</b>	<b>.00</b>	<b>.00</b>	<b>47.51</b>



**Note No. 3-Property, Plant & Equipment**

Description of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	NET BLOCK
	As at 01.04.2025	Addition during the year	Deduction / Adjustment	As at 31.03.2026	As at 01.04.2025	For the Period	Deduction / Adjustment	As at 31.03.2026	As at 31.03.2026	As at 01.04.2025
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Air Conditioner	2124.88	240.00	.00	2364.88	582.77	319.23	.00	902.00	1462.88	1542.11
Air Purifier	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Gas Cylinder	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Lab Equipments	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Medical Equipments	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
N2 Tank	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Refrigeration	394.98	.00	.00	394.98	139.07	46.32	.00	185.39	209.59	255.91
Computer & Peripherals	1825.22	1380.92	.00	3206.14	1186.99	650.27	.00	1837.26	1368.88	638.23
Electricals and Fittings	6863.17	30.00	.00	6893.17	2690.90	1087.75	.00	3778.65	3114.52	4172.27
Electric Generating Set	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Fire Extinguisher	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Fire System	872.67	.00	.00	872.67	244.19	113.76	.00	357.95	514.72	628.48
Furniture, Fixtures and Equipm	2302.63	.00	.00	2302.63	993.09	339.04	.00	1332.13	970.50	1309.54
HP LaserJet Printer	137.40	.00	.00	137.40	128.95	.00	.00	128.95	8.45	8.45
Interiors and Infrastructure	29963.95	341.60	.00	30305.55	22415.24	4662.91	.00	27078.15	3227.39	7548.70
Medical Equipment	317.55	.00	.00	317.55	34.34	58.29	.00	92.63	224.92	283.21
USG Machine	73849.30	61651.09	.00	135500.39	24553.16	22552.12	.00	47105.28	88395.11	49296.14
Room Heater	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Security Safe	224.09	.00	.00	224.09	60.57	29.60	.00	90.17	133.92	163.52
Sofa Set	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Telephone	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Television	346.98	.00	.00	346.98	68.30	50.44	.00	118.74	228.24	278.68
UPS Power Back	1487.16	980.94	.00	2468.10	360.13	320.77	.00	680.90	1787.20	1127.03
Electronic Devices & Equipmen	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
Mobile Phone	285.08	200.00	.00	485.08	164.97	107.45	.00	272.42	212.66	120.11
<b>Total</b>	<b>120995.06</b>	<b>64824.55</b>	<b>.00</b>	<b>185819.61</b>	<b>53622.68</b>	<b>30337.95</b>	<b>.00</b>	<b>83960.63</b>	<b>101858.98</b>	<b>67372.38</b>

**Note No. 4-Right of use assets**

	As at 01.04.2025	Addition during the year	Deduction / Adjustment	As at 31.03.2026	As at 01.04.2025	For the Period	Deduction / Adjustment	As at 31.03.2026	As at 31.03.2026	As at 01.04.2025
Right of use Assets	99052.29	0	0	99052.29	16059.04	16059.04	0	32118.08	66934.21	82993.25

**Note No. 5-Other Intangible Assets**

Description of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	NET BLOCK
	As at 01.04.2025	Addition during the year	Deduction / Adjustment	As at 31.03.2026	As at 01.04.2025	For the Period	Deduction / Adjustment	As at 31.03.2026	As at 31.03.2026	As at 01.04.2025
Software	.00	862.88	.00	862.88	.00	427.01	.00	427.01	435.87	.00
<b>Total</b>	<b>.00</b>	<b>862.88</b>	<b>.00</b>	<b>862.88</b>	<b>.00</b>	<b>427.01</b>	<b>.00</b>	<b>427.01</b>	<b>435.87</b>	<b>.00</b>



**Fetomat Wellness Private Limited**  
**Notes on Financial Statement as at 31st March, 2026**  
(All amounts are in hundred, except for share data or as otherwise stated)

6	<b>Other Non Current Financial Assets</b>	<b>As at 31,Mar 2026</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
	Security Deposits -Rent Unsecured, considered good	₹	₹	₹
		4384.93	4280.40	4196.90
	<b>Total</b>	4384.93	4280.40	4196.90
7	<b>Deferred Tax Assets</b>	<b>As at 31,Mar 2026</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
	<b>Deferred tax liabilities</b> Right of use assets	₹	₹	₹
		16847.34	.00	.00
		16847.34	.00	.00
	<b>Deferred tax Assets</b> Property, Plant& Equipments Lease liabilities Provisions for employee benefits	₹	₹	₹
		4325.73	1834.26	.00
		18927.84	.00	.00
		252.36	.00	.00
		23505.93	1834.26	.00
	<b>Total</b>	6658.59	1834.26	.00
8	<b>Non-current tax assets</b>	<b>As at 31,Mar 2026</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
	<b>Advance Income Tax/TDS</b> TDS Receivable 24-25 TDS Receivable 25-26 Self Assessment Tax Advance Tax 25-26 Less: Provision for Income Tax	₹	₹	₹
		.00	486.71	494.66
		5322	.00	.00
		.00	.00	.00
		7500.00	.00	.00
		-3750.00	.00	.00
	<b>Total</b>	3803.22	486.71	494.66
9	<b>Other Non Current Assets</b>	<b>As at 31,Mar 2026</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
	Prepaid Lease Rent	₹	₹	₹
		992.09	1272.15	1552.21
	<b>Total</b>	992.09	1272.15	1552.21
10	<b>Inventories</b>	<b>As at 31,Mar 2026</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
	Medical Consumables (Valued at cost) (As taken, value and certified by the management)	₹	₹	₹
		382.60	1253.00	.00
	<b>Total</b>	382.60	1253.00	.00
11	<b>Trade Receivables</b>	<b>As at 31,Mar 2026</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
	Trade receivables considered good, unsecured	₹	₹	₹
		2302.03	1473.00	.00
	<b>Total</b>	2302.03	1473.00	.00

No trade receivables are due from any related parties including directors or other officers of the Company either severally or jointly with any other person.



