

INDEPENDENT AUDITOR'S REPORT**To the Partners of SURAKSHA SALVIA LLP****Report on the Ind AS Financial Statements****Opinion**

We have examined the accompanying Ind AS financial statements of **SURAKSHA SALVIA LLP** ("The LLP") which comprises the Balance Sheet as at 31st March 2026 and the statement of Profit and Loss (including other comprehensive income) and the Statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant 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 Ind AS financial statements give the relevant information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Ind Accounting standards (Ind AS), of the state of affairs of the LLP as at 31st March 2026, and its loss, total comprehensive income, changes in equity and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in Auditor's responsibility for Audit of financial statements section of our report. We are independent of LLP in accordance with Code of Ethics issued by Institute of Chartered Accountants of India and we fulfil our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our opinion.

Management Responsibility

The Management of the LLP is responsible for the preparation of the Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the LLP in according with the accounting principles generally accepted in India including the Ind AS issued by the Institute of Chartered Accountants of India.

This responsibility also includes maintenance of adequate accounting records, for safeguarding the assets of the LLP and for preventing and detecting frauds and other irregularities; section and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; land design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of

**BRANCH**

9/12 LAL BAZAR STREET, 'E' BLOCK, 1ST FLOOR, MERCANTILE BUILDING, KOLKATA-700 001
INDIRA NAGAR, KANKE ROAD, RANCHI-834 008, JHARKHAND, M : 91-9471186522

the accounting records, relevant to the preparation and presentation of the Ind AS financial statements 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 is responsible for assessing the entity'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 management either intends to liquidate the entity or to cease operation or has no realistic alternative but to do so. The Partners are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement.

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.
- 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

Other Matter

The Ind AS financial information of the LLP for the year ended 31st March 2026 are prepared for the specific purpose of consolidation of these financial statements with parent company. These Ind AS financial statements are not meant for general users, though these Ind AS financial statements are prepared under general purpose financial reporting framework.

Our opinion is not modified in respect of this Matter.

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

**(D. KUMAR)
PARTNER
MEMBERSHIP NO. 059300
ICAI UDIN: 26059300JKKLTM8027
KOLKATA, THE 19TH DAY OF MAY, 2026**



SURAKSHA SALVIA LLP

(LLPIN: AAQ-0697)

02/0327 Plot No DG/12/1 Barasat Sadar, Newtown, North 24 Parganas, Kolkata 700156

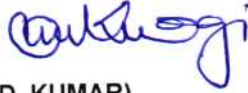
BALANCE SHEET AS AT 31ST MARCH 2026

| PARTICULARS | NOTE | 31.03.2026 | 31.03.2025 |
|---|------|-------------------------|-------------------------|
| | | (AMOUNT IN ₹) | (AMOUNT IN ₹) |
| A ASSETS | | | |
| I Non-Current Assets | | | |
| (a) Property Plant & Equipments | 2 | 19,72,713.00 | 10,12,602.00 |
| (b) Intangible Assets | 3 | 18,352.00 | 30,586.00 |
| (c) Financial Assets | | | |
| (i) Other Financial Assets | 4 | 5,00,000.00 | 18,27,500.00 |
| Total Non-Current Assets (A) | | 24,91,065.00 | 28,70,688.00 |
| II Current Assets | | | |
| (a) Inventories | 5 | - | - |
| (b) Financial Assets | | | |
| (i) Trade Receivables | 6 | 4,11,522.65 | 4,60,442.65 |
| (ii) Cash and Cash Equivalents | 7 | 36,730.01 | 2,77,851.01 |
| (iii) Other Financial Assets | 8 | - | 77,017.00 |
| (c) Other Current Assets | 9 | 11,118.00 | 8,189.00 |
| Total Non-Current Assets (B) | | 4,59,370.66 | 8,23,499.66 |
| Total Assets (A+B) | | 29,50,435.66 | 36,94,187.66 |
| B EQUITY AND LIABILITIES | | | |
| I EQUITY | | | |
| (a) Partners' Capital Account | 10 | 60,00,000.00 | 60,00,000.00 |
| (b) Reserve & Surplus | 11 | (3,75,99,138.34) | (3,15,84,825.34) |
| Total Equity (C) | | (3,15,99,138.34) | (2,55,84,825.34) |
| II LIABILITIES | | | |
| Non-Current Liabilities | | | |
| (a) Financial Liabilities | | | |
| (i) Borrowings | | - | - |
| (ii) Other Financial Liabilities | | - | - |
| Total Non-Current Liabilities (D) | | - | - |
| Current Liabilities | | | |
| (a) Financial Liabilities | | | |
| (i) Borrowings | 12 | 2,39,49,521.00 | 1,87,74,632.00 |
| (ii) Trade Payables | 13 | 52,44,642.00 | 52,44,642.00 |
| (iii) Other Financial Liabilities | 14 | 53,55,411.00 | 52,59,739.00 |
| (b) Other Current Liabilities | | - | - |
| Total Current Liabilities (E) | | 3,45,49,574.00 | 2,92,79,013.00 |
| Total Liabilities (F) = (D+E) | | 3,45,49,574.00 | 2,92,79,013.00 |
| Total Equity and Liabilities (C+F) | | 29,50,435.66 | 36,94,187.66 |

