# HEALERS HOSPITAL PRIVATE LIMITED

## FINANCIAL STATEMENTS

## YEAR : 2025-26

T R CHADHA & CO LLP
REG. NO.
006711N/
N500028
CHARTERED ACCOUNTANTS

**AUDITORS**

**T R CHADHA & CO LLP**
**CHARTERED ACCOUNTANTS**

**AHMEDABAD**
**GUJARAT**

## INDEPENDENT AUDITOR'S REPORT

### To the Members of Healers Hospital Private Limited

### Report on the Audit of the Financial Statements

### Auditor's Opinion

We have audited the accompanying financial statements of **Healers Hospital Private Limited** ("the company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with 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, its Profits and total comprehensive income, changes in equity and its cash flows for the year 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 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the financial statements.

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

The company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's report and Annexure to Board's Report but does not include the financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this auditor's report.

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 identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. We have nothing to report in this regard.

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**Management's Responsibility for the Financial Statement**

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, changes in equity and cash flows of the company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are 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 skepticism 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.

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

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

**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 in terms of Section 143(11) of the Act, we give in **"Annexure A"** a statement on the matters specified in paragraphs 3 & 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), the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

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(d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015 as amended.

(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 controls, refer to our separate Report in **"Annexure B".** Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial control 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 read with Schedule V to the Act:

In our opinion and to the best of our information and according to the explanations given to us, the company has not paid remuneration to any directors, hence provisions of section 197 read with Schedule V to the Act is not applicable to the 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 has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note no 23 to the financial statements.

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's education and protection fund by the company.

IV. (a) The Management has represented that, to the best of their knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entities, 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;

(b) The management has represented, that, to the best of their knowledge and belief, ,no funds have been received by the company from any person(s) or entity

T R CHADHA & CO LLP CHARTERED ACCOUNTANTS REG.NO. 006711N / N500028 (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

(c) Based on such audit procedures, nothing has come to our notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

V. The company has not declared or paid any dividend during the year.

VI. Based on our examination which included test checks, the company has used an accounting software "Tally" for maintaining its books of accounts for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

As the proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 became applicable from 1st April, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trial as per the statutory requirements for record retention is applicable for the financial year ended 31st March, 2026. The company has preserved the audit trail in accordance with the applicable statutory requirements.

**For T R Chadha & Co LLP**
**Firm's Reg. No-: 006711N/N500028**
**Chartered Accountants**

Arvind Modi

T R CHADHA & CO LLP
REG.NO. 006711N / N500028
CHARTERED ACCOUNTANTS

**Arvind Modi**
**(Partner)**
**Membership No - 112929**
**UDIN: 26112929MKMATM1627**

**Place: Ahmedabad**
**Date: 26/05/2026**

**Annexure A**

**Healers Hospital Private Limited**

**Annexure to Independent Auditors' Report for the year ended March 2026 (Referred to in Paragraph 1 under the Heading of "Report on Other Legal and Regulatory Requirements" of our Report of even date)**

Based on the Audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of accounts and other records examined by us in the normal course of audit, we report that:

**(i) Property, Plant & Equipment and Intangible Assets**

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

B) The company does not hold any intangible Assets, hence reporting under paragraph 3(i)(B) of the order does not arise.

b) The Property, Plant and Equipment were physically verified during the year by the management which in our opinion provides for physical verification at reasonable intervals.

c) The title deeds of all the immovable properties are held in the name of the company as at balance sheet date.

d) The company has not revalued its Property, Plant and Equipment during the year.

e) No proceeding have been initiated nor 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 company did not have any inventory on hand during the year and as at the balance sheet date. Accordingly, reporting under paragraph 3 Clause (ii) (a) does not arise.

b) The company has not been sanctioned any working capital limit from banks or financial institutions on the basis of security of current assets at any point of time during the year. Accordingly, reporting under paragraph 3 clause (ii) (b) does not arise.

