

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of **SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss (Including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended 31st March, 2026 then ended, and notes to the Financial Statements, including a summary of material accounting policies and other explanatory information.

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 the 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 31st March, 2026, and its loss, total comprehensive income, change in equity and its cash flows for the year ended on 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 Companies Act, 2013 and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements of the Company and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no Key Audit Matters to communicate in our report.



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Information Other than the Financial Statements and Auditors' Report Thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report 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 during the course of our 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, change in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian 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 implementation and maintenance of 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 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, management and Board of Directors is 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 Company's Board of Directors is also responsible for overseeing the company's financial reporting process.



Auditor's Responsibilities 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. Under section 143(3)(i) of the Companies act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.



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 financial 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 of the current period 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 Companies Act, 2013, we give in the **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.
 - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Change 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 Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such control, refer to our separate report in "**Annexure- B**". Our report express an unmodified opinion on the



adequacy and operating effectiveness of the company's internal financial controls with reference to financial statements.

- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, the same is not applicable to the company, it being a private company.
- 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company does not have any pending litigations which would impact its Financial position;
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company;
 - iv) Based on the written representation received from the management that to the best of its knowledge and belief,
 - i. no funds have been advanced or loaned or invested 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, whether, 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;
 - ii. 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, that the company shall, whether, 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; and
 - iii. Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) as provided under (i) and (ii) above, contain any material mis-statement.
 - v) During the period the Company has not declared any dividend.



- vi) Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS.
FIRM REGISTRATION NO. 304084E



(D. KUMAR)
PARTNER
MEMBERSHIP NO. 059300
ICAI UDIN: 26059300HRHUSY6484
KOLKATA, THE 18TH DAY OF MAY, 2026



SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED

ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT

Annexure referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date to the members of SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED on the Financial Statements for the year ended 31st March, 2026, we report that :

i. PROPERTY, PLANT & EQUIPMENT:

- a. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The company has no intangible assets. Hence, clause (i)(a)(B) of the paragraph 3 of the Order is not applicable to the Company.

- b. The Property, Plant and Equipment have been physically verified by the management in a phased periodical manner at regular intervals, which in our opinion is reasonable having regard to the size of the company and nature of its assets. As informed to us no material discrepancies were noticed on such physical verification.
- c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has no immovable property.
- d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- e. According to the information and explanations given to us and on the basis of our examination of the records of the Company, 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. INVENTORIES:

- a. The inventories have been physically verified during the year by the management at reasonable intervals and no discrepancies were noticed on such physical verification. In our opinion, considering the nature and size of the business of the company, the coverage and procedure of such inventory verification by the management is appropriate.
- b. The Company has no working capital loan from banks or financial institutions. Hence, clause (ii)(b) of the paragraph 3 of the Order is not applicable to the Company.



- iii. **INVESTMENTS, GUARANTEE, SECURITY AND LOAN GIVEN:**
The Company has not made any 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. Hence, clause (iii) of paragraph 3 of the Order is not applicable to the Company.
- iv. **SECTION 185 AND 186 OF COMPANIES ACT, 2013:**
The Company has neither given any loan, guarantee or security nor made any investment under the provisions of section 185 and 186 of the Act. Therefore, clause (iv) of paragraph 3 of the Order is not applicable to the Company.
- v. **DEPOSITS:**
According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits from the public during the year. Therefore the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder are not applicable to the Company.
- vi. **COST RECORDS:**
The provisions regarding maintenance of the cost records under section 148(1) of the Act are not applicable to the Company.
- vii. **STATUTORY DUES:**
In respect of statutory dues, according to information and explanations given to us:
- A. The Company has generally been regular in depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income-Tax, Sales-Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other statutory dues, as applicable to the Company, with the appropriate authorities
- B. There are no statutory dues, as referred to in sub-clause (a), as applicable to the Company, which have not been deposited with the appropriate authorities on account of any dispute.
- viii. **UNRECORDED INCOME DISCLOSED IN TAX ASSESSMENT:**
According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no such transactions which had not been recorded in the books of accounts but have been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961.
- ix. **LOANS AND OTHER BORROWINGS:**
- (a) Based on our audit and according to the information and explanations given to us, we are of the opinion that the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) Based on our audit and according to the information and explanations given to us the Company has not been declared as a wilful defaulter by any bank or financial institution.



- (c) In our opinion and according to the information and explanations given to no money was raised by way of term loans.
- (d) According to the information and explanation given to us and on our examination of the records of the Company, we are of the opinion that there are no funds raised on short term basis that have been used during the year for long term purpose.
- (e) The Company has no subsidiaries, associates or joint ventures. Therefore, clause (ix)(e) of paragraph 3 of the Order is not applicable to the Company.
- (f) The Company has no subsidiaries, associates or joint ventures. Therefore, clause (ix)(f) of paragraph 3 of the Order is not applicable to the Company.

x. ISSUE OF SECURITIES:

- a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments).
- b) The Company has not made any preferential allotment / private placement of shares or fully or partly convertible debentures during the year under review.

xi. FRAUD:

- a) To the best of our knowledge and belief and according to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
- b) No report under sub-section (12) of section 143 of the Companies Act, in Form ADT-4, as prescribed under rule 13 of the Companies (Audit and Auditors) Rules, 2014, with the Central Government is required to be filed during the year.
- c) No whistle-blower complaint has been received by the Company during the year.

xii. NIDHI COMPANY:

The Company is not a Nidhi Company, Hence, clause (xii) of paragraph 3 of the Order is not applicable to the Company.

xiii. RELATED PARTY TRANSACTION:

According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable Accounting Standards.

xiv. INTERNAL AUDIT:

The Company does not require to have an Internal Audit System. Hence, clause xiv of the paragraph 3 of the Order is not applicable to the Company.



xv. NON-CASH TRANSACTIONS WITH DIRECTORS:

Based on our audit and according to the information and explanations given to us, the Company has not entered into any non-cash transactions as referred to in Section 192 of the Act with Directors or persons connected with them. Accordingly, clause (xv) of paragraph 3 of the Order is not applicable to the Company.

xvi. REGISTRATION AS NBFC WITH RBI:

- a) Based on our audit and according to the information and explanations given to us, the Company is not required to be registered under section 45I-A of the Reserve Bank of India Act, 1934 (2 of 1934). Hence, clause (xvi)(a) of paragraph 3 of the Order is not applicable to the Company.
- b) Based on our audit and according to the information and explanations given to us, during the financial year the company has not conducted any Non-Banking Financial or Housing Finance activities.
- c) Based on our audit and according to the information and explanations given to us, the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- d) Based on our audit and according to the information and explanations given to us, none of the Companies in the Group of CIC.

xvii. CASH LOSSES:

The company has incurred cash losses amounting to ₹ 32442.10 (₹ in '00) (P.Y. ₹ 1318.03) during the financial year covered by the audit.

xviii. RESIGNATION OF STATUTORY AUDITOR:

There has been no resignation of the statutory auditors of the Company during the year. Hence, the clause (xviii) of paragraph 3 of the Order is not applicable to the Company.

xix. GOING CONCERN ANALYSIS:

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 and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report and that the company is 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.

xx. CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company. Hence, the clause (xx) of paragraph 3 of the Order is not applicable to the Company.



xxi. QUALIFICATIONS IN CARO REPORT OF COMPANIES INCLUDED IN THE FINANCIAL STATEMENTS:

This being Companies (Auditor's Report) Order (CARO) report on the Financial Statements of the Company, the clause (xxi) of paragraph 3 of the Order is not applicable.

For K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS.
FIRM REGISTRATION NO. 304084E



(D. KUMAR)
PARTNER
MEMBERSHIP NO. 059300
ICAI UDIN: 26059300HRHUSY6484
KOLKATA, THE 18TH DAY OF MAY, 2026



SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED

ANNEXURE – “B” TO THE INDEPENDENT AUDITORS’ REPORT

Referred to in paragraph 2(f) under the heading “Report on Other Legal and Regulatory Requirements” of our report of even date in respect of internal financial control over financial reporting under paragraph (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 of SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED for the year ended 31st March, 2026, we report that:

Report on Internal Financial Control

We have audited the internal financial controls over financial reporting of SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED (“the Company”) as of 31st March, 2026 in conjunction with our audit of the Financial Statements of the Company for the period ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls with reference to Financial Statements based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to Financial Statements, Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Financial Statements included obtaining an understanding of internal financial controls with reference to Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures



selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to Financial Statements:-

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control with reference to Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control with reference to Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to Financial Statements to future periods are subject to the risk that the internal financial control with reference to Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to Financial Statements and such internal financial controls with reference to Financial Statements were operating effectively as at 31st March, 2026 based on the criteria for internal control with reference to Financial Statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by ICAI.

**For K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS.
FIRM REGISTRATION NO. 304084E**

**(D. KUMAR)
PARTNER
MEMBERSHIP NO. 059300
ICAI UDIN: 26059300HRHUSY6484
KOLKATA, THE 18TH DAY OF MAY, 2026**



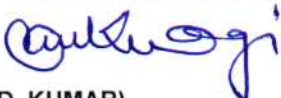
SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED
 DG-12/1, Action Area 1D, Premises No. 02-0327, New Town
 New Town, Nort 24 Parganas, West Bengal 700156
 CIN: U86905WB2025PTC275806

BALANCE SHEET AS AT 31ST MARCH 2026

PARTICULARS		Note	31.03.2026 (₹ in '00)	31.03.2025 (₹ in '00)
A	ASSETS			
I	NON-CURRENT ASSETS			
	(a) Property, Plant And Equipment	2A	12,34,505.95	-
	(b) Capital Work In Progress	2B	-	-
	(c) Intangible assets	2A	235.21	-
	(d) Financial Assets			
	(i) Long Term Loans and Advances	3	2,984.78	-
	Total Non-Current Assets		12,37,725.94	-
II	CURRENT ASSETS			
	(a) Inventories	4	660.25	-
	(b) Financial Assets			
	(i) Trade Receivables	5	29,741.98	-
	(ii) Cash and Cash Equivalents	6	2,566.97	637.87
	(iii) Bank Balance other than (ii) above		-	-
	(c) Other Current Assets	7	2,857.23	-
	Total Current Assets		35,826.43	637.87
	TOTAL ASSETS (I+II)		12,73,552.37	637.87
B	EQUITY AND LIABILITIES			
I	EQUITY			
	(a) Equity Share Capital	8	1,000.00	1,000.00
	(b) Other Equity	9	(45,767.62)	(1,318.03)
	Total Equity		(44,767.62)	(318.03)
II	LIABILITIES			
	NON-CURRENT LIABILITIES			
	(a) Financial Liabilities			
	(i) Borrowings	10	13,03,042.00	-
	Total Non Current Liabilities		13,03,042.00	-
	CURRENT LIABILITIES			
	(a) Trade Paybles	11	4,913.45	-
	(b) Other Liabilities	12	10,364.54	955.90
	(c) Other Financial Liabilities		-	-
	Total Current Liabilities		15,277.99	955.90
	TOTAL LIABILITIES (I+II)		13,18,319.99	955.90
	TOTAL EQUITY AND LIABILITIES (I+II)		12,73,552.37	637.87

Significant Accounting Policies 1
 Accompanying Notes form integral part of the financial statements.
 In terms of our report of even date

For K. S. BOTHRA & CO.
 CHARTERED ACCOUNTANTS
 FIRM REGISTRATION NO. 304084E



(D. KUMAR)
 PARTNER
 MEMBERSHIP NO. 059300
 ICAI UDIN : 26059300HRHUSY6484
 KOLKATA, THE 18TH DAY OF MAY, 2026



Suraksha Advanced Radiology Pvt. Ltd.