Significant Accounting Policies 1


Accompanying Notes form integral part of the financial statements

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


(D. KUMAR)
PARTNER
MEMBERSHIP NO.059300
ICAI UDIN: 26059300JKKLTM8027
KOLKATA, THE 19TH DAY OF MAY, 2026



SURAKSHA SALVIA LLP


Designated Partner

DIN No.- 00137075

SURAKSHA SALVIA LLP
(LLPIN: AAQ-0697)

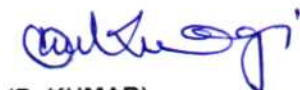
02/0327 Plot No DG/12/1 Barasat Sadar, Newtown, North 24 Parganas, Kolkata 700156

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2026

| PARTICULARS | NOTE | 31.03.2026 | 31.03.2025 |
|--|--------------|-----------------------|-----------------------|
| | | (AMOUNT IN ₹) | (AMOUNT IN ₹) |
| INCOME: | | | |
| I Revenue from Operations | 15 | 0.00 | 23,33,355.00 |
| Other Income | 16 | 6,274.00 | 0.00 |
| II Total Income | Total | 6,274.00 | 23,33,355.00 |
| III EXPENDITURE: | | | |
| Cost of Stores Consumed | 17 | 0.00 | 10,16,659.00 |
| Employee Benefits Expenses | 18 | 68,946.00 | 20,01,450.00 |
| Finance Cost | 19 | 18,60,987.00 | 14,46,905.00 |
| Depreciation | | 3,79,623.00 | 2,33,381.00 |
| Other Expenses | 20 | 37,11,031.00 | 68,92,002.64 |
| Total Expenses | Total | 60,20,587.00 | 1,15,90,397.64 |
| IV Profit / (Loss) before tax from continuing operations | | (60,14,313.00) | (92,57,042.64) |
| V Income Tax Expenses | | | |
| -Current Tax | | 0.00 | 0.00 |
| Total Tax Expenses | | 0.00 | 0.00 |
| VI Profit / (Loss) after tax for the year | | (60,14,313.00) | (92,57,042.64) |
| VI Other Comprehensive Income | | | |
| Items that may not be reclassified to the statement of profit and loss | | | |
| (i) Changes in revaluation surplus | | 0.00 | 0.00 |
| (ii) Income Tax relating to these items | | 0.00 | 0.00 |
| Other comprehensive income for the year, net of tax | | 0.00 | 0.00 |
| VII Total Comprehensive income (VI+VII) | | (60,14,313.00) | (92,57,042.64) |

Significant Accounting Policies 1
Accompanying Notes form integral part of the financial statements