**(iii) Loans given**

The company has not made investments or provided guarantees or security. However, company has granted loans or advances in the nature of loans, secured or unsecured, to

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companies, firms, Limited Liability Partnerships or any other parties during the year, in respect of which:

a) The company has provided loans or advances in the nature of loans, during the year and details of which are given below:

***(Rs in Lakhs)***

| Particulars | Loans | Guarantee |
|---|---|---|
| A. Aggregate amount granted / invested / provided during the year | | |
| - Fellow Subsidiaries | 1,000.00 | - |
| | | |
| B. Balance outstanding as at Balance Sheet Date in respect of above cases | | |
| - Fellow Subsidiaries | 1,000.00 | 8,571.43 |

b) The terms and conditions of the grant of all the above-mentioned loans and advances in the nature of loans, during the year are, in our opinion, prima facie, not prejudicial to the company's interest.

c) The company has granted loans or provided advances in the nature of loan are payable on demand. During the year, the company has not demanded such loan or advances in the nature of loan. Having regard to the fact that the repayment of principal has not been demanded by the Company, in our opinion the repayments of principal & interest amounts is regular.

d) In respect of loans granted and advances in the nature of loans provided by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.

e) None of the loans or advances in the nature of loans granted by the Company have fallen due during the year as all the loans given are repayable on demand and the same has not been demanded by the company.

f) The company has granted loans or advances in the nature of loans which are repayable on demand. Details are as under:

| Particulars | All Parties | Promoters | Related Parties |
|---|---|---|---|
| Aggregate of Loans \ Advances in the nature of Loan, Repayable on Demand | - | - | 1,000.00 |
| % of loans / advances in the nature of loans to the total loans | - | - | 100% |

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**(iv) Compliance of Sec. 185 & 186**

The company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

**(v) Public Deposit**

The company has not accepted deposits or amounts which are deemed to be deposits, during the year. Accordingly, reporting under paragraph 3 clause (v) does not arise.

**(vi) Cost Records**

The maintenance of cost records has not been prescribed by the Central Government under Section 148(1) of the Companies Act, for the services provided by the company. Accordingly, reporting under paragraph 3 clause (vi) does not arise.

**(vii) Statutory Dues**

a) The company has been regular in depositing undisputed statutory dues including Provident Fund, Income-Tax, Goods and Service-Tax, Custom Duty, cess and other material statutory dues applicable to it to the appropriate authorities. There are no undisputed statutory dues outstanding for more than six months as on 31st March, 2026.

b) Detail of dues of Income-tax, Sales Tax, Service Tax, Customs Duty, Excise Duty and Value Added Tax which have not been deposited as on 31 March, 2026 on account of disputes are given below

| Name of the Statue | Nature of the Dues | Amount Unpaid Rs. In Lakhs | Period to which it relates | Forum where dispute is pending |
|---|---|---|---|---|
| Income Tax | Demand Notice issued by Tax Department | 0.61 | AY 2011-12 | Income-Tax Department |
| | | 1.73 | AY 2013-14 | |
| | | 2.14 | AY 2014-15 | |
| | | 0.03 | AY 2015-16 | |
| | | 0.22 | AY 2018-19 | |

**(viii) Unrecorded Income:**

There are no transactions / previously unrecorded income which are required to be recorded in the books of accounts have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

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**(ix) Application & Repayment of Loans & Borrowings:**

The company has not taken any loans or borrowings from any lender. Accordingly, reporting under paragraph 3 clause (ix)(a), (b), (c), (d), (e), (f) does not arise.

**(x) Application of funds raised through Public Offer:**

a) During the year, the company has not raised any funds through Initial Public Offer or Further Public Offer (including debt instruments). Accordingly, reporting under paragraph 3 clause (x)(a) does not arise.

b) The company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures during the year. Accordingly, reporting under paragraph 3 clause (x)(b) does not arise.

**(xi) Fraud**

We have neither come across any instances of fraud by the company or any fraud on the company noticed or reported during the year, nor have been informed of any such instances by the management. Accordingly, reporting under paragraph 3 clause (xi) (a), (b) & (c) does not arise.