RM



Director

DIN No.- 00165886

Suraksha Advanced Radiology Pvt. Ltd.

SC



Director

DIN No.- 00137075

SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED
 DG-12/1, Action Area 1D, Premises No. 02-0327,
 New Town, Nort 24 Parganas, West Bengal 700156
 CIN: U86905WB2025PTC275806

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2026

PARTICULARS		Note	31.03.2026	31.03.2025
			(₹ in '00)	(₹ in '00)
A	INCOME			
	Revenue from Operations	13	31,117.18	-
	Other Income	14	6,055.52	-
	Total Income		37,172.70	-
B	EXPENSES			
	Cost of materials consumed	15	2,596.38	-
	Employee Benefit Expenses	16	4,586.32	-
	Finance Cost	17	50,046.66	-
	Depreciation Expense	18	12,007.48	-
	Other Expenses	19	12,385.45	1,318.03
	Total Expenses		81,622.29	1,318.03
C	Profit / (Loss) before Tax (A-B)		(44,449.59)	(1,318.03)
	Tax Expense			
	-Current Tax		-	-
D	Total Tax Expenses		-	-
E	Profit / (Loss) for the period (C-D)		(44,449.59)	(1,318.03)
F	OTHER COMPREHENSIVE INCOME (OCI)			
	Items that will not be reclassified to profit or loss			
	- Change in fair value of investments in equities carried at fair value through OCI		-	-
	- Reclassification Adjustment		-	-
	Total Other Comprehensive Income (net of tax)		-	-
G	Total Comprehensive Income / (Loss) for the period (E + F)		(44,449.59)	(1,318.03)
	Earning per equity share			
	- Basic and Diluted		(4.44)	(0.13)

Significant Accounting Policies

1

Accompanying Notes form integral part of the financial statements.

In terms of our report of even date

For K. S. BOTHRA & CO.
 CHARTERED ACCOUNTANTS
 FIRM REGISTRATION NO. 304084E

Suraksha Advanced Radiology Pvt. Ltd.

RM



Director

DIN No.- 00165886

(D. KUMAR)
 PARTNER
 MEMBERSHIP NO. 059300
 ICAI UDIN : 26059300HRHUSY6484
 KOLKATA, THE 18TH DAY OF MAY, 2026



Suraksha Advanced Radiology Pvt. Ltd.

SC



DIN No.- 00137075 Director

SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED
 DG-12/1, Action Area 1D, Premises No. 02-0327,
 New Town, Nort 24 Parganas, West Bengal 700156
 CIN: U86905WB2025PTC275806

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

	31.03.2026	31.03.2025
	(₹ in '00)	(₹ in '00)
<u>A. CASH FLOW FROM OPERATING ACTIVITIES :</u>		
Profit before Tax from Continuing Operations	(44,449.59)	(1,318.03)
<u>Adjustment for :</u>		
Depreciation and amortisation expense	12,007.48	-
Interest paid on Loan	50,046.66	-
Interest Received on Fixed Deposit	(6,043.02)	-
Operating Profit before Working Capital changes	11,561.53	(1,318.03)
<u>Changes in Working Capital:</u>		
<u>Adjustment for :</u>		
(Increase)/Decrease in Loans and Advances	(2,984.78)	-
(Increase)/Decrease in Trade Receivables	(29,741.98)	-
(Increase)/Decrease in Other Current Assets	(2,187.75)	-
(Increase)/Decrease in Inventories	(660.25)	-
Increase/(Decrease) in Trade Payables	4,913.45	-
Increase/(Decrease) in Other Liabilities	9,408.64	955.90
Net Changes in Working Capital	(21,252.67)	955.90
Cash Flow from operating activities before Tax .	(9,691.14)	(362.13)
<u>Less: Tax Expenses:</u>	669.48	-
Net Cash Generated from/(used in) Operating Activities.	(10,360.62)	(362.13)
	A	
<u>B. CASH FLOW FROM INVESTING ACTIVITIES :</u>		
Purchase of Property, Plant & Equipments	(12,46,748.64)	-
Interest Received on Fixed Deposit	6,043.02	-
Net Cash Generated from/(used in) Investing Activities.	(12,40,705.62)	-
	B	
<u>C. CASH FLOW FROM FINANCING ACTIVITIES :</u>		
Increase / (Decrease) in Share Capital	-	1,000.00
Increase/(Decrease) in Borrowings	13,03,042.00	-
'Interest paid on Loan	(50,046.66)	-
Net Cash Generated from/(used in) Financing Activities	12,52,995.34	1,000.00
	C	
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	1,929.10	637.87
Cash and Cash Equivalents at the beginning of the year	637.87	-
Cash and Cash Equivalents at the end of the year	2,566.97	637.87

In terms of our report attached

- Note: 1. The above Cash Flow Statement has been prepared in accordance with Ind AS-7.
 2. Figures in bracket indicates Cash Outflow

For **K. S. BOTHRA & CO.**
 CHARTERED ACCOUNTANTS
 FIRM REGISTRATION NO. 304084E

(D. KUMAR)
 PARTNER
 MEMBERSHIP NO. 059300
 ICAI UDIN : 26059300HRHUSY6484
 KOLKATA, THE 18TH DAY OF MAY, 2026



Suraksha Advanced Radiology Pvt. Ltd.
 RM

DIN No.- 00165886 Director

Suraksha Advanced Radiology Pvt. Ltd.

SC
 Director
 DIN No.- 00137075

SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

1. SIGNIFICANT ACCOUNTING POLICIES:

1.1 Basis of Compliance:

The Financial Statements as at end of the year ended 31st March, 2026 have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and as amended.

1.2 Basis of Preparation and Presentation:

The Financial Statements have been prepared under the historical cost convention using the accrual method of accounting basis, except for certain financial instruments that are measured at fair values at the end of each reporting period.