12	<b>Cash and cash equivalents</b>
<b>a. Balances with bank</b>	
HDFC Bank ( A/c No. 50200056759831)	
HDFC Bank ( A/c No. 50200107996101)	
ICICI Bank ( A/c No. 695005500319)	
ICICI FD	
<b>b. Cash on hand</b>	
C. Money Plus Card	
<b>Total</b>	

As at 31,Mar 2026	As at 31 March 2025	As at 31 March 2024
₹	₹	₹
45584.49	31841.63	50321.26
.00	100000.00	.00
11151.02	10577.61	2421.69
56735.51	142419.24	52742.95
.00	.00	20701.60
666.28	1158.11	5930.61
23.62	81.94	11.42
57425.41	143659.29	79386.58

13	<b>Other current Assets</b>
Prepaid Expenses	
<b>Total</b>	

As at 31,Mar 2026	As at 31 March 2025	As at 31 March 2024
₹	₹	₹
822.68	0.00	0.00
822.68	.00	.00

16	<b>Non Current Borrowings</b>
<b>Secured</b>	
<b>Term Loan</b>	
HDFC (Loan No- 86041739)	
ICICI (Loan No- 48928200)	
Fetomat Foundation USG Loan	
<b>Total</b>	

As at 31,Mar 2026	As at 31 March 2025	As at 31 March 2024
₹	₹	₹
.00	.00	19626.45
4562.58	7267.27	11972.96
.00	.00	.00
4562.58	7267.27	31599.41

The above loans with all lenders are secured by way of pari-passu first charge on all the respective assets of the Company.

All the above loans carry interest in the range of 9.00% to 12% per annum

17	<b>Lease Liability</b>
Opening Balance	
Additions during the Year	
Interest exp on lease liabilities	
Unwinding of discount on lease liabilities	
Deletions during the year	
Payment of lease liabilities	
<b>Total</b>	

As at 31,Mar 2026	As at 31 March 2025	As at 31 March 2024
₹	₹	₹
87275.26	99052.29	.00
.00	.00	99052.29
7364.72	7662.97	.00
.00	.00	.00
.00	.00	.00
19440.00	19440.00	.00
75199.98	87275.26	99052.29

The Company has entered into operating leases of office premises, with no restrictions and are renewable at

**The break-up of current and non-current lease liabilities is as follows**

Non-current lease liabilities	61991.97	75199.99	87275.25
Current lease liabilities	13208.01	12075.27	11777.04

18	<b>Other Non Current financial Liabilities</b>
Performance Security Deposits	
<b>Total</b>	

As at 31,Mar 2026	As at 31 March 2025	As at 31 March 2024
₹	₹	₹
.00	34125.00	51225.00
.00	34125.00	51225.00

19	<b>Non Current Provisions</b>
Provison for gratuity	
<b>Total</b>	

As at 31,Mar 2026	As at 31 March 2025	As at 31 March 2024
₹	₹	₹
999.54	.00	.00
999.54	.00	.00



20	<b>Current Borrowings</b>
	Current maturity of long term borrowings
	<b>Total</b>

As at 31,Mar 2026	As at 31 March 2025	As at 31 March 2024
₹	₹	₹
2704.69	2462.92	.00
2704.69	2462.92	.00

21	<b>Trade Payables</b>
(a)	Trade payable
-	Total outstanding dues of micro enterprises and small enterprises: and
-	Total outstanding dues of creditors other than micro and small enterprises:

As at 31,Mar 2026	As at 31 March 2025	As at 31 March 2024
₹	₹	₹
.00	.00	.00
35682.20	37744.83	33894.75
35682.20	37744.83	33894.75

22	<b>Other Current Financial Liabilities</b>
	Expenses:
	Audit Fees Payable
	Limited review fees payable
	Incentive Payable
	Travelling Expense Payable
	Professional Fees & Other Charges
	<b>Total</b>

As at 31,Mar 2026	As at 31 March 2025	As at 31 March 2024
₹	₹	₹
1000.00	250.00	<b>250.00</b>
500.00	.00	<b>.00</b>
.00	291.80	.00
.00	553.30	.00
.00	.00	.00
1500.00	1095.10	250.00

23	<b>Current Provisions</b>
	Provision for gratuity
	Liability for compensated absences
	<b>Total</b>

As at 31,Mar 2026	As at 31 March 2025	As at 31 March 2024
₹	₹	₹
3.08	.00	.00
160.00	.00	.00
163.08	.00	.00

24	<b>Other Current Liabilities</b>
	Expenses:
	Provision for Earlier TDS
	Advance Received From Customer
	Statutory Dues:
	Duties & Taxes
	Security Deposit
	<b>Total</b>

As at 31,Mar 2026	As at 31 March 2025	As at 31 March 2024
₹	₹	₹
338.70	.00	.00
.00	.00	.00
4379.90	3337.62	2274.88
.00	17100.00	17100.00
4718.60	20437.62	19374.88

25	<b>Current tax liabilities</b>
	Provision for Income Tax

As at 31,Mar 2026	As at 31 March 2025	As at 31 March 2024
₹	₹	₹
.00	874.49	2512.99
.00	874.49	2512.99



26	<b>Revenue From operation</b>	<b>For the year ended 31 March 2026</b>	<b>For the year ended 31 March 2025</b>
	<b>Revenue from contract with customer</b>		
	<b>Sales of services</b>		
	Income from medical and healthcare services	₹	₹
		541691.13	609384.45
		541691.13	609384.45
	<b>Medical and health services Comprises:</b>		
	Diagnostic Services	534919.94	592329.95
	Training Fees	6771.19	15500.00
	Sponsorship	.00	1554.50
27	<b>Other Income</b>	<b>For the year ended 31 March 2026</b>	<b>For the year ended 31 March 2025</b>
	Card Proccssing Fees	.00	97.11
	Interest on FD	.00	309.29
	Misc. Income	.01	6.49
	Notional Interest Income	254.53	232.71
	Interest on IT Refund	.00	22.40
		254.54	668.00
28	<b>Purchase of medical consumables, drugs and surgical instruments</b>	<b>For the year ended 31 March 2026</b>	<b>For the year ended 31 March 2025</b>
	Medicine & Consumables	6669.13	35439.69
	Medical Gases	35.40	149.80
	Non Medical Consumables	2884.99	6569.64
		9589.52	42159.13
29	<b>Increase/Decrease in Inventory of medical consumables, drugs and surgical instruments</b>	<b>For the year ended 31 March 2026</b>	<b>For the year ended 31 March 2025</b>
	Inventory at the beginning of the year Medicines & Consumables	1253.00	.00
	Inventory at the end of the year Medicines & Consumables	382.60	1253.00
	Cost of raw material consumed	870.40	-1253.00



