

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, 2025, the Statement of Profit and Loss (Including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the period from 18th January 2025 (Date of Incorporation) to 31st March, 2025 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, 2025, and its loss, total comprehensive income, change in equity and its cash flows for the period from 18th January 2025 (Date of Incorporation) to 31st March, 2025 ended on that date.

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.

**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

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, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 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, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.:-

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 period from 18th January, 2025 (Date of Incorporation) to 31st March, 2025 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**



**S. KOCHAR
PARTNER
MEMBERSHIP NO. 058892
ICAI UDIN: 25058892BMOWGK9448
KOLKATA, THE 9TH DAY OF MAY, 2025**



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, 2025, we report that:

- i. PROPERTY, PLANT & EQUIPMENT:**
 - i) The company has no Property, Plant & Equipment. Accordingly, clause (i) (a), (b), (c), (d) & (e) of the paragraph 3 of the Order is not applicable to the Company.
- ii. INVENTORIES:**

Being a Service Company clause (ii) of paragraph 3 of the Order, relating to inventories, 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 (43 of 1961).

ix. LOANS AND OTHER BORROWINGS:

The Company has no loans or borrowings during the year. Hence, clause (ix) of the 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 ₹ 128053/- 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**



**S. KOCHAR
PARTNER
MEMBERSHIP NO. 058892
ICAI UDIN: 25058892BMOWGK9448
KOLKATA, THE 9TH DAY OF MAY, 2025**



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, 2025, 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, 2025 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, 2025 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**



**S. KOCHAR
PARTNER
MEMBERSHIP NO. 058892
ICAI UDIN: 25058892BMOWGK9448
KOLKATA, THE 9TH DAY OF MAY, 2025**



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

BALANCE SHEET AS AT 31ST MARCH 2025


PARTICULARS		Note	31.03.2025 (₹ in '00)
A	ASSETS		
I	NON-CURRENT ASSETS		
	(a) Financial Assets		
	(i) Long Term Loans and Advances	-	-
	Total Non-Current Assets		-
II	CURRENT ASSETS		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	-	-
	(ii) Cash and Cash Equivalents	2	637.87
	(iii) Bank Balance other than (i) above	-	-
	(b) Other Assets	-	-
	Total Current Assets		637.87
	TOTAL ASSETS (I+II)		637.87
B	EQUITY AND LIABILITIES		
I	EQUITY		
	(a) Equity Share Capital	3	1,000.00
	(b) Other Equity	4	(1,318.03)
	Total Equity		(318.03)
II	LIABILITIES		
	(1) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	Total Non Current Liabilities		-
	(2) CURRENT LIABILITIES		
	(a) Trade Paybles	-	-
	(b) Provisions	-	-
	(c) Other Liabilities	5	955.90
	Total Current Liabilities		955.90
	Total Liabilities (1+2)		955.90
	TOTAL EQUITY AND LIABILITIES (I+II)		637.87

Significant Accounting Policies

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


S. KOCHAR
 PARTNER
 MEMBERSHIP NO. 058892
 ICAI UDIN : 25058892BMOWGK9448
 KOLKATA, THE 9TH DAY OF MAY, 2025



For Suraksha Advanced Radiology Pvt Ltd


 Director
 Dr. Somnath Chatterjee

DIN: 00137075


 Director
 Ritu Mittal
 DIN: 00165886

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 PERIOD FROM 18TH JANUARY, 2025
 (DATE OF INCORPORATION) TO 31ST MARCH 2025**

PARTICULARS		Note	31.03.2025
			(₹ in '00)
A	INCOME		
	Revenue from Operations	-	-
	Other Income	-	-
	Total Income		-
B	EXPENSES		
	Cost of materials consumed	-	-
	Employee Benefit Expenses	-	-
	Finance Cost	-	-
	Depreciation and Amortisation Expense	-	-
	Other Expenses	6	1,318.03
	Total Expenses		1,318.03
C	Profit / (Loss) before Tax (A-B)		(1,318.03)
	Tax Expense		
	-Current Tax		-
D	Total Tax Expenses		-
E	Profit / (Loss) for the period (C-D)		(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)		(1,318.03)
	Earning per equity share		
	- Basic and Diluted		(0.13)