All the Assets and Liabilities have been classified as Current and Non Current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of activities, the Company has ascertained its operating cycle as 12 months for the purpose of Current and Non Current classification of Assets and Liabilities.

1.3 Use of Accounting Estimates, Assumptions and Judgments:

The preparation of the Financial Statements requires management to make estimates, assumptions and judgments that affect the reported amounts of assets and liabilities and disclosures as at the date of the Financial Statements and the results of operations during the reporting year end. Although these estimates are based upon historical experience and the management's best knowledge of current events and actions, actual results could differ from these estimates considering different assumptions and conditions.

1.4 Property, Plant and Equipment:

(i) Recognition:

PPE is measured on initial recognition at cost net of taxes/ duties, credits availed, if any, and subsequently carried at cost less accumulated depreciation and accumulated impairment losses, if any. The cost of PPE includes interest on borrowings directly attributable to acquisition, construction or production of qualifying assets. Qualifying assets are assets which necessarily take a substantial period of time to get ready. Borrowing cost and other directly attributable cost are added to the cost of those assets until such time as the assets are substantially ready for their intended use which generally coincides with the commissioning date of those assets.

Suraksha Advanced Radiology Pvt. Ltd.

RM

DIN No.- 00165886

Director



Suraksha Advanced Radiology Pvt. Ltd.

SC

DIN No.- 00137075

Director

(ii) Depreciation:

Depreciation on Property, Plant and Equipment is charged on Straight line method over the useful life/remaining life of the asset as per Schedule-II of the Companies Act, 2013. Depreciation on assets purchased/acquired during the year is charged from the date of addition/purchase of the asset. Similarly, depreciation on asset sold /discarded during the year is charged up till the date of sale/discard of the asset. Where depreciated assets are disposed of, discarded, demolished or destroyed the net surplus or deficiency, if material, is disclosed separately.

1.5 Financial instruments

(A) Investments and Other Financial Assets:

(i) Classification:

The Company classifies its Financial Assets in the following measurement categories:
-those to be measured subsequently at fair value (either through OCI or through profit / loss).
-those to be measured at amortized cost.

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded in profit or loss or OCI. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through OCI.

(ii) Measurement:

(a) Equity Instrument:


Long Term Investments were stated at cost under the 'Previous GAAP'. The Company subsequently measures all Equity Investments at Fair Value through Other Comprehensive Income (FVTOCI). Impairment losses (and reversal of impairment losses) on equity investments measured at FVTOCI are not reported separately from other changes in fair value.

(b) Other Financial Assets:

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.

Suraksha Advanced Radiology Pvt. Ltd.

RM


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DIN No.- 00165886



Suraksha Advanced Radiology Pvt. Ltd.

SC



Director

DIN No.- 00137075

(B) Financial Liabilities:

The Company's financial liabilities comprise borrowings, trade payables and other liabilities. These are initially measured at fair value, net of transaction costs, and are subsequently measured at amortized cost using the effective interest method.

(i) Presentation:

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for atleast 12 months after the reporting period.

Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.

1.6 Cash and Cash Equivalents:

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and Cash Equivalents consist of Balances with Banks which are unrestricted for withdrawal and usage.

1.7 Revenue Recognition:

a) Revenue is recognized on accrual basis only when it can be reliably measured and it is reasonable to expect ultimate collection. The items of income and expenditure are recognised on accrual basis.

b) Interest Income is stated at gross and is recognized when the Company's right to receive income is established.

1.8 Income Tax:


Income Tax Expense comprises Current Tax Expense and Deferred Tax Expense and the net change in the Deferred Tax Assets or Liability during the year. Current and Deferred Taxes are recognized in the Statement of Profit and Loss, except when they relate to items that are also recognised in Other Comprehensive Income or directly in equity, respectively.

Current tax is determined as the amount of tax payable in respect of taxable income for the year in accordance with the provisions of the Income-tax Act, 1961.

Deferred tax is provided and recognised on timing difference between taxable income and accounting income subject to prudential consideration.

Suraksha Advanced Radiology Pvt. Ltd.

RM



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Suraksha Advanced Radiology Pvt. Ltd.

SC



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DIN No.- 00137075

Deferred tax assets on carry forward of losses are not recognised unless there is virtual certainty about availability of future taxable income to realize such assets.

1.9 Provision, Contingent Liability and Contingent Assets:

Provisions are recognised where reliable estimate can be made for probable outflow of resources to settle the present obligation as a result of past events and the same is reviewed at each Balance Sheet date.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain future event(s) not wholly within the control of the Company.

Contingent Assets are neither recognised nor disclosed in Financial Statements.

1.10 Earning Per Share:

The earnings in ascertaining the Company's EPS comprises the net profit after tax and includes the post tax effect of any extraordinary items. The number of shares used in computing Basic and Diluted EPS is weighted average number of shares outstanding during the year.

Suraksha Advanced Radiology Pvt. Ltd.

RM


Director

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Suraksha Advanced Radiology Pvt. Ltd.

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SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH 2026

(₹ in '00)

a) Equity Share Capital

Balance as at 31-03-2026

1,00,000

Balance as at 31-03-2025

1,00,000

b) Other Equity

PARTICULARS	RESERVES AND SURPLUS		OTHER RESERVES	TOTAL
	RETAINED EARNINGS	GENERAL RESERVE	EQUITY INSTRUMENTS THROUGH OTHER COMPREHENSIVE INCOME	
	₹	₹	₹	₹
Balance as at 1st April, 2024	-	-	-	-
Profit / (Loss) for the period	(1,318.03)	-	-	(1,318.03)
Other Comprehensive Income	-	-	-	-
Reclassification Adjustment	-	-	-	-
Total Comprehensive Income for the period	(1,318.03)	-	-	(1,318.03)
Transfer from Other Comprehensive Income	-	-	-	-
Balance as at 31st March, 2025	(1,318.03)	-	-	(1,318.03)
Profit / (Loss) for the period	(44,449.59)	-	-	(44,449.59)
Other Comprehensive Income	-	-	-	-
Reclassification Adjustment	-	-	-	-
Total Comprehensive Income for the period	(44,449.59)	-	-	(44,449.59)
Transfer from Other Comprehensive Income	-	-	-	-
Balance as at 31st March, 2026	(45,767.62)	-	-	(45,767.62)



Suraksha Advanced Radiology Pvt. Ltd.