**(xii)** The company is not a Nidhi Company. Accordingly, the provisions of the paragraph 3 clause (xii) of the Order are not applicable.

**(xiii)** All the transactions entered into by the company with the related parties are in compliance with section 188 of the Companies Act, 2013 and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

However, requirements of section 177 of the Companies Act, 2013 are not applicable to the company.

**(xiv) Internal Audit**

The company is not required to appoint Internal Auditor or a Firm of Internal Auditors in line with the requirements of Section 138 of Companies Act, 2013 read with Rule 13 of Companies (Accounts) Rules, 2014. Accordingly, reporting under clause 3 (xiv) (a) & (b) does not arise.

**(xv)** The company has not entered into any non-cash transactions with directors or persons connected with them, during the year. Accordingly, provisions of section 192 of the Act are not applicable.

**(xvi) Registration u/s 45-IA of RBI Act**

a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under paragraph 3 clause (xvi)(a),(b)&(c) does not arise.

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d) The Group does not have any CIC as part of the group, Accordingly, reporting under paragraph 3 clause (xvi)(d) does not arise.

**(xvii)** The company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

**(xviii)** There has been no resignation of the statutory auditors during the year. Accordinlgy, reporting under paragraph 3 Clause (xviii) of the order does not arise.

**(xix)** On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, Our knowledge of the Board of Directors and management plans, and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

**(xx) Corporate Social Responsibility**

The company is not required to incur any expenditure on Corporate Social Responsibility (CSR) in line with the requirements of Section 135 of Companies Act, 2013. Accordingly, reporting under clause 3 (xx) (a) & (b) does not arise.

**For T R Chadha & Co LLP**
**Firm's Reg. No-: 006711N/N500028**
**Chartered Accountants**

Arvind Modi

T R CHADHA & CO LLP REG.NO. 006711N / N500028 CHARTERED ACCOUNTANTS

**Arvind Modi**
**(Partner)**
**Membership No – 112929**
**UDIN: 26112929MKMATM1627**

**Place: Ahmedabad**
**Date: 26/05/2026**

Annexure B

**THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF HEALERS HOSPITAL PRIVATE LIMITED**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls with reference to financial statements of Healers Hospital Private Limited ("the company") as of 31 March, 2026 in conjunction with our audit of the financial statements of the company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The company's management is responsible for establishing and maintaining internal financial controls based on, "the internal controls with reference to financial statements 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". 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, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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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 with reference to financial statements.

**Meaning of Internal Financial Controls with reference to Financial Statements**

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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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 with reference to financial statements**

Because of the inherent limitations of internal financial controls with reference to financial statements, 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, the company has, in all material respects, an adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at 31 March, 2026, based on, "the internal control with reference to financial statements 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".

**For T R Chadha & Co LLP**
**Firm's Reg. No-: 006711N/N500028**
**Chartered Accountants**

Arvind Modi

T R CHADHA & CO LLP REG.NO. 006711N / N500028 CHARTERED ACCOUNTANTS

**Arvind Modi**
**(Partner)**
**Membership No – 112929**
**UDIN: 26112929MKMATM1627**

**Place: Ahmedabad**
**Date: 26/05/2026**

**HEALERS HOSPITAL PRIVATE LIMITED**
**CIN NO. U85110DL2002PTC117541**
**BALANCE SHEET AS AT MARCH 31, 2026**

[₹ in Lakhs]