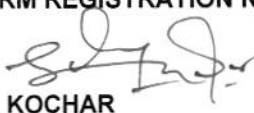
Significant Accounting Policies

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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


 S. KOCHAR
 PARTNER
 MEMBERSHIP NO. 058892
 ICAI UDIN : 25058892BMOWGK9448
 KOLKATA, THE 9TH DAY OF MAY, 2025

For Suraksha Advanced Radiology Pvt Ltd


 Director
 Dr. Somnath Chatterjee

DIN: 00137075


 Director

Ritu Mittal

DIN: 00165886



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 2025

		<u>31.03.2025</u>
		<u>(₹ in '00)</u>
<u>A. CASH FLOW FROM OPERATING ACTIVITIES :</u>		
Profit before Tax from Continuing Operations		(1,318.03)
<u>Adjustment for :</u>		-
Operating Profit before Working Capital changes		(1,318.03)
<u>Changes in Working Capital:</u>		
<u>Adjustment for :</u>		
Increase/(Decrease) in Other Liabilities		955.90
Net Changes in Working Capital		955.90
Cash Flow from operating activities before Tax .		(362.13)
<u>Less: Tax Expenses:</u>		
Net Cash Generated from/(used in) Operating Activities.	A	(362.13)
<u>B. CASH FLOW FROM INVESTING ACTIVITIES :</u>		
Net Cash Generated from/(used in) Investing Activities.	B	-
<u>C. CASH FLOW FROM FINANCING ACTIVITIES :</u>		
Increase / (Decrease) in Share Capital		1,000.00
Net Cash Generated from/(used in) Financing Activities	C	1,000.00
Net Increase/(Decrease) in Cash and Cash Equivalents	(A+B+C)	637.87
Cash and Cash Equivalents at the beginning of the year		-
Cash and Cash Equivalents at the end of the year		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


S. KOCHAR
PARTNER
MEMBERSHIP NO. 058892
ICAI UDIN : 25058892BMOWGK9448
KOLKATA, THE 9TH DAY OF MAY, 2025



For Suraksha Advanced Radiology Pvt. Ltd.


 Director
 Dr. Somnath Chatterjee


 Director
 Ritu Mittal

DIN: 00137075

DIN: 0065886



SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

1. SIGNIFICANT ACCOUNTING POLICIES:

1.1 **Basis of Compliance:**

The Financial Statements as at end of the year ended 31st March, 2025 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 **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.

(B) Financial Liabilities:

The Company's financial liabilities comprise borrowings, trade payables and other liabilities. These are initially measured at fairvalue, 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.

1.5 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.

1.6 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.



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

1.7 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.

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.

1.8 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.

1.9 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.



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SURAKSHA ADVANCED RADIOLOGY PRIVATE LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH 2025

(₹ in '00)

a) Equity Share Capital
Balance as at 31-03-2025

1,000

b) Other Equity

PARTICULARS	RESERVES AND SURPLUS			OTHER RESERVES EQUITY INSTRUMENTS THROUGH OTHER COMPREHENSIVE INCOME	TOTAL
	RETAINED EARNINGS	GENERAL RESERVE			
	₹	₹	₹	₹	₹
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)

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



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

NOTE PARTICULARS	31.03.2025 (₹ in '00)
2 CASH AND CASH EQUIVALENTS:	
Balance with Scheduled Bank -In a Current Account	637.87
	637.87
3 EQUITY SHARE CAPITAL:	
Authorized	
150000 Equity Shares of ₹10/- each	15,000.00
	15,000.00
Issued & Subscribed	
10000 Equity Shares of ₹10/- each	1,000.00
	1,000.00
3.1 The Reconciliation of number of Shares for the period	
Particulars	No. of Shares
Subscribed during the period	10000
Closing Balance as at 31st March, 2025	10000

3.2 Terms/rights attached to Equity Shares:

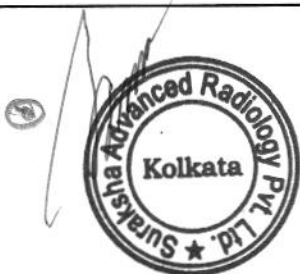
The Company has single class of shares referred to as Equity Shares having a par value of ₹10/- each. Each holder of Equity Shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. Dividend (if any) recommended by board of directors (other than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

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

3.4 Shareholding of Promoters:

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



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