RM

[Signature]
Director

DIN No.- 00165886

Suraksha Advanced Radiology Pvt. Ltd.

SC

[Signature]
DIN No.- 00137075

Director

SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMIED

Notes to the Financial Statements for the Period Year ended 31st March, 2026

Note No. 2A

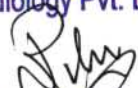
(₹ in '00)

Description of Assets	PLANT AND MACHINERY	OFFICE EQUIPMENT	MEDICAL EQUIPMENT	COMPUTER	ELECTRICAL FITTINGS	FURNITURE AND FIXTURE	COMPUTER	Total
	₹	₹	₹	₹	₹	₹	₹	₹
I. Gross Carrying Amount								
Balance as at 1st April 2025	-	-	-	-	-	-	-	-
Additions	18,606.24	9,328.46	11,79,930.47	1,007.13	4,655.10	32,967.54	253.70	12,46,748.64
Disposal/Adjustments	-	-	-	-	-	-	-	-
Reclassified as held for Sale	-	-	-	-	-	-	-	-
Property, Plant and Equipment Intangible Assets	18,606.24	9,328.46	11,79,930.47	1,007.13	4,655.10	32,967.54	253.70	12,46,494.94 253.70
II. Accumulated Depreciation and Impairment								
Balance as at 1st April 2025	-	-	-	-	-	-	-	-
Depreciation Expenses for the period	151.74	226.39	11,109.56	41.07	56.95	403.28	18.49	12,007.48
Eliminated on Disposal of Assets	-	-	-	-	-	-	-	-
Eliminated on reclassification as held for Sale	-	-	-	-	-	-	-	-
Property, Plant and Equipment Intangible Assets	151.74	226.39	11,109.56	41.07	56.95	403.28	18.49	11,988.99 18.49
III. Net Carrying amount as on 31st March, 2026 (I-II)								
Property, Plant and Equipment Intangible Assets	18,454.50	9,102.07	11,68,820.91	966.06	4,598.15	32,564.26	- 235.21	12,34,505.95 235.21
IV. Net Carrying amount as on 31st March, 2025								
Property, Plant and Equipment Intangible Assets	-	-	-	-	-	-	- -	- -

Suraksha Advanced Radiology Pvt. Ltd.

RM

DIN No.- 00165886


Director



Suraksha Advanced Radiology Pvt. Ltd.

SC

DIN No.- 00137075


Director

SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

Note 2B


Capital Work-In-Progress

(₹ in '00)

Particulars	As at April 01, 2025	Additions	Capitalised	As on March 31, 2026
Assets under WIP	-	12,45,549.08	12,45,549.08	-
Previous year's figures.	-	-	-	-

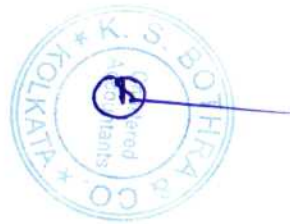
Suraksha Advanced Radiology Pvt. Ltd.

RM



Director

DIN No.- 00165886



Suraksha Advanced Radiology Pvt. Ltd.

SC



Director


DIN No.- 00137075

SURAKSHA ADVANCE RADIOLOGY PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Contd.)

NOTE PARTICULARS	31.03.2026 (₹ in '00)	31.03.2025 (₹ in '00)
3 LONG TERM LOANS AND ADVANCES: (Recoverable in cash or in kind or for value to be received pending adjustments)		
Capital Advance	2,719.78	-
Security Deposits	265.00	-
	2,984.78	-
4 INVENTORIES: (As taken, valued and certified by the management)		
Consumable Stores	660.25	-
	660.25	-
5 TRADE RECEIVABLES: Sundry Debtors: Trade Receivables (Ageing Schedule - Refer Note 21)	29,741.98	-
	29,741.98	-
6 CASH AND CASH EQUIVALENTS: Balance with Scheduled Banks -In a Current Account Cash in hand	2,157.86 409.11 2,566.97	637.87 - 637.87
7 OTHER CURRENT ASSETS: Income Tax Payments Prepaid Expense Advance to Supplier	669.48 1,087.77 1,099.98 2,857.23	- - - -
8 EQUITY SHARE CAPITAL: <u>Authorized</u> 150000 Equity Shares of ₹10/- each	15,000.00 15,000.00	15,000.00 15,000.00
<u>Issued & Subscribed</u> 10000 Equity Shares of ₹10/- each	1,000.00 1,000.00	1,000.00 1,000.00
8.1 The Reconciliation of number of Shares for the period	31.03.2026	31.03.2025
Particulars	No. of Shares	No. of Shares
Opening Balance	10000	0
Subscribed during the period	0	10000
Closing Balance	10000	10000

Suraksha Advanced Radiology Pvt. Ltd.

RM


Director

DIN No.- 00165886



Suraksha Advanced Radiology Pvt. Ltd.

sc


Director

DIN No.- 00137075

SURAKSHA ADVANCE RADIOLOGY PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Contd.)

NOTE PARTICULARS	31.03.2026	31.03.2025
	(₹ in '00)	(₹ in '00)

8.2 Terms/rights attached to Equity Shares:

The Company has single class of shares referred to as Equity Shares having a par value of ₹10/- each. Each holder of Equity Shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. Dividend (if any) recommended by board of directors (other than interim dividend) is subject to approval of the shareholders in the ensuing Annual General Meeting.

In the event of winding up of the company, the holder of Equity Shares will be entitled to receive any of the remaining assets of the company after all preferential amounts and external liabilities are paid in full. The distribution of such remaining assets will be on the basis of number of Equity Shares held and the amount paid up on such shares.