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



(D. KUMAR)
PARTNER
MEMBERSHIP NO.059300
ICAI UDIN: 26059300JKKLT8027
KOLKATA, THE 19TH DAY OF MAY, 2026



SURAKSHA SALVIA LLP


Designated Partner

DIN No.- 00137075

SURAKSHA SALVIA LLP
(LLPIN: AAQ-0697)
02/0327 Plot No DG/12/1 Barasat Sadar, Newtown, North 24 Parganas, Kolkata 700156

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

| | 31.03.2026 | 31.03.2025 |
|---|------------------------|-----------------------|
| | (AMOUNT IN ₹) | (AMOUNT IN ₹) |
| A. CASH FLOW FROM OPERATING ACTIVITIES : | | |
| Profit / (Loss) before Tax from Continuing Operations | (60,14,313.00) | (92,57,042.64) |
| <u>Adjustment for :</u> | | |
| Depreciation | 3,79,623.00 | 2,33,381.00 |
| Operating Profit before in Working Capital changes | (56,34,690.00) | (90,23,661.64) |
| Changes in Working Capital: | | |
| <u>Adjustment for :</u> | | |
| (Increase)/Decrease in Other Financial Assets | 48,920.00 | 411730.00 |
| (Increase)/Decrease in Short Term Loans and Advances | 77,017.00 | - |
| (Increase)/Decrease in Other Current Assets | (2,929.00) | (8,189.00) |
| (Increase)/Decrease in Change in Inventory | - | 252000.00 |
| Increase/(Decrease) in Current Financial Liabilities | 51,74,889.00 | 46,52,215.00 |
| Increase/(Decrease) in Trade Payables | - | 16,01,923.00 |
| Increase/(Decrease) in Other Financial Liabilities | 95,672.00 | 12,41,129.65 |
| Net Changes in Working Capital | 53,93,569.00 | 81,50,808.65 |
| Cash Flow from operating activities before Tax . | (2,41,121.00) | (8,72,852.99) |
| Less: Tax Expenses: | | |
| Income Tax Paid (Net) | - | - |
| Net Cash Generated from/(used in) Operating Activities. | A (2,41,121.00) | (8,72,852.99) |
| B. CASH FLOW FROM INVESTING ACTIVITIES : | | |
| (Increase)/Decrease in Other Non- Current Financial Assets | 13,27,500.00 | - |
| (Purchase) of Property, Plant and Equipments. | (13,27,500.00) | - |
| Net Cash Generated from/(used in) Investing Activities. | B - | - |
| C. CASH FLOW FROM FINANCING ACTIVITIES : | | |
| (Increase)/Decrease in Partners Capital | - | - |
| Net Cash Generated from/(used in) Financing Activities | C - | - |
| Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C) | (2,41,121.00) | (8,72,852.99) |
| Cash and Cash Equivalents at the beginning of the year | 2,77,851.01 | 11,50,704.00 |
| Cash and Cash Equivalents at the end of the year | 36,730.01 | 2,77,851.01 |

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: 26059300JKKLTM8027
KOLKATA, THE 19TH DAY OF MAY, 2026



SURAKSHA SALVIA LLP


Designated Partner

DIN No.- 00137075

SURAKSHA SALVIA LLP

Notes to the financial statements for the year ended 31st March 2026

1 Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

1.1 Basis of preparation

(a) Compliance with Ind AS

The LLP's financial statements comply in all material respects with Indian Accounting Standards (Ind AS) issued by the Institute of Chartered Accountants of India.

The LLP's financial statements are prepared in compliance with the Accounting Standards, but these proforma financial statements are prepared in compliance to the Ind AS for the purpose of consolidation of these financial statements with those of the parent entity.

(b) Historic Cost Convention

The financial statements have been prepared on a historical cost basis, except for certain financial assets and liabilities measured at fair value.

(c) Functional Currency Transactions

The financial statements are presented in India Rupee ('INR') which is also the functional and presentation currency of the LLP.

1.2 Use of Estimates and Judgement

The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets and liabilities, revenues and expenses and disclosure of contingent liabilities. Such estimates and assumption are based on management's evaluation of relevant facts and circumstances as on the date of financial statements. The actual outcome may diverge from these estimates.