30	<b>Employee Benefits Expense</b>
	Staff Salaries
	Labour Charges
	Staff Welfare
	Leave Encashment
	Employer's Contribution for Admin Charges
	Employer's Contribution for EDLI Charges
	Provision for Gratuity
	Compensated absences
	EPF Employers Contribution
	ESI Employers Contribution
	EPS Employers Contribution
	Ex-Gratia expenses
	<b>Total</b>

For the year ended 31 March 2026	For the year ended 31 March 2025
₹	₹
48505.05	62269.35
.00	13.00
766.08	11.10
281.35	375.00
120.49	178.11
120.49	178.11
415.84	.00
160.00	.00
919.42	1439.89
436.77	1133.37
1968.99	2834.60
1230.00	.00
54924.48	68432.53

31	<b>Finance cost</b>
	Interest on HDFC Loan
	Interest on ICICI Loan
	Interest on Loan
	Notional Int on Lease rent
	<b>Total</b>

For the year ended 31 March 2026	For the year ended 31 March 2025
₹	₹
.00	1419.54
830.52	1030.47
481.08	.00
7364.72	7662.97
8676.32	10112.98

32	<b>Depreciation and amortisation expense</b>
	Depreciation of property, plant and equipment
	Depreciation on right-of-use asset
	Amortisation of Intangibles
	Amortisation of prepaid rent
	<b>Total</b>

For the year ended 31 March 2026	For the year ended 31 March 2025
₹	₹
30337.95	38610.32
16059.04	16059.04
427.01	23.68
280.06	280.06
47104.06	54973.09



Other expenses	For the year ended 31 March 2026	For the year ended 31 March 2025
	₹	₹
<b>Medicals and Service Charges</b>		
Lab Test Charges	77576.26	62301.62
Procedure Fees	.00	10280.00
Triqger & Stimulation Charges	.00	142.00
Cylinder Rent	103.37	103.37
Fire extinguisher refilling	63.13	.00
Doctor Consultancy Fees	190813.77	149737.10
	<b>268556.53</b>	<b>222564.09</b>
<b>Administrative &amp; Other Expenses:</b>		
Statutory Audit Fees	750.00	200.00
Tax Audit Fees	250.00	50.00
Electricity Charges	4503.60	7328.59
Licence Fee & Charges	975.61	1945.50
Misc. Expenses	1672.70	1113.59
Rental Expenses	5186.20	16062.95
RCM on Rent	396.00	.00
Interest on Income Tax/TDS	92.95	.00
AMC/Subsription Expenses	2034.74	1095.50
Telephone Expenses	481.20	390.66
Limited review Fees	2000.00	.00
Bank Charges	302.06	239.97
CC Collection Charges	1925.82	2051.34
Advertisement Expenses	143.01	.00
Billing Software charges	481.04	299.39
Building Maintenance Expenses	.00	260.00
CME Proqrane Expenses	4062.45	629.69
Annual custody fees	59.00	.00
Consultancy Fees	43565.50	136719.73
Contractual Trainee Fees	13597.50	.00
Disposal of Garbage Exp.	63.72	84.96
Donoation	.00	300.00
Housekeeping Expenses	10237.55	13434.19
Genetic Couneslling Charges	.00	1260.00
Insurance Charges	110.79	1212.08
Internet & Broadband Charges	354.52	497.37
Leqal Fees & Charges	123.00	3146.00
Printing and stationaries	124.58	.00
Office Stationaries	4388.22	3680.09
Professional Tax	25.00	50.00
Puja Expences	305.40	2976.76
Filing Fees	109.00	.00
Repair & Maintanace	1516.53	3045.25
Rounded Off	319.81	-.05
Property tax	538.66	.00
Sales & Marketing Exp.	35850.57	36957.73
Special Incentive Allowance	.00	2683.20
Statutory Fees & Charges	393.98	1377.70
Tally Cloud User	.00	59.00
Tea & Tiffin Exp.	996.33	856.57
Transportation Charges	4.18	115.00
Travelling Allowance	6772.22	6278.23
Travelling & Conveyance	921.77	1715.30
	<b>145635.20</b>	<b>248116.29</b>
<b>Total</b>	<b>414191.72</b>	<b>470680.38</b>



**34. Payment to auditors (inclusive of taxes)**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
As auditors		
- Statutory audit fees	885.00	200.00
- Tax audit fees	295.00	50.00
- Limited review of quarterly results	2360.00	.00
- Certification	.00	.00
Reimbursement of expenses	.00	.00
	3540.00	250.00

**35. INCOME-TAX EXPENSE****(a) Amount recognised in statement of profit and loss**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Current tax expense	3750.00	874.49
Earlier Year Tax	-51.27	3835.31
Deferred tax expense		
Attributable to -		
Origination and reversal of temporary differences	-4676.64	-1834.26
Tax expense	-977.91	2875.54

**(b) Amount recognised in other comprehensive income**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>Deferred tax related to items recognised in OCI</b>		
Deferred tax (expense)/income on remeasurements of defined benefit obligations	147.69	.00
<b>Income-tax expense/(income) recognised in OCI</b>	147.69	.00

**(c) Reconciliation of effective tax rate**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Profit before tax	6589.16	-70360.52
Enacted tax rate applicable for company	25.17%	25.17%
Tax expense at enacted rates	1658.49	-17709.74
Tax effect of:		
Effect of expenses not deductible for tax purposes	13878.13	21489.49
Effect of tax at special rates	.00	.00
Effect of expenses deductible only for tax purposes	-16472.54	-4790.75
Current tax expenses of earlier years	-51.27	3835.31
Others	9.28	51.29
Income-tax recognised in the statement of profit and loss	-977.91	2875.60