8.3 Details of shareholders holding more than 5% shares in the Company	31.03.2026		31.03.2025	
	Number of Shares	Holding (in %)	Number of Shares	Holding (in %)
Equity shares of ₹10/- each fully paid up				
Suraksha Diagnostic Ltd.	7400	74.00%	7400	74.00%
Suraksha Diagnostic and Eye Centre Pvt. Ltd.	2600	26.00%	2600	26.00%
	10000	100.00%	10000	100.00%

8.4 Shareholding of Promoters:

Promoters Name	31.03.2026		31.03.2025	
	Number of held Shares	Holding (in %)	Number of held Shares	Holding (in %)
Suraksha Diagnostic Ltd.	7400	74.00%	7400	74.00%
Suraksha Diagnostic and Eye Centre Pvt. Ltd.	2600	26.00%	2600	26.00%
	10000	100.00%	10000	100.00%

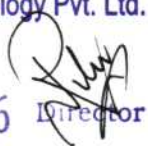
9 OTHER EQUITY:

General Reserve Fund	-	-
Retained Earnings	(45767.62)	(1,318.03)
Equity Instruments through Other Comprehensive Income	0.00	0.00
	(45767.62)	(1318.03)

The Movement in Other Equity	31.03.2026	31.03.2025
General Reserve Fund		
Opening Balance	-	-
Add: Transfer from Other Comprehensive Income	-	-
	-	-
Retained Earnings		
Opening Balance	(1318.03)	0.00
Profit / (Loss) for the year	(44449.59)	(1318.03)
	(45767.62)	(1318.03)
Equity Instruments through Other Comprehensive Income		
Opening Balance	0.00	0.00
Add: Changes in Fair Value of equity instruments at FVTOCI	0.00	0.00
Reclassification Adjustment	0.00	0.00
	0.00	0.00

Suraksha Advanced Radiology Pvt. Ltd.


RM


Director



Suraksha Advanced Radiology Pvt. Ltd.

SC


Director


DIN No.- 00137075

SURAKSHA ADVANCE RADIOLOGY PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Contd.)

NOTE PARTICULARS	31.03.2026 (₹ in '00)	31.03.2025 (₹ in '00)
10 <u>NON-CURRENT BORROWINGS:</u> (Unsecured Loan from Related Party) From a Body Corporate	13,03,042.00 13,03,042.00	- -
11 <u>TRADE PAYABLES:</u> For Goods and Services Total outstanding dues to Micro and Small Enterprises Others (Ageing Schedule - Refer Note 22)	- 4,913.45 4,913.45	- - -
12 <u>OTHER LIABILITIES:</u> Statutory Dues Other Liabilities -Liabilities for Expenses	3,830.21 6,534.33 10,364.54	125.50 830.40 955.90
13 <u>REVENUE FROM OPERATIONS</u> Sale of Services	31,117.18 31,117.18	- -
14 <u>OTHER INCOME</u> Interest Received on Fixed Deposit Liability No Longer Required Written Back	6,043.02 12.50 6,055.52	- - -
15 <u>COST OF MATERIALS CONSUMED</u> Inventories at the beginning of the year Add: Purchases Inventories at the end of the year	- 3,256.63 3,256.63 660.25 2,596.38	- - - - -
16 <u>EMPLOYEE BENEFIT EXPENSES</u> Salaries and Other Benefits Contribution to Provident and Other Funds Staff Refreshment Expenses	3,592.32 255.95 738.05 4,586.32	- - - -
17 <u>FINANCE COST:</u> Interest on Loan	50,046.66 50,046.66	- -
18 <u>DEPRECIATION EXPENSE</u> Depreciation	12,007.48 12,007.48	- -

Suraksha Advanced Radiology Pvt. Ltd.

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Suraksha Advanced Radiology Pvt. Ltd.

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SURAKSHA ADVANCE RADIOLOGY PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Contd.)

NOTE	PARTICULARS	31.03.2026 (₹ in '00)	31.03.2025 (₹ in '00)
19	<u>OTHER EXPENSES</u>		
	<u>Direct Expenses</u>		
	Professional Fees to Doctor	5,385.42	-
	Biomedical Wastage Expense	50.00	-
	Housekeeping Expenses	995.31	-
		6,430.73	-
	<u>Other Expenses</u>		
	Rates & Taxes	635.60	37.50
	Preliminary Expenses	-	1,080.53
	Fuel & Generator Expenses	384.73	-
	Computer Expense	32.45	-
	General Expenses	314.94	-
	Telecommunication Expenses	102.80	-
	Printing & Stationery	6.80	-
	Professional Fees	245.20	-
	Repair and Maintenance Expenses	113.28	-
	Security Guard Expenses	2,567.28	-
	Annual Custody Fees	226.16	-
	Filing Fees	40.00	-
	Bank Charges & Commission	654.18	-
	<u>Auditor's Remuneration</u>		
	For Services as Auditor	200.00	200.00
	For Other Services	431.30	-
		5,954.72	1,318.03
		12,385.45	1,318.03

Suraksha Advanced Radiology Pvt. Ltd.

RM


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SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Contd.)

20 Financial Instruments by Category


(₹ in '00)

The following table represents the carrying amounts of each category of financial assets and financial liabilities as at 31st March, 2026

<u>Financial Assets</u>	Investments- FVTOCI (in ₹)	Investments- FVTPL (in ₹)	Derivatives (in ₹)	Amortised Cost (in ₹)	Total Carrying Value (in ₹)
a) Cash and Cash Equivalents	-	-	-	2,566.97	2,566.97
b) Bank Balance other than above	-	-	-	-	-
Total	-	-	-	2,566.97	2,566.97
<u>Financial Liabilities</u>					
a) Borrowings (Current)	-	-	-	-	-
b) Other Financial Liabilities (Current)	-	-	-	-	-
Total	-	-	-	-	-

Suraksha Advanced Radiology Pvt. Ltd.

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SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED
NOTES TO THE STANDALONE FINANCIAL STATEMENTS (Contd.)

21 AGEING ANALYSIS OF TRADE RECEIVABLE

(₹ in '00)

Particulars	Outstanding as on 31/03/2026 from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
SECURED:						
Undisputed Trade Receivables – considered good	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables – considered good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
UNSECURED:						
Undisputed Trade Receivables – considered good	29741.98	0.00	0.00	0.00	0.00	29741.98
Undisputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables – considered good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	29741.98	0.00	0.00	0.00	0.00	29741.98

Particulars	Outstanding as on 31/03/2025 from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
SECURED:						
Undisputed Trade Receivables – considered good	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables – considered good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
UNSECURED:						
Undisputed Trade Receivables – considered good	0.00	0.00	0.00	0.00	0.00	0.00
Undisputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables – considered good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

Suraksha Advanced Radiology Pvt. Ltd.

RM

DIN No.- 00165886

Director



Suraksha Advanced Radiology Pvt. Ltd.

SC

DIN No.- 00137075

Director

SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED
NOTES TO THE STANDALONE FINANCIAL STATEMENTS (Contd.)

22 AGEING ANALYSIS OF TRADE PAYABLE

(₹ in '00)

Particulars	Outstanding for following periods from due date of payment as on 31.03.2026				Total
	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	4,913.45	-	-	-	4,913.45
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
TOTAL	4,913.45	-	-	-	4,913.45

Particulars	Outstanding for following periods from due date of payment as on 31.03.2025				Total
	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
TOTAL	-	-	-	-	-

Suraksha Advanced Radiology Pvt. Ltd.

RM



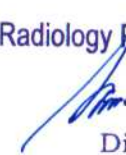
Director

DIN No.- 00165886



Suraksha Advanced Radiology Pvt. Ltd.

SC



Director

DIN No.- 00137075

SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd.....)

Note: 23

Ratio:-

Sl No	Ratios	Particulars	Current Period		Previous Period		Variance	% of Variance	Reason for Variance
			Numerator	Denominator	Numerator	Denominator			
i	Current Ratio	Current Assets/Current Liabilities	35,826.43	15,277.99	637.87	955.90	1.67	249.25	Due to major increase in Current Liabilities and Current Assets of the Company
ii	Debt-Equity Ratio	Long Term Borrowings/Total Equity	13,03,042.00	(44,767.62)	-	(318.03)	(29.11)	-	Not Applicable
iii	Debt Service Coverage Ratio	Earning Available for Debt Servicing/(Interest + Installments)	17,604.55	50,046.66	(1,318.03)	-	0.35	-	Not Applicable
iv	Return on Equity Ratio	Net Income/Average Shareholders Equity	(44,449.59)	(22,542.83)	(1,318.03)	(318.03)	(2.17)	(52.42)	Due to increase in loss and Average shareholders equity
v	Inventory Turnover Ratio	Cost of Goods Sold/Average Inventory	2,596.38	660.25	-	0.00	3.93	-	Not Applicable
vi	Trade Receivables	Credit Turnover/Average Trade Receivable	31,117.18	29,741.98	-	-	1.05	-	Not Applicable
vii	Trade Payables Turnover Ratio	Credit Purchase/Average Trade Payable	3,256.63	4,913.45	-	-	0.66	-	Not Applicable
viii	Net Capital Turnover Ratio	Turnover/Average Working Capital	0.00		-	0.00	-	-	Not Applicable
ix	Net Profit Ratio	Net Profit/Turnover	(44,449.59)	31,117.18	(1,318.03)	-	(1.43)	-	Not Applicable
x	Return on Capital Employed	Earning Before Interest & Tax (EBIT)/Average Capital Employed	-1.43		(1,318.03)	-	-	-	Not Applicable
xi	Return on Investment	Net Income from Investments/Average Cost of Investment	0.00		-	0.00	-	-	Not Applicable

DIN No.- 00165886

Director



DIN No.- 00130075

Suraksha Advanced Radiology Pvt. Ltd.

Director

SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd.....):

		(Amount in '00)	
		31.03.2026	31.03.2025
24.	Expenditure in Foreign Currency	Nil	Nil
25.	Earning in Foreign Currency	Nil	Nil

26. Contingent Liability and Commitments to the extent not provided for:

	31.03.2026	31.03.2025
i) Contingent Liability	Nil	Nil
ii) Capital Commitments		
Amount of Capital Commitment	5550.57	-
Less: Advance paid against above	2719.78	-
	2830.79	-

27. **Related party disclosure:**

Enterprises where key management personnel or their relatives have significant influence and other parties which are related with the key management personnel: (Where transactions have taken place)

A) List of related parties where control exists and related parties with whom transactions have been taken place and relationship:

Sl. No.	Name of the Related Parties	Relationship
1.	Mr. Somnath Chatterjee	Key Managerial Personnel
2.	Mrs. Ritu Mittal	Key Managerial Personnel
3.	Mrs. Aparajita Chatterjee	Key Managerial Personnel
4.	Suraksha Diagnostic Ltd.	Company where Director have significance influence
5.	Suraksha Diagnostic and Eye Centre Pvt. Ltd.	Company where Director have significance influence

Related party relationship have been certified by the management and relied upon by the Auditors. Transactions with Related Parties (as defined under Ind AS 24) during the year ended 31st March, 2026 and balances outstanding as at 31st March, 2026 are as follows:-

B) Transactions during the year with related parties (Excluding Reimbursement):
(Amount in '00)

Sl. No.	Nature of Transaction	Particulars of Party	31.03.2026	31.03.2025
01.	Interest on Loan	Suraksha Diagnostic Ltd.	50046.66	0.00

C) Unsecured Loans (Taken): (Amount in '00)