| | Particulars | Notes | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|---|---|
| I | **ASSETS** | | | |
| 1 | **Non-current assets** | | | |
| | (a) Property, Plant and Equipment | 5 | 10,098.08 | 10,123.39 |
| | (b) Financial Assets | | | |
| | (i) Other Financial Assets | 6 | 12.70 | 12.70 |
| | | | **10,110.78** | **10,136.09** |
| 2 | **Current assets** | | | |
| | (a) Financial assets | | | |
| | (i) Loan | 7 | 1,000.00 | - |
| | (ii) Investments | 8 | 10.06 | 8.17 |
| | (iii) Trade Receivables | 9 | (0.00) | 606.72 |
| | (iv) Cash and Cash Equivalents | 10 | 14.32 | 0.63 |
| | (b) Other Current Assets | 11 | 5.15 | 5.25 |
| | | | **1,029.53** | **620.77** |
| | **Total Assets** | | **11,140.32** | **10,756.86** |
| II. | **EQUITY AND LIABILITIES** | | | |
| | **Equity** | | | |
| | (a) Equity Share capital | 12 | 200.00 | 200.00 |
| | (b) Other Equity | 13 | 10,908.18 | 10,528.28 |
| | | | **11,108.18** | **10,728.28** |
| | **Liabilities** | | | |
| 1 | **Current liabilities** | | | |
| | (a) Financial liabilities | | | |
| | (i) Trade Payables | 14 | | |
| | - Total outstanding dues to Micro Enterprise & Small Enterprise | | - | - |
| | - Total outstanding dues of Creditors other than Micro Enterprise & Small Enterprise | | 1.83 | 1.08 |
| | (b) Other current liabilities | 15 | 0.38 | 4.42 |
| | (c) Current-Tax Liabilities (Net) | 16 | 29.93 | 23.08 |
| | | | **32.14** | **28.58** |
| | **Total Equity and Liabilities** | | **11,140.32** | **10,756.86** |

| | |
|---|---|
| Material Accounting Policies | 1-4 |
| The accompanying notes are an integral part of the financial statements. | 5-35 |

As per our report of even date

**For T R Chadha & Co LLP**
Chartered Accountants
Firm Registration No. 006711N / N500028

Arvind Modi

T R CHADHA & CO LLP REG.NO. 006711N / N500028 CHARTERED ACCOUNTANTS

**Arvind Modi**
Partner
Mem. No. 112929

Place : Ahmedabad
Date : May 26, 2026

**For and on Behalf of the Board**
Healers Hospitals Private Limited

**Babu Thomas**
Director
Din : 10669722

Place : Ahmedabad
Date : May 26, 2026

**Viral Shah**
Director
Din : 02928038

Place : Ahmedabad
Date : May 26, 2026

HEALERS HOSPITAL PRIVATE LIMITED

**HEALERS HOSPITAL PRIVATE LIMITED**
**CIN NO. U85110DL2002PTC117541**
**STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2026**

[₹ in Lakhs]

| | Particulars | Notes | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|---|---|---|---|
| I. | **INCOME** | | | |
| | (a) Other Income | 17 | 520.23 | 312.23 |
| | **Total Income** | | **520.23** | **312.23** |
| II. | **EXPENSES** | | | |
| | (a)Finance costs | 18 | 2.89 | 3.99 |
| | (b)Depreciation and amortisation expense | 19 | 25.30 | 25.30 |
| | (c)Other expenses | 20 | 5.88 | 11.64 |
| | **Total Expenses** | | **34.07** | **40.93** |
| III. | **Profit/(Loss) Before Tax** | | **486.16** | **271.30** |
| IV. | **Tax Expense:** | | | |
| | Current Tax | | 106.24 | 54.28 |
| | Adjustment of earlier years | | 0.02 | - |
| V. | **Profit/(Loss) After Tax** | | **379.90** | **217.02** |
| VI. | **Other comprehensive income** | | | |
| | (i) Items that will not be reclassified to Profit / (Loss) | | | |
| | - Actuarial Gain / (Loss) on defind benefit Plan | | - | - |
| | - Deferred Tax on above | | - | - |
| VII. | **Total Comprehensive income for the year** | | **379.90** | **217.02** |
| VIII. | **Earning Per Equity Share of ₹ 10/- each** | 21 | | |
| | - Basic & Diluted (Amount in ₹) | | 18.99 | 10.85 |

| | |
|---|---|
| Material Accounting Policies | 1 to 4 |
| The accompanying notes are an integral part of the financial statements. | 5 to 35 |