**(d) Deferred tax balances & movement in deferred tax**

Particulars	As at March 31, 2025	Recognised in Profit & Loss	Recognised in OCI	As at March 31, 2026
<b>Deferred Tax Liabilities</b>				
Property, Plant & Equipments	.00	.00	.00	.00
Right of use assets	.00	16847.34	.00	16847.34
Lease liabilities	.00	.00	.00	.00
<b>Deferred Tax Liabilities</b>	<b>.00</b>	<b>16847.34</b>	<b>.00</b>	<b>16847.34</b>
<b>Deferred Tax Assets</b>				
Property, Plant & Equipments	1834.26	2491.47	.00	4325.73
Right of use assets	.00	.00	.00	.00
Lease liabilities	.00	18927.84	.00	18927.84
Provision for employee benefits	.00	104.67	147.69	252.36
<b>Deferred Tax Assets</b>	<b>1834.26</b>	<b>21523.98</b>	<b>147.69</b>	<b>23505.93</b>
<b>Deferred Tax Assets</b>	<b>1834.26</b>	<b>4676.64</b>	<b>147.69</b>	<b>6658.59</b>

**(e) Deferred tax balances & movement in deferred tax**

Particulars	As at March 31, 2024	Recognised in Profit & Loss	Recognised in OCI	As at March 31, 2025
<b>Deferred Tax Liabilities</b>				
Property, Plant & Equipments	.00	.00	.00	.00
Right of use assets	.00	.00	.00	.00
Lease liabilities	.00	.00	.00	.00
<b>Deferred Tax Assets</b>				
Property, Plant & Equipments	.00	1834.26	.00	1834.26
Right of use assets	.00	.00	.00	.00
Lease liabilities	.00	.00	.00	.00
Provision for employee benefits	.00	.00	.00	.00

**36. CONTINGENT LIABILITIES AND COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR)****Contingent liabilities**

Particulars	As at March 31, 2026	As at March 31, 2025
Claims against the Company not acknowledged as debts	-	-

The Company based on its legal assessment does not believe that any of the pending claims/litigations if any with statutory authorities/others require a provision as at the balance sheet date, as the likelihood of the probability of an outflow of resources at this point of time is low.

**Capital Commitment**

Particulars	As at March 31, 2026	As at March 31, 2025
Estimated amount of contracts remaining to be executed on capital account not provided for (net of advances)	-	-

**37. EARNINGS PER SHARE**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Earnings for the year		
Net profit for the year attributable to equity shareholders (A)	7567.07	-77565.42
Shares		
Weighted average number of equity shares for Basic EPS (B)	592735	497682
Add : Effect of dilution		
- On account of outstanding employee based share based options	0	0
Weighted average number of equity shares for Diluted EPS (C)	592735	497681.73
(a) Basic earnings per share of face value of ` 1 each (A/B)	1.28	-15.59
(b) Diluted earnings per share of face value of ` 1 each (A/C)	1.28	-15.59



**38. DISCLOSURE REQUIRED UNDER CLAUSE 22 OF MICRO, SMALL AND MEDIUM ENTERPRISE DEVELOPMENT ('MSMED') ACT, 2006**

The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. Accordingly, the disclosure in respect of the amounts payable to such enterprises as at 31 March 2026 has been made in the financial statements based on information received and available with the Company. Further in view of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material. The Company has not received any claim for interest from any supplier under the said Act.

Particulars	March 31, 2026	March 31, 2025
(a) the principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year;		
- Principal amount	.00	.00
- Interest due on the above	-	-
(b) the amount of interest paid by the buyer in terms of Section 16 of the MSMED Act, 2006 along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this MSMED Act, 2006;	-	-
(d) the amount of interest accrued and remaining unpaid at the end of the each accounting year; and	-	-
(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under Section 23 of the MSMED Act, 2006.	-	-

**Note: The above disclosures are provided by the Company based on the information available with the Company in respect of the registration status of its vendors/suppliers.**

**39. DISCLOSURE AS PER SECTION 186 OF THE COMPANIES ACT, 2013**

The details of loans, guarantees and investments under Section 186 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 are as follows:

- Details of investments made -NIL
- Details of the loans given by the Company-NIL

**40. OPERATING SEGMENTS****A. Basis for segmentation**

The Company is engaged solely in the business of diagnostic centers for carrying out various test specifically USG scan. As the Company operates in a single primary business segment, no separate segment information has been disclosed.

The Chief Operating Decision Maker ("CODM") who are the Company's Chairman and director who evaluate the Company's performance and allocates resources based on an analysis of various performance indicators at operational unit level and since there is single operating segment, no segment disclosures of the Company is presented.

**B. Geographical information**

The Company operates within India and therefore there are no assets or liabilities outside India.

**C. Major customers**

No single customer contributed more than 10% of the Company's revenues during the year ended March 31, 2026 and March 31, 2025.

**41. EMPLOYEE BENEFIT PLANS**

The Company has following post employment benefit plans:

**(a) Defined contribution plans**

Contributions were made to provident fund and Employees' State Insurance in India for the employees of the Company as per the regulations. These contributions are made to registered funds administered by the Government of India. The obligation of the Company is limited to the respective amount contributed and it has no further contractual nor any other constructive obligation. The expense recognised during the period in the standalone statement of profit and loss towards defined contribution plans is

	2026	2025
Employers' Contribution to Provident Fund	2888.41	1439.89
Employers' Contribution to State Insurance Scheme	436.77	1133.37

**(b) Defined benefit plan-Gratuity**

The Company provides for Gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 1 year are eligible for Gratuity. This defined benefit plans expose the Company to actuarial risks, such as longevity risk, interest rate risk and market (investment) risk. The present value of the defined benefit obligation and the relevant current service cost are measured using the Projected Unit Credit Method, with actuarial valuations being carried out at each Balance sheet date.

The Gratuity plan is not administered through any funded Gratuity Scheme. The Company maintains a target level of funding to be maintained over a period of time based on estimations of expected gratuity payments.