Name of the party	Opening Balance.	Taken during the year	Interest	TDS	Repaid during the year	Closing Balance
	₹	₹	₹	₹	₹	₹
Loan Taken:						
Suraksha Diagnostic Ltd.	0.00 (0.00)	1258000.00 (0.00)	50046.66 (0.00)	5004.66 (0.00)	0.00 (0.00)	1303042.00 (0.00)

Suraksha Advanced Radiology Pvt. Ltd.
RM
5886
Director



Suraksha Advanced Radiology Pvt. Ltd.
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DIN No.- 00137075
Director

D) Balances outstanding as at 31st March, 2026 are as follows:

(Amount in '00)

Nature of Transaction	Particulars of Party	31.03.2026	31.03.2025
Other Liabilities	Suraksha Diagnostic Ltd.	4164.61	4.00

28. The Management is of the opinion that there is no Material Deferred Tax Asset/Liability for the year ended 31st March, 2026 as per Ind-AS 12 'Income Taxes' as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

29. The Management is of the opinion that, all assets other than Property, Plant and Equipment and Non-Current Investments have a value in realization in the ordinary course of business at least equal to the amounts at which they are stated in the Balance Sheet. Hence none of the assets of the Company have been considered as impaired during the year as per Ind-AS 36 'Impairment of Assets' as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

30. **Due To Micro, Small and Medium Enterprises:**

	31.03.2026	31.03.2025
The amounts remaining unpaid to Micro, Small and Medium Enterprises as at the end of the year:		
- Principal	-	-
- Interest	-	-
The amount of interest paid by the buyer as per the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006)	-	-
The amounts of the payments made to Micro, Small and Medium Enterprises beyond the appointed day during each accounting year	-	-
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 MSMED Act, 2006	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
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 as a deductible expenditure under the MSMED Act,2006.	-	-

Suraksha Advanced Radiology Pvt. Ltd.

RM


Director

DIN No.- 00165886



Suraksha Advanced Radiology Pvt. Ltd.

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Director

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31. **Additional Regulatory Information:**

Amended Schedule III requires additional regulatory information to be provided in financial statements. These are as follows;

a) Title deeds of Immovable Property

The Company has no immovable property hence no disclosure is required to be given as such.

b) Fair valuation of Investment Property

The company does not have any property hence no disclosure is required to be given as such.

c) Revaluation of Property, Plant and Equipment and Right -of- Use Assets

The company does not have any property hence no disclosure is required to be given as such.

d) Loans or advances to specified persons

The Company has not granted any loans or advances to promoters, directors, KMPs and the related parties (as defined under the Companies Act 2013, either severally or jointly with any other person, that are (a) repayable on demand, or (b) without specifying any terms or period of repayment.

e) Capital Work in Progress

The Company has no Capital work in progress (CWIP) as on 31.03.2026.

f) Intangible Assets under Development

The Company does not have any intangible assets under development during the current and previous year reporting period

g) Details of Benami Property held

The Company does not hold any Benami Property and hence there were no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 and the Rules made there under, hence no disclosure is required to be given as such.

h) Borrowings Secured against Current Assets

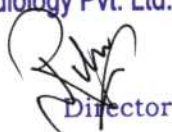
The Company does not have any borrowings from banks or financial institutions on the basis of security of current assets the financial statements; hence no disclosure is required as such.

i) Wilful Defaulter

The Company has not been declared as willful defaulter as at the date of the balance sheet or on the date of approval of the financial statements, hence no disclosure is required as such.

Suraksha Advanced Radiology Pvt. Ltd.

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Director

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Suraksha Advanced Radiology Pvt. Ltd.

SC


Director

DIN No.- 00137075

j) Relationship with Struck off Companies

The Company does not have any transactions with Companies which are struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956, hence no disclosure is required as such

k) Registration of Charges or Satisfaction with Registrar of Companies (ROC)

There are no charges against the companies which are yet to be registered or satisfaction yet to be registered with ROC beyond the statutory period, hence no disclosures are required as such

l) Compliance with number of layers of Companies

The Company does not have investment in any downstream companies for which it has to comply with the number of layers prescribed under Clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017, hence no disclosure is required as such

m) Utilization of Borrowings

The Company does not have any outstanding balances towards the borrowings from banks and financial institutions at the balance sheet date, hence no further disclosure is required as such

n) Utilization of Borrowed Funds and Share Premium

A) The Company has not advanced or loaned or invested funds (either borrowed funds or Share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall;

i) Directly or indirectly lent or invest in other person(s) or entity (ies) identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) Or b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries. Hence no disclosure is required as such.

B) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Parties) with the understanding (whether recorded in writing or otherwise) that the company shall;

a) Directly or indirectly lend or invest in other person(s) or entity(ies) identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) Or Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries. Hence no disclosure is required as such.

o) Undisclosed Income

The Company does not have any undisclosed Income which was not recorded in the books of accounts and which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as, search or

Suraksha Advanced Radiology Pvt. Ltd.

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Suraksha Advanced Radiology Pvt. Ltd.

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DIN No.- 00137075

Director



survey or any other relevant provisions. Also the Company does not have previously unrecorded income and related assets which were required to be properly recorded in the books of accounts during the year

p) Details of Crypto Currency Or Virtual Currency

The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year, hence disclosure requirements for the same is not applicable

q) Corporate Social Responsibility Activities

The Company is not required to comply with the provisions of Section 135 of the Companies Act, 2013.


32. Previous year's figures have been regrouped / rearranged, wherever considered necessary in order to make them comparable with those of the current year

For K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS.
FIRM REGISTRATION NO. 304084E



(D. KUMAR)
PARTNER
MEMBERSHIP NO. 059300
ICAI UDIN: 26059300HRHUSY6484
KOLKATA, THE 18TH DAY OF MAY, 2026

Suraksha Advanced Radiology Pvt. Ltd.
RM


DIN No.- 00165886 Director

Suraksha Advanced Radiology Pvt. Ltd.


DIN No.- 00137075 Director