As per our report of even date

**For T R Chadha & Co LLP**
Chartered Accountants
Firm Registration No. 006711N / N500028

Arvind Modi

T R CHADHA & CO LLP REG.NO. 006711N / N500028 CHARTERED ACCOUNTANTS

**Arvind Modi**
Partner
Mem. No. 112929

Place : Ahmedabad
Date : May 26, 2026

**For and on Behalf of the Board**
Healers Hospitals Private Limited

**Babu Thomas**
Director
Din : 10669722

Place : Ahmedabad
Date : May 26, 2026

HEALERS HOSPITAL PRIVATE LIMITED

**Viral Shah**
Director
Din : 02928038

Place : Ahmedabad
Date : May 26, 2026

**HEALERS HOSPITAL PRIVATE LIMITED**
**CIN NO. U85110DL2002PTC117541**
**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026**

[₹ in Lakhs]

| Particulars | 2025-26 | | 2024-25 | |
|---|---|---|---|---|
| **A. CASH FLOW FROM OPERATING ACTIVITIES** | | | | |
| **Net Profit/(Loss) for the year before taxation** | 486.16 | | 271.30 | |
| - Depreciation and Amortisation | 25.30 | | 25.30 | |
| - Gain Or Loss on Redemption of Mutual Fund | 1.01 | | (0.23) | |
| **Changes in Working Capital:-** | | | | |
| **Adjustment for (Increase) / Decrease in Operating Assets** | | | | |
| - Trade Receivables | 606.72 | | (278.04) | |
| - Other Current Assets | 0.10 | | 0.63 | |
| - Other Financial Assets | - | | (1.60) | |
| **Adjustment for Increase / (Decrease) in Operating Liabilities** | | | | |
| - Trade Payables | 0.75 | | 0.33 | |
| - Other Current Liabilities | (4.04) | | 1.44 | |
| **Cash Generated From Operations** | | **1,116.01** | | **19.12** |
| Direct taxes Refund/(Paid) | | (99.41) | | **(62.85)** |
| **Net Cash from / (used in) Operating Activities (A)** | | **1,016.60** | | **(43.73)** |
| **B. CASH FLOW FROM INVESTING ACTIVITIES** | | | | |
| Purchase of investments | (90.02) | | (16.05) | |
| Proceeds from Sale of Investment | 87.12 | | 8.12 | |
| Loans Given | (1,000.00) | | - | |
| **Net Cash from / (used in) Investing Activities (B)** | | **(1,002.90)** | | **(7.93)** |
| **C. CASH FLOW FROM FINANCING ACTIVITIES** | | | | |
| Receipt \ (Repayment) of Loan | - | | - | |
| Dividend | - | | - | |
| **Net Cash Flow from / (used in) in Financing Activities (C)** | | - | | - |
| **Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)** | | **13.70** | | **(51.66)** |
| Cash and cash equivalents at the beginning of the year | | 0.63 | | 52.29 |
| Cash and cash equivalents at the end of the year | | **14.32** | | **0.63** |
| **Components of Cash and Cash Equivalents:** | | | | |
| Cash on Hand | | - | | - |
| Balances with banks: | | | | |
| (a) In Current Account | | **14.32** | | **0.63** |
| (b) Balances with Banks in Dividend Account | | - | | - |
| **Total Cash and Bank Equivalents (As per Note 10)** | | **14.32** | | **0.63** |

***Note :*** *The above Cash Flow Statement has been prepared under the indirect method set out in IND AS - 07 "Statement of Cash Flow" issued by the Central Government under Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (Companies Indian Accounting Standard Rules, 2015).*

The Notes referred to above form an Integral part of this statement
As per our attached report of even date