(i) Amount recognised in Balance Sheet

Particulars	2026	2025
Present value of obligation as at the end of the year	1002.62	.00
Fair Value of plan assets at end of the year	.00	.00
<b>Net Liability recognised in Balance Sheet</b>	<b>1002.62</b>	<b>.00</b>
Current Liability	3.08	.00
Non-Current Liability	999.54	.00
<b>Total</b>	<b>1002.62</b>	<b>.00</b>

(ii) Changes in the present value of benefit obligation

Particulars	2026	2025
Present value obligation at the beginning of the year	.00	.00
<b>Included in the profit and loss</b>		
Interest Cost	16.44	.00
Current Service Cost	399.40	.00
	<b>415.84</b>	<b>.00</b>
<b>Included in the Other Comprehensive Income</b>		
Actuarial gain/(loss)- Financial assumptions	4.02	.00
Actuarial gain/(loss)- Experience	582.76	.00
	<b>586.78</b>	<b>.00</b>
<b>Other</b>		
Benefit payments directly by the company	.00	.00
<b>Present value of obligation at the end of the year</b>	<b>1002.62</b>	<b>.00</b>

(iii) Changes in the fair value of plan assets

Particulars	2026	2025
Fair Value of Plan assets at the beginning of the year	.00	.00
Transfer	.00	.00
Expenses deducted from assets	.00	.00
Interest Income on Plan Assets	.00	.00
Return on plan assets excluding amounts included in interest income	.00	.00
Assets distributed on settlements	.00	.00
Contributions by Employer	.00	.00
Contributions by Employee	.00	.00
Exchange differences on foreign plans	.00	.00
Benefit payments directly by the company	.00	.00
Fair Value of Plan assets at the end of the year	.00	.00

(iv) Reconciliation of Balance Sheet amount

Particulars	2026	2025
<b>Opening net (asset)/liability</b>	.00	.00
Expense/(Income) recognised in profit and loss	415.84	.00
Expense/(Income) recognised in Other Comprehensive Income	586.78	.00
Employers contribution	.00	.00
<b>Balance sheet (Asset)/Liability at the end of year</b>	<b>1002.62</b>	<b>.00</b>

(v) Expenses recognised in the Statement of profit and Loss

Particulars	2026	2025
Current service cost	399.40	.00
Net Interest cost	16.44	.00
<b>Total expenses recognised in the statement of profit and loss</b>	<b>415.84</b>	<b>.00</b>

(vi) Expenses recognised in the Other comprehensive Income

Particulars	2026	2025
Actuarial gains/(losses) arising from:		
Assumptions change	4.02	.00
Experience	582.76	.00
Return on plan assets excluding interest income	.00	.00
<b>Net actuarial (gains) / losses recognised in OCI</b>	<b>586.78</b>	<b>.00</b>



**(vii) Principal assumptions used for the purpose of actuarial valuation**

Particulars	2026	2025
Discount Rate	6.60%p.a.	6.55%p.a.
Salary growth rate	7.50%p.a.	7.50%p.a.
Withdrawal Rates	Age 25 & Below : 30 % p.a.	Age 25 & Below : 30 % p.a.
	25 to 35 : 30 % p.a.	25 to 35 : 30 % p.a.
	35 to 45 : 30 % p.a.	35 to 45 : 30 % p.a.
	45 to 55 : 30 % p.a.	45 to 55 : 30 % p.a.
	55 & above : 30 % p.a.	55 & above : 30 % p.a.

**(viii) Sensitivity analysis**

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant. The changes would have affected the defined benefit obligation as below:

Particulars	2026	2025
<b>Discount rate Sensitivity</b>		
Delta effect + 0.5%	-2.38%	-2.64%
Delta effect - 0.5%	2.47%	2.73%
<b>Salary growth rate Sensitivity</b>		
Delta effect + 0.5%	2.44%	2.70%
Delta effect - 0.5%	-2.37%	-2.63%
<b>Withdrawal rate (W.R.) Sensitivity</b>		
W.R. x 110%	-9.78%	-12.11%
W.R. x 90%	10.66%	13.33%

The sensitivity analysis presented above may not be representative of the actual change in the Defined Benefit Obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

**(ix) Maturity profile of benefit payments**

Expected Future Cashflows (Undiscounted)	2026		2025	
	INR	%	INR	%
Year 1 Cashflow	308	0.20%	59	0.20%
Year 2 Cashflow	5,459	3.80%	46	0.20%
Year 3 Cashflow	22,054	15.50%	1,607	5.60%
Year 4 Cashflow	24,060	16.90%	5,606	19.70%
Year 5 Cashflow	20,375	14.30%	5,280	18.50%
Year 6 to Year 10 Cashflow	53,481	37.60%	12,139	42.60%

The Weighted Average Duration (Years) as at valuation date = 3.32 years for both 2026 and 2025

The future accrual is not considered in arriving at the above cash-flows.

**Gratuity is a defined benefit plan and entity is exposed to the Following Risks**

- Interest rate risk: The plan exposes the Company to the risk of fall in interest rates. A fall in interest rates will result in an increase in the ultimate cost of providing the above benefit and will thus result in an increase in the value of the liability (as shown in financial statements).
- Salary Risk: The present value of the defined benefit plan is calculated with the assumption of salary increase rate of plan participants in future. Deviation in the rate of increase of salary in future for plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan's liability.
- Liquidity Risk: This is the risk that the Company is not able to meet the short-term gratuity payouts. This may arise due to non-availability of enough cash / cash equivalent to meet the liabilities or holding of illiquid assets not being sold in time.
- Demographic Risk: The Company has used certain mortality and attrition assumptions in valuation of the liability. The Company is exposed to the risk of actual experience turning out to be worse compared to the assumption.
- Regulatory Risk: : Gratuity benefit is paid in accordance with the requirements of the Payment of Gratuity Act , 1972 (as amended from time to time). There is a risk of change in regulations requiring higher gratuity payouts (e.g. Increase in the maximum limit on gratuity of ₹20,00,000).