Estimates and assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

The flowing are significant management judgements in applying the accounting policies of the Company that have the most significant effect on the financial statements.

Recognition of deferred tax assets

Recoverability of advances/receivables.



SURAKSHA SALVIA LLP

Designated Partner

DIN No.- 00137075

1.3 Classification of Asset and Liabilities as Current and Non-Current

All assets and liabilities have been classified as current or non-current as per the LLP's normal operating cycle. Based on the nature of service rendered and the tie between the acquisition of assets for processing and their realisation in cash and cash equivalents, the LLP has determined its operating cycle as twelve months for the purpose of current -non-current classification of assets and liabilities.

1.4 Revenue Recognition

(a) Rendering of Services

Revenue arises from the rendering of construction services to customers. It is measured as the fair value of consideration received or receivable. Amounts disclosed as revenue are not of refunds, trade discounts and amounts collected on behalf of third parties

The LLP recognises revenue when or as it transfers promised goods or services to a customer. A 'transfer' occurs when the customer obtains control of the good or service. A customer obtains control of an asset (good or service) when it can direct the use of and obtain substantially all the remaining benefits from it. Control includes the ability to prevent other entities from directing the use of and obtaining the benefits from an asset.

(b) Interest Income

For all financial instruments measured at amortized cost, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset. Interest is included in other income in the statement of profit and loss.

1.5 Income Taxes

Taxes comprise current income tax and deferred tax.

(a) Current Income Tax

The current income tax charge is calculated on the basis of the tax laws enacted at the end of the reporting period. The LLP establishes provisions where appropriate on the amounts expected to be paid to the tax authorities. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities.

(b) Deferred Tax

Deferred tax is provided to the extent of unabsorbed depreciation using the liability method on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

The carrying amount of deferred tax assets (including MAT credit available) is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are



SURANSHA SALVIA LLP

DIN No.- 00137075

Designated Partner

recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Current and deferred tax is recognised in profit or loss, except to the extent it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity respectively.

1.6 Cash and Cash Equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalent comprise cash at banks and on hand and deposits held at call with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

1.7 Property, Plant and Equipment

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.

1.8 Depreciation:

Depreciation is provided on the Property, Plant and Equipment on the written down value at the rates specified in Income Tax Rules, 1962.

1.9 Fair Value Measurement

(a) Financial Assets

Initial recognition and measurement

Financial assets are recognised when the LLP becomes a party to the contractual provisions of the financial instrument and are measured initially at fair value adjusted for transaction costs.

Subsequent measurement

A debt instrument is measured at the amortised cost if the assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in other income using the effective interest rate method. All other debt



SURAKSHA SALVIA LLP

DIN No.- 00137075 Designated Partner

instruments are measured as Fair Value through other comprehensive income or Fair value through profit and loss based on LLP's business model.

De-recognition of financial assets

A financial asset is primarily de-recognised when the rights to receive cash flows from the asset have expired or the Company has transferred its rights receive cash flows from the asset.

(b) **Financial Liabilities**

Initial recognition and measurement

All financial liabilities are recognised initially at fair value and transaction cost that is attributable to the acquisition of the financial liabilities is also adjusted. Financial liabilities are classified at amortised cost.

Subsequent measurement

Subsequent to initial recognition, these liabilities are measured at amortised cost using the effective interest method.

De-Recognition of Financial Assets

A financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, on the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition 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 or loss.

Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

1.10 **Borrowing Costs**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets to the extent that they relate to the period till such assets are ready to be put to use. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing cost are charged to the Statement of Profit and Loss. Loan origination costs are amortised over the tenor of respective loans using effective interest method.

1.11 **Provisions, Contingent Assets and Contingent Liabilities**

A provision is recognised when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which reliable estimate can be made. 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.



SURARSHA SALVIA LLP

DIN No.- 00137075 Designated Partner

Contingent assets are neither recognized nor disclosed.