**For T R Chadha & Co LLP**
Chartered Accountants
Firm Registration No. 006711N / N500028

Arvind Modi

T R CHADHA & CO LLP REG.NO. 006711N / N500028 CHARTERED ACCOUNTANTS

**Arvind Modi**
Partner
Mem. No. 112929

Place : Ahmedabad
Date : May 26, 2026

**For and on Behalf of the Board**
Healers Hospitals Private Limited

**Babu Thomas**
Director
Din : 10669722

Place : Ahmedabad
Date : May 26, 2026

HEALERS HOSPITAL PRIVATE LIMITED

**Viral Shah**
Director
Din : 02928038

Place : Ahmedabad
Date : May 26, 2026

**HEALERS HOSPITAL PRIVATE LIMITED**
**STATEMENT OF CHANGES IN EQUITY**

[₹ in Lakhs]

**a) Equity Share Capital**

| Particulars | Amount |
|---|---|
| Balance as at April 01, 2024 | 200.00 |
| Changes due to prior period errors | - |
| **Restated Balance as April 1 ,2024** | **200.00** |
| Changes in equity share capital during the year | - |
| **Balance as at March 31, 2025** | **200.00** |
| Changes due to prior period errors | - |
| **Restated Balance as at April 01, 2025** | **200.00** |
| Changes in equity share capital during the year | - |
| **Balance as at March 31, 2026** | **200.00** |

**b) Other Equity**

| Particulars | Reserves & Surplus | | Total Equity |
|---|---|---|---|
| | Revaluation Reserve | Retained earnings | |
| **Balance as at April 01, 2024** | **9,533.81** | **777.45** | **10,311.26** |
| Changes in accounting policy or prior period errors | - | - | - |
| **Restated Balance as April 1 ,2024** | **9,533.81** | **777.45** | **10,311.26** |
| Add: Profit/(loss) for the year | - | 217.02 | 217.02 |
| Less: Proposed Dividend | - | - | - |
| Less/Add: Retained Earning on Revalued Asset Depreciation | (16.66) | 16.66 | - |
| **Balance as at March 31, 2025** | **9,517.15** | **1,011.13** | **10,528.28** |
| **Balance as at April 01, 2025** | **9,517.15** | **1,011.13** | **10,528.28** |
| Changes in accounting policy or prior period errors | - | - | - |
| **Restated Balance as April 1 ,2025** | **9,517.15** | **1,011.13** | **10,528.28** |
| Add: Profit/(loss) for the year | - | 379.90 | 379.90 |
| Less: Proposed Dividend | - | - | - |
| Less/Add: Retained Earning on Revalued Asset Depreciation | (16.66) | 16.66 | - |
| **Balance as at March 31, 2026** | **9,500.50** | **1,407.68** | **10,908.18** |

**For T R Chadha & Co LLP**
Chartered Accountants
Firm Registration No. 006711N / N500028

Arvind Modi

T R CHADHA & CO LLP REG.NO. 006711N / N500028 CHARTERED ACCOUNTANTS

**Arvind Modi**
Partner
Mem. No. 112929

Place : Ahmedabad
Date : May 26, 2026

**For and on Behalf of the Board**
Healers Hospitals Private Limited

HEALERS HOSPITAL PRIVATE LIMITED

**Babu Thomas**
Director
Din : 10669722

Place : Ahmedabad
Date : May 26, 2026

**Viral Shah**
Director
Din : 02928038

Place : Ahmedabad
Date : May 26, 2026

**HEALERS HOSPITAL PRIVATE LIMITED**
**Notes to the Financial Statements for the year ended March 31, 2026**

## 1 BACKGROUND AND OPERATIONS

Healers Hospitals Private Limited was incorporated on 31st Oct 2002 under the Companies Act, 1956, vide company incorporation no U85110DL2002PTC117541 and having its registered at 124 IST FLOORGHAFFAR MARKET, KAROL BAGH, NEW DELHI, Delhi. The company is primarily involved in the business of Leasing & Renting of Land and Building.

These financial statements were authorised for issuance by the Board of Directors of the Company in their meeting held on May 26, 2026.