**Compensated absences**

As per the Company's leave policy, Privilege leave balances cannot be carried forward beyond the following year and hence the entire liability reported is short-term liability. As per Para 11 of the IndAS 19 the entity should recognise the liability on undiscounted basis. Hence this liability has been arrived at by multiplying the employee's accumulated leave balance by the employee's per-day salary



**42. RELATED PARTIES**

Description of relationship	Name of the related parties
Holding Company	Suraksha Diagnostic Limited
Person exercising control	Dr. Pradip Kumar Goswami (also a KMP)
Key Management Personnel (KMP)	Dr. Somnath Chatterjee ( Chairman)
Enterprise where KMP has significance	Fetomat Foundation care service LLP P G S Pregnancy Care & Fertility Solutions Pvt Ltd
Relative of KMP	NIL

**(b) Details of transactions during the year**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>Consultancy Charges</b>		
Dr. Pradip Kumar Goswami	102000.00	65519.60
Fetomat Foundation care service LLP	.00	5691.69
<b>Lab test Charges paid</b>		
Suraksha Diagnostic Limited	38320.08	.00
<b>Services charges income</b>		
Suraksha Diagnostic Limited	2460.92	.00

**(c) Amounts due (to)/from related parties**

Particulars	As at March 31, 2026	As at March 31, 2025
<b>Consultancy Charges Payable</b>		
Dr. Pradip Kumar Goswami	7650.00	8747.30
<b>Lab test Charges Payable</b>		
Suraksha Diagnostic Limited	4937.72	.00
<b>Services charges receivable</b>		
Suraksha Diagnostic Limited	410.03	.00

Note:

- (i) All transactions with these related parties are at arm's length basis and resulting outstanding receivables and payables including financial assets and financial liabilities balances are settled in cash. None of the balances are secured. (All the amounts of transactions and balances disclosed in this note are gross and undiscounted.)
- (ii) Amounts paid as dividends, if any, to promoters and their relatives in the capacity of shareholders are not considered as related party transactions.
- (iii) The remuneration to key Managerial personnel does not include provision for gratuity and leave encashment, as they are determined for the Company as a whole.

**43. RATIO ANALYSIS**

Ratio	Numerator	Denominator	March 31, 2026	March 31, 2025	Variance (in %)	Reason for variance
Current Ratio (in times)	Current assets	Current liabilities	1.05	1.96	-46.38	Refer Note (i)
Debt-Equity Ratio (in times)	Total debt	Total equity	0.06	0.09	-29.73	
Debt Service Coverage Ratio (in times)	Earnings available for debt service	Debt service	5.48	2.39	129.47	
Return on Equity Ratio (in %)	Net Profits after taxes	Average shareholder's equity	6.28	(68.43)	-109.18	
Inventory Turnover Ratio (in times)	Cost of goods sold	Average inventory	0.13	0.65	-80.41	
Trade Receivables Turnover Ratio (in times)	Net credit sales	Average trade receivables	2.87	8.27	-65.31	
Trade Payables Turnover Ratio (in times)	Net credit purchases	Average trade payables	0.26	1.18	-77.81	
Net Capital Turnover Ratio (in times)	Revenue	Working capital	183.24	8.50	2055.88	
Net Profit Ratio (in %)	Net Profit	Revenue	1.40	(6.22)	-122.44	
Return on Capital Employed (in %) (Pre cash)	Earnings before interest and taxes	Capital employed	0.13	(0.58)	-121.72	
Return on Investment (in %)						Not Applicable



Reasons for variance of more than 25%

- (i) There is a decrease in the current ratio primarily due to decrease in bank balances.
- (ii) There is a decrease in debt due to repayment
- (iii) There is increase in profit after tax as there was no exceptional items in current year

Definitions:

- (a) Earnings available for debt service = Profit for the year + Non-cash operating expenses such as depreciation and amortisation + Interest + other adjustments like loss on sale of fixed assets etc.
- (b) Debt service = Interest + Lease Payments + Principal Repayments
- (c) Average inventory = (Opening inventory balance + Closing inventory balance)/2
- (d) Average trade receivables = (Opening trade receivables balance + Closing trade receivables balance)/2
- (e) Average trade payables = (Opening trade payables balance + Closing trade payables balance)/2
- (f) Working Capital = Current assets - Current liabilities
- (g) Earnings before interest and taxes = Profit before tax + Finance costs - Other income
- (h) Capital Employed = Total assets - Total liabilities - Intangible assets + Deferred tax liabilities

#### 43. CAPITAL MANAGEMENT

The Company's policy is to maintain a stable and strong capital structure with a focus on equity so as to provide returns to shareholders, benefits to other stakeholders, creditors and to sustain future development and growth of the business. In order to maintain the capital structure, the Company monitors the return on capital as well as debt to total equity ratio. The Company aims to manage its capital efficiently so as to safeguard its ability to continue as a going concern and to optimise returns to all its shareholders. For the purpose of debt to total equity, debt includes its long-term and short-term borrowings. Total equity comprises of issued share capital and all other equity reserves.

**Gearing ratio:**

Particulars	As at March 31, 2026	As at March 31, 2025
Total debt	7267.27	9730.19
Total equity	120469.94	113341.96
Debt equity ratio	6.03	8.58

#### 44. FAIR VALUES MEASUREMENTS

##### A. Accounting classifications and fair values

The following table shows the carrying amounts and fair values of financial assets and financial liabilities At amortised cost, Fair value through Profit and Loss (FVTPL) and Fair value through Other Comprehensive Income (FVOCI).