Contingent liabilities are disclosed when there is possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

1.12 Impairment of Financial Assets

In accordance with Ind-AS 109, the LLP applies expected credit loss (ECS) model for measurement and recognition of impairment loss for financial assets. ECL is the difference between all contractual cash flows that are due to the LLP in accordance with the contract and all the cash flows that the LLP expects to receive.

When estimating the cash flows, the LLP is required to consider:

All contractual terms of the financial assets (including prepayment and extension) over the expected life of the assets.

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

The LLP measures the expected credit loss associated with its assets based on historical trend, industry practices and the business environment in which the entity operates or any other appropriate basis.

1.13 Long Term and Post Employment Obligations

The LLP doesn't have any long term and post employment obligation which are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service

1.14 Inventory

Inventories are valued at cost or at net realizable value, whichever is lower.

1.15 Events after Reporting Period

The amounts in the financial statements are adjusted to reflect adjusting events, if any, after the reporting portal.



SURAKSHA SALVIA LLP

Designated Partner

DIN No.- 00137075

SURAKSHA SALVIA LLP

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

Note No. 2 and 3

| Description of Assets | Office Equipment ₹ | Medical Equipment ₹ | Electrical Installation ₹ | Computer ₹ | UPS ₹ | Computer Software ₹ | Furniture & Fixtures ₹ | Total ₹ |
|---|-----------------------|------------------------|------------------------------|--------------------|--------------------|------------------------|---------------------------|---------------------|
| I. Gross Carrying Amount | | | | | | | | |
| Balance as at 1st April 2025 | 5,88,069.00 | 3,24,832.00 | 77,526.00 | 3,65,269.00 | 4,42,458.00 | 1,41,600.00 | 10,100.00 | 19,49,854.00 |
| Additions | 13,27,500.00 | - | - | - | - | - | - | 13,27,500.00 |
| Disposal/Adjustments | - | - | - | - | - | - | - | - |
| Reclassified as held for Sale | - | - | - | - | - | - | - | - |
| Property, Plant and Equipment | 19,15,569.00 | 3,24,832.00 | 77,526.00 | 3,65,269.00 | 4,42,458.00 | - | 10,100.00 | 31,35,754.00 |
| Intangible Assets | - | - | - | - | - | 1,41,600.00 | - | 1,41,600.00 |
| II. Accumulated Depreciation and Impairment | | | | | | | | |
| Balance as at 1st April 2025 | 1,96,079.00 | 1,21,862.00 | 17,870.00 | 2,86,371.00 | 1,70,733.00 | 1,11,014.00 | 2,737.00 | 9,06,666.00 |
| Depreciation Expenses for the period | 2,57,923.00 | 30,446.00 | 5,966.00 | 31,559.00 | 40,759.00 | 12,234.00 | 736.00 | 3,79,623.00 |
| Eliminated on Disposal of Assets | - | - | - | - | - | - | - | - |
| Eliminated on reclassification as held for Sale | - | - | - | - | - | - | - | - |
| Property, Plant and Equipment | 4,54,002.00 | 1,52,308.00 | 23,836.00 | 3,17,930.00 | 2,11,492.00 | - | 3,473.00 | 11,63,041.00 |
| Intangible Assets | - | - | - | - | - | 1,23,248.00 | - | 1,23,248.00 |
| III. Net Carrying amount as at 31st March, 2026 (I-II) | | | | | | | | |
| Property, Plant and Equipment | 14,61,567.00 | 1,72,524.00 | 53,690.00 | 47,339.00 | 2,30,966.00 | - | 6,627.00 | 19,72,713.00 |
| Intangible Assets | - | - | - | - | - | 18,352.00 | - | 18,352.00 |
| IV. Net Carrying amount as at 31st March, 2025 (I-II) | | | | | | | | |
| Property, Plant and Equipment | 3,91,990.00 | 2,02,970.00 | 59,656.00 | 78,898.00 | 2,71,725.00 | - | 7,363.00 | 10,12,602.00 |
| Intangible Assets | - | - | - | - | - | 30,586.00 | - | 30,586.00 |