## 2 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

### 2.1 Statement of Compliance and basis of preparation

The financial statements of the Company as at and for the year ended March 31, 2026 has been prepared in accordance with Indian Accounting standards ('Ind AS') notified under section 133 of the Companies Act, 2013 ('Act') and the Companies (Indian Accounting Standards) Rules issued from time to time and other relevant provisions of the Companies Act, 2013 (collectively called as Ind AS).

### 2.2 Basis of preparation and measurement

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for share-based payment transactions that are within the scope of Ind AS 102, leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2 or value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

• Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

• Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

• Level 3 inputs are unobservable inputs for the assets or liability.

## 3 MATERIAL ACCOUNTING POLICIES:

### 3.1 Use of estimates

The preparation of the financial statements in conformity with Ind AS requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

### 3.2 Cash and cash equivalents (for purpose of Cash Flow Statement)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition) and highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

### 3.3 Cash flow statement

Cash flows are reported using indirect method, whereby Profit before tax reported under statement of profit/ (loss) is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on available information.

HEALERS HOSPITAL PRIVATE LIMITED

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### 3.4 Property, plant and equipment

All the items of property, plant and equipment are stated at historical cost net off cenvat credit less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation is recognised so as to write off the cost of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using the straight-line method. The estimated useful life is taken in accordance with Schedule II to the Companies Act, 2013. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.
An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

**Useful lives of tangible assets**

| Type Of Asset | Useful Life |
|---|---|
| Buildings | 30 Years & 60 Years |
| Plant & Machinery | 15 Years |
| Medical Equipment | 13 Years & 15 Years |
| Electrical Installations | 10 Years |
| Furniture & Fixtures | 10 Years |
| Office Equipments | 5 Years |
| Vehicles | 8 Years & 10 Years |
| Servers & Computers | 3 Years & 6 Years |

### 3.5 Intangible assets

**Intangible assets acquired separately**

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

Intangible assets acquired in business combinations are stated at fair value as determined by the management of the Company on the basis of valuation by expert valuers, less accumulated amortisation. The estimated useful life of the intangible assets and the amortisation period are reviewed at the end of each financial year and the amortisation period is revised to reflect the changed pattern, if any.

**Derecognition of Intangible Assets**

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in profit or loss when the asset is derecognised.

Intangible assets are amortised over their estimated useful life on straight line method as follows:

**Useful lives of intangible assets**

| Type Of Asset | Useful Life |
|---|---|
| Computer & Data Processing Software | 3 Years |

### 3.6 Impairment of tangible and intangible assets other than goodwill

At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest Company of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

**3.7 Revenue Recognition**

As per Ind AS 115 "Revenue from Contracts with Customers", Revenue is recognized based on the nature of activity, transfer of control & consideration can be reasonably measured and there exists reasonable certainty of its recoverability.

Revenue from service contracts are recognised when service are rendered and related costs are incurred.

**3.8 Other Income**

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Rental income from operating leases is recognised on a straight-line basis over the lease term. If rentals increase only in line with expected inflation, the increase is recognised in the period in which it accrues

Corporate Guarantee Commission income relating to financial guarantees is recognised over the tenure of the guarantee as the performance obligation is satisfied.

**3.9 Foreign Currency Transactions**

The functional currency for the Company is determined as the currency of the primary economic environment in which it operates. For the Company, the functional currency is the local currency of the country in which it operates, which is INR.

a) In preparing the financial statements the Company, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

b) The exchange differences arising on settlement / restatement of long-term foreign currency monetary items are taken into Statement of Profit and Loss.

**3.10 Accounting for Taxes**

Income tax expense represents the sum of the tax currently payable and deferred tax.

__Current tax__

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

HEALERS HOSPITAL PRIVATE LIMITED

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**Deferred tax**

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

Deferred tax liabilities are recognised for taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures, except where the Company is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets arising from deductible temporary differences associated with such investments and interests are only recognised to the extent that it is probable that there will be sufficient taxable profits against which to utilise the benefits of the temporary differences and they are expected to reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

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

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

**Current and deferred tax for the year**

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

**3.11 Leases**

Transition