Particulars	March, 31st, 2026		March, 31st, 2025	
	Amortised Cost	Fair Market Value	Amortised Cost	Fair Market Value
<b>Financial assets</b>				
<b>Non-current</b>				
Other financial assets	4384.93		4280.40	
<b>Total</b>	<b>4384.93</b>		<b>4280.40</b>	
<b>Current</b>				
Trade receivables	2302.03		1473.00	
Cash and cash equivalents	57425.41		143659.29	
<b>Total</b>	<b>59727.44</b>		<b>145132.29</b>	
<b>Total financial assets</b>	<b>64112.37</b>		<b>149412.69</b>	
<b>Financial liabilities</b>				
<b>Non-Current</b>				
Lease liabilities	61991.97		75199.99	
Other financial liabilities	.00		34125.00	
<b>Total</b>	<b>61991.97</b>		<b>109324.99</b>	
<b>Current</b>				
Other financial liabilities	1500.00		1095.10	
Lease liabilities	13208.01		12075.27	
Trade payables	35682.20		37744.83	
<b>Total</b>	<b>50390.21</b>		<b>50915.20</b>	
<b>Total financial liabilities</b>	<b>112382.18</b>		<b>160240.19</b>	

##### B. Measurement of fair values

i. Valuation techniques and significant unobservable inputs

The following is the hierarchy for determining and disclosing the fair value of financial instruments by valuation technique. Inputs used in determining fair value measurements are categorised into different levels based on how observable the inputs used in the valuation technique utilised are.



**Level 1 - Quoted prices in active markets for identical items (unadjusted)**

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Unobservable inputs (i.e. not derived from market data).

The fair value of trade receivables, loans, other financial assets, cash and cash equivalents, other bank balances, trade payables, lease liabilities and other financial liabilities approximate their carrying amount largely due to short-term nature of these instruments.

**C. Financial risk management**

The Company activities expose it to market risk, liquidity risk and credit risk. The Company's risk management is carried out by the Senior Management under policies approved by the Board of Directors. The Board of Directors provides guiding principles for overall risk management, as well as policies covering specific areas such as credit risk and liquidity risk.

**(A) Market Risk**

Market risk is the risk that results from changes in market prices - such as foreign exchange rates, interest rates and others - will affect the Company's income. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

**(i) Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is nil as there is no borrowings with floating interest rates.

Interest rate sensitivity

NIL

**(ii) Foreign currency risk**

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's operating activities (when revenue or expense is denominated in a different currency from the Company's functional currency)

The Company's exposure to the risk of change in foreign exchange rates is Nil as on 31 March 2026

**(B) 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, and arises principally from the Company's operating activities which is primarily trade receivables from customers and financial instruments. The Company has no significant concentration of credit risk with any counterparty.

Balances with banks are considered to have nil risk, as they are maintained with high rated banks / financial institutions as approved by the Board of directors. Other financial assets mainly includes deposit given. Based on assessment carried by the Company, entire receivable under this category is classified as "Stage 1". There is no history of loss and credit risk and the amount of provision for expected credit losses on other financial assets is negligible

Expected credit loss (ECL) assessment for individual customers:

As per simplified approach, the Company makes provision of expected credit losses on trade receivable using a provision matrix to mitigate the risk of default payment and make appropriate provision at each reporting date.

**Undisputed- considered good**

31 March 2026	Not Due	Less than 6 months	6 months- 1 year	More than 1 year	Total
Gross Carrying Amount		2292.03		10.00	2302.03
Provision for expected credit loss					
Carrying amount of Trade receivable-Net of Impairment		2292.03		10.00	2302.03
Expected loss rate	NA	NA	NA	NA	NA

**Undisputed- considered good**

31 March 2025	Not Due	Less than 6 months	6 months- 1 year	More than 1 year	Total
Gross Carrying Amount		1473.00			1473.00
Provision for expected credit loss					
Carrying amount of Trade receivable-Net of Impairment					
Expected loss rate	NA	NA	NA	NA	NA

**(C) Liquidity risk**

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. The finance team monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of expected cash outflows on trade payables and other financial liabilities and any excess/short liquidity is managed in the form of bank deposits and investment in mutual funds as per the approved frame work.



**The Company has the following undrawn committed borrowing facilities at the end of the reporting year**

Particulars	As at March 31, 2026	As at March 31, 2025
NIL		

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments and exclude the impact of netting agreements.

Particulars	Carrying amount	Contractual Cash flow			
		Total	Within 1 year	1 to 5 years	More than 5 years
<b>As at 31st March, 2026</b>					
Lease liabilities	75199.99	95885.82	19440.00	56806.83	19638.99
Trade payables	35682.20	35682.20	35682.20	.00	.00
Capital creditors	.00	.00	.00	.00	.00
Other financial liabilities	1500.00	1500.00	1500.00	.00	.00
	112382.18	133068.02	56622.20	56806.83	19638.99
<b>As at 31st March, 2025</b>					
Lease liabilities	87275.26	115325.82	19440.00	67803.00	28082.82
Trade payables	37744.83	37744.83	37744.83		
Capital creditors	.00				
Other financial liabilities	35220.10	35220.10	35220.10		
	160240.19	188290.75	92408.93	67803.00	28082.82

**45. ADDITIONAL REGULATORY INFORMATION PURSUANT TO THE REQUIREMENT IN DIVISION II OF SCHEDULE III TO THE COMPANIES ACT 2013**

- The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- The Company does not have any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.
- The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.
- The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond the statutory period.
- 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:
  - 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
  - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- 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:
  - 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
  - provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- The Company has not entered into any 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 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- The Company has not been declared as wilful defaulter by any bank or financial institution or government or any government authority.
- The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

46. Under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, Companies are required to comply with certain reporting obligations effective from 01 April 2023. The Company is using Tally Edit log, an accounting software, for maintaining its books of accounts, which has a feature of recording audit trail (edit log) facility. However, the audit trail facility has not been operated throughout the current year and previous year for all relevant transactions recorded in this accounting software.