SURAKSHA SALVIA LLP

DIN No.- 00137075

Designated Partner



SURAKSHA SALVIA LLP

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

| | 31.03.2026 (AMOUNT IN ₹) | 31.03.2025 (AMOUNT IN ₹) |
|---|-----------------------------|-----------------------------|
| 4 NON-CURRENT ASSETS | | |
| OTHER FINANCIAL ASSETS: | | |
| (Unsecured, considered good) | | |
| Security Deposits | 5,00,000.00 | 5,00,000.00 |
| Capital Advances | 0.00 | 13,27,500.00 |
| | <u>5,00,000.00</u> | <u>18,27,500.00</u> |
| 5 CURRENT ASSETS | | |
| INVENTORIES: | | |
| (As taken, valued and certified by the management) | | |
| Closing Stock of Consumable Stores | 0.00 | 0.00 |
| | <u>0.00</u> | <u>0.00</u> |
| 6 TRADE RECEIVABLES: | | |
| (Secured, considered good) | | |
| Debts exceeding six months. | 4,11,522.65 | 0.00 |
| Other Debts. | 0.00 | 4,60,442.65 |
| (Ageing Schedule - Refer Note 21) | <u>4,11,522.65</u> | <u>4,60,442.65</u> |
| 7 CASH AND CASH EQUIVALENTS: | | |
| Balance with a Scheduled Bank: | | |
| In a Current Account. | 33,429.01 | 2,74,550.01 |
| Cash in Hand | 3,301.00 | 3,301.00 |
| | <u>36,730.01</u> | <u>2,77,851.01</u> |
| 8 OTHER FINANCIAL ASSETS: | | |
| Short Term Loans and Advances | | |
| (Unsecured, considered good) | | |
| Advances : (Recoverable in cash or in kind of for value to be received pending adjustments). | 0.00 | 77,017.00 |
| | <u>0.00</u> | <u>77,017.00</u> |
| 9 OTHER CURRENT ASSETS: | | |
| Prepaid Insurance | 11,118.00 | 8,189.00 |
| | <u>11,118.00</u> | <u>8,189.00</u> |
| 11 RESERVE & SURPLUS | | |
| Opening Balance | (3,15,84,825.34) | (2,23,27,782.70) |
| Add: Profit / (Loss) for the year (As per Statement of Profit and Loss) | (60,14,313.00) | (92,57,042.64) |
| | <u>(3,75,99,138.34)</u> | <u>(3,15,84,825.34)</u> |
| 12 BORROWINGS : | | |
| (Unsecured Loan) | | |
| From a Related Party | 2,39,49,521.00 | 1,87,74,632.00 |
| | <u>2,39,49,521.00</u> | <u>1,87,74,632.00</u> |
| 13 TRADE PAYABLES : | | |
| For Goods and Services | | |
| Total outstanding dues to Micro and Small Enterprises | 0.00 | 0.00 |
| Others | 52,44,642.00 | 52,44,642.00 |
| (Ageing Schedule - Refer Note 22) | <u>52,44,642.00</u> | <u>52,44,642.00</u> |



SURAKSHA SALVIA LLP
DIN No.- 00137075
Designated Partner

SURAKSHA SALVIA LLP

Notes to the Financial Statements (Contd...)

SCHEDULE - 10 :

(Amount in ₹)

PARTNERS' CAPITAL ACCOUNT :

| Name of the Partners | Opening Balance as on 01.04.2025 | Intorduced during the year | Total | Withdrawals during the year | Closing Balance as on 31.03.2026 |
|---|----------------------------------|----------------------------|---------------------|-----------------------------|----------------------------------|
| Suraksha Speciality LLP (LLPIN: AAO-2200) | 60,00,000.00 | 0.00 | 60,00,000.00 | 0.00 | 60,00,000.00 |
| Salvia Global LLP (LLPIN: AAN-6867) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 60,00,000.00 | 0.00 | 60,00,000.00 | 0.00 | 60,00,000.00 |
| Previous Year | 60,00,000.00 | 0.00 | 60,00,000.00 | 0.00 | 60,00,000.00 |



SURAKSHA SALVIA LLP

[Signature]
Designated Partner

DIN No.- 00137075

SURAKSHA SALVIA LLP
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026
Contd.....

| | <u>31.03.2026</u> | <u>31.03.2025</u> |
|---|----------------------|----------------------|
| | <u>(AMOUNT IN ₹)</u> | <u>(AMOUNT IN ₹)</u> |
| 14 OTHER FINANCIAL LIABILITIES | | |
| Statutory Liabilities | 93,140.00 | 1,92,457.00 |
| Other Liabilities | 52,62,271.00 | 50,67,282.00 |
| | <u>53,55,411.00</u> | <u>52,59,739.00</u> |
| 15 REVENUE FROM OPERATIONS: | | |
| Sale of Diagnostic Service | 0.00 | 23,33,355.00 |
| | <u>0.00</u> | <u>23,33,355.00</u> |
| 16 OTHETR INCOME: | | |
| Liability No Longer Required Written Back | 6,274.00 | 0.00 |
| | <u>6,274.00</u> | <u>0.00</u> |
| 17 COST OF STORES CONSUMED: | | |
| Opening Stock of Consumable Stores | 0.00 | 2,52,000.00 |
| Add: Purchase of Consumable Stores | 0.00 | 7,64,659.00 |
| | 0.00 | 10,16,659.00 |
| Less: Closing Stock of Consumable Stores | 0.00 | 0.00 |
| | <u>0.00</u> | <u>10,16,659.00</u> |
| 18 EMPLOYEE BENEFIT EXPENSES: | | |
| Salaries and Other Benefits | 61,982.00 | 18,32,276.00 |
| Contribution to Provident and Other Funds | 6,964.00 | 1,59,827.00 |
| Staff Refreshment Expenses | 0.00 | 9,347.00 |
| | <u>68,946.00</u> | <u>20,01,450.00</u> |
| 19 FINANCE COST: | | |
| Interest Paid on Loan | 18,60,987.00 | 14,46,905.00 |
| | <u>18,60,987.00</u> | <u>14,46,905.00</u> |
| 20 OTHER EXPENSES: | | |
| Legal and Professional Fees | 34,93,901.00 | 32,25,110.00 |
| Insurance Expenses | 1,30,491.00 | 90,072.00 |
| Sample Testing Charges | 0.00 | 17,79,914.29 |
| Security Service Expenses | 0.00 | 7,70,242.86 |
| Housekeeping Expenses | 0.00 | 3,94,381.07 |
| Conveyance Expenses | 0.00 | 3,01,173.00 |
| Repair & Maintenance | 43,542.00 | 0.00 |
| Generator Expenses | 0.00 | 68,337.00 |
| Sample Logistic Expenses | 0.00 | 76,000.00 |
| Telephone & Internet Charges | 6,597.00 | 47,391.00 |
| General Expenses | 0.00 | 46,857.43 |
| Audit Fees | 30,000.00 | 30,000.00 |
| Rates and Taxes | 6,500.00 | 35,000.00 |
| Bank Charges | 0.00 | 23,523.99 |
| Filing Fees. | 0.00 | 4,000.00 |
| | <u>37,11,031.00</u> | <u>68,92,002.64</u> |



SURAKSHA SALVIA LLP

Designated Partner

DIN No.- 00137075

SURAKSHA SALVIA LLP
 NOTES TO THE STANDALONE FINANCIAL STATEMENTS (Contd.)

21 AGEING ANALYSIS OF TRADE RECEIVABLE

| 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 | 0.00 | 0.00 | 411522.65 | 0.00 | 0.00 | 411522.65 |
| 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 | 411522.65 | 0.00 | 0.00 | 411522.65 |

| 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 | 460442.65 | 0.00 | 0.00 | 0.00 | 0.00 | 460442.65 |
| 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 | 460442.65 | 0.00 | 0.00 | 0.00 | 0.00 | 460442.65 |



SURAKSHA SALVIA LLP

DIN No.- 00137075 Designated Partner

SURAKSHA SALVIA LLP
 NOTES TO THE STANDALONE FINANCIAL STATEMENTS (Contd.)