**For CHHAWCHHARIA BANKA & CO.**

Chartered Accountant  
FRN-326471E

(S K BANKA)

Proprietor, M.NO-059087  
P-8, Chowringhee Square  
Swastic Centre, 1st Floor, Unit-101  
Kolkata-700069

Place: Kolkata

Date: 18/05/2026

UDIN: 26059087WGGWFM1316

**For Fetomat Wellness Private Limited**

Director

Dr Pradip Kumar Goswami  
(DIN: 07572267)

Director

Ritu Mittal  
(DIN: 00165884)



**Note-14 Equity Share Capital****Authorised Share Capital**

	No. of Shares	Amount
<b>At 31st March 2024</b>	500000	50000.00
Increase/(decrease) during the year	200000	20000.00
<b>At 31st March 2025</b>	700000	70000.00
Increase/(decrease) during the year	0	.00
<b>At 31st Mar, 2026</b>	700000	70000.00

**Issued, subscribed and paid up**

	No. of Shares	Amount
<b>Equity Shares of Rs. 10/- each fully paid up</b>		
<b>At 31st March 2024</b>	496894	49689.40
Changes during the period	95841	9584.10
<b>At 31st March 2025</b>	592735	59273.50
Changes during the period	0	.00
<b>At 31st Mar, 2026</b>	592735	59273.50

**(A) Reconciliation of the number of Equity Shares outstanding at the beginning and at the end of the year**

Particulars	As At 31st March, 2026		2024-25		2023-24	
	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount
No. of shares outstanding at the beginning of the year	592735	59273.50	496894	49689.40	496894	49689.40
Add/(Less) : Shares issued / bought back during the year	0	.00	95841	9584.10	.00	.00
No. of shares outstanding at the end of the year	592735	59273.50	592735	59273.50	496894	49689.40

**(B) Details of Shareholders holding more than 5% of the aggregate share capital of the company**

Particulars	As At 31st March, 2026		2024-25		2023-24	
	No. of Shares	% shareholding	No. of Shares	% shareholding	No. of Shares	% shareholding
Pradip Kumar Goswami	219312	37.00	350320	59.10	350320	70.50
Shrivardhan Kedia	0	0.00	24840	4.19	24840	5.00
Suraksha Diagnostics Ltd	373423	63.00	95841	16.17	0	0.00
Goutam Mondal	0	0.00	121734	20.54	121734	24.50
	592735		592735		496894	

**(C) Rights, preferences and restrictions attached to shares**

The company has one class of equity shares having a par value of Rs.10/-per share. Each shareholder is eligible for one vote per share held. The holders of equity share are entitled to receive dividends as declared from time to time . The dividend if any , Proposed by the Board of Directors is Subject to the approval of shareholders at the ensuing Annual General Meeting

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by the shareholders.



(D) The details of promoters shareholding at the end Of the year

Particulars	As At 31st March, 2026			As At 31st March, 2025			As At 31st March, 2024		
	No. of Shares	% shareholdin g	% Change during the year	No. of Shares	% shareholdin g	% Change during the year	No. of Shares	% shareholdin g	% Change during the year
Pradip Kumar Goswami	219312	37.00	-22.10	350320	59.10	-11.40	350320	70.50	0
Shrivardhan Kedia	0	0.00	-100.00	24840	4.19	-0.81	24840	5.00	0

Note-15 Other Equity

Particulars	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2024
Retained earning	-89530.06	-96658.04	-19092.62
Security Premium	150726.50	150726.50	60310.60
	<b>61196.44</b>	<b>54068.46</b>	<b>41217.98</b>

Particulars	Retained Earnings	Securities Premium	OCI	
<b>Balance at 31 March 2024</b>	-19092.62	60310.60	.00	41217.98
Transfers/Addition	0	90415.90	.00	90415.90
Profit/(loss) for the Year	-77565.42	.00	.00	-77565.42
<b>Balance at 31 March 2025</b>	<b>-96658.04</b>	<b>150726.50</b>	<b>.00</b>	<b>54068.46</b>
Transfers/Addition	.00	.00	.00	.00
Other Comprehensive income for the year	.00	.00	-439.09	-439.09
Profit for the Year	7567.07	.00	.00	7567.07
<b>Balance at 31 Mar 2026</b>	<b>-89530.06</b>	<b>150726.50</b>	<b>-439.09</b>	<b>61196.44</b>

Nature and purpose of reserves

Securities premium

The amount received in excess of face value of the equity shares is recognised in securities premium. This reserve is utilised in accordance with the provisions of the Act



**Ageing schedule for Trade Receivables**

31st March, 2026		Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 Years	More than 3 Years	Total
<b>Undisputed trade receivables – considered good</b>		.00	2292.03	.00	10.00	.00	.00	2302.03
Undisputed trade receivables – which have significant increase in credit risk		.00	.00	.00	.00	.00	.00	.00
Undisputed trade receivables – credit impaired		.00	.00	.00	.00	.00	.00	.00
<b>Disputed trade receivables – considered good</b>		.00	.00	.00	.00	.00	.00	.00
Disputed trade receivables – which have significant increase in credit risk		.00	.00	.00	.00	.00	.00	.00
Disputed trade receivables – credit impaired		.00	.00	.00	.00	.00	.00	.00

31st March, 2025		Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 Years	More than 3 Years	Total
<b>Undisputed trade receivables – considered good</b>		.00	1473.00	.00	.00	.00	.00	1473.00
Undisputed trade receivables – which have significant increase in credit risk		.00	.00	.00	.00	.00	.00	.00
Undisputed trade receivables – credit impaired		.00	.00	.00	.00	.00	.00	.00
<b>Disputed trade receivables – considered good</b>		.00	.00	.00	.00	.00	.00	.00
Disputed trade receivables – which have significant increase in credit risk		.00	.00	.00	.00	.00	.00	.00
Disputed trade receivables – credit impaired		.00	.00	.00	.00	.00	.00	.00

Trade receivables are considered due for payment from the date of transactions

**Ageing schedule for Trade Payables**

As at 31st March, 2026		Unbilled Dues	Payables Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
<b>Undisputed Trade payables</b>								
-MSME		.00	.00	35682.20	.00	.00	.00	35682.20
-Others		.00	.00	.00	.00	.00	.00	.00
<b>Disputed Trade payables</b>								
-MSME		.00	.00	.00	.00	.00	.00	.00
-Others		.00	.00	.00	.00	.00	.00	.00

As at 31st March, 2025		Unbilled Dues	Payables Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
<b>Undisputed Trade payables</b>								
-MSME				.00	.00	.00	.00	.00
-Others				37748.83	.00	.00	.00	37748.83
<b>Disputed Trade payables</b>								
-MSME				.00	.00	.00	.00	.00
-Others				.00	.00	.00	.00	.00

Trade payables are considered due for payment from the date of transactions