22 AGEING ANALYSIS OF TRADE PAYABLE

| 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 | | 16,23,697.00 | 26,50,211.00 | 9,70,734.00 | 52,44,642.00 |
| Disputed Dues - MSME | - | - | - | - | - |
| Disputed Dues - Others | - | - | - | - | - |
| TOTAL | - | 16,23,697.00 | 26,50,211.00 | 9,70,734.00 | 52,44,642.00 |

| 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 | 16,01,923.00 | 24,67,622.00 | 11,75,097.00 | - | 52,44,642.00 |
| Disputed Dues - MSME | - | - | - | - | - |
| Disputed Dues - Others | - | - | - | - | - |
| TOTAL | 16,01,923.00 | 24,67,622.00 | 11,75,097.00 | - | 52,44,642.00 |



SURAKSHA SALVIA LLP

Designated Partner

DIN No.- 00137075

SURAKSHA SALVIA LLPNotes to the financial statements for the year ended 31st March 2026

Amount in ₹

23. Contingent Liabilities and Commitments to the extent not provided for:

| Particulars | 31.03.2026 | 31.03.2025 |
|----------------------------------|------------|------------|
| i) Contingent Liability | Nil | Nil |
| ii) Capital Commitment | | |
| Amount of Capital Commitment | - | 1327500/- |
| Less: Advance paid against above | - | 1327500/- |
| | - | - |

24. **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. | Suraksha Speciality LLP | Partner |
| 2. | Salvia Global LLP | Partner |
| 3. | Suraksha Diagnostic Ltd. | Group Company |

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):

| Sl. No. | Nature of Transaction | Particulars of Party | 31.03.2026 | 31.03.2025 |
|---------|-----------------------|-------------------------|------------|------------|
| 01. | Interest Paid | Suraksha Speciality LLP | 1860987/- | 1446905/- |

C) Unsecured Loans (Taken) :

| Name of the party | Opening Balance. | Taken during the year | Interest | TDS | Repaid during the year | Closing Balance |
|-------------------------|------------------------|-----------------------|----------------------|--------------------|------------------------|------------------------|
| Loan Taken : | | | | | | |
| Suraksha Speciality LLP | 18774632 (14122417) | 3500000 (3350000) | 1860987 (1446905) | 186098 (144690) | 0 (0) | 23949521 (18774632) |



SURAKSHA SALVIA LLP

DIN No.- 00137075 Designated Partner

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

| Nature of Transaction | Particulars of Party | 31.03.2026 | 31.03.2025 |
|-----------------------------|--------------------------|------------|------------|
| Other Financial Liabilities | Suraksha Speciality LLP | 23949521/- | 18774632/- |
| Trade Payables | Suraksha Diagnostic Ltd. | 5244642/- | 5244642/- |
| Other Current Liabilities | Suraksha Diagnostic Ltd. | 4025798/- | 3537514/- |

25. The management of the company is of the opinion that there is reasonable uncertainty as to the utilization of deferred tax in the near future. Hence the company does not intend to create any deferred tax assets, 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.
26. The Management is of the opinion that, all assets other than Property, Plant & 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.
27. The Company has an ongoing dispute with the Government of Meghalaya (the public partner) has resulted in operational losses. As a result, the recoverability of the Company's investments and loans & advances aggregating to ₹299.50 lakhs as at 31 March 2026 is under assessment. Based on the legal opinion obtained and management's assessment, the Company believes that the outcome of the on going proceedings will be in favour of the company. Accordingly, no provision has been considered necessary in respect of the aforesaid matter.

28. 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 | - | - |



SURAKSHA SALVIA LLP
 DIN No.- 00137075
 Designated Partner

| | | |
|---|---|---|
| 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. | - | - |

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

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



(D. KUMAR)
 PARTNER
 MEMBERSHIP NO. 059300
 ICAI UDIN: 26059300JKKLTM8027
 KOLKATA, THE 19TH DAY OF MAY, 2026



SURAKSHA SALVIA LLP

Designated Partner

DIN No.- 00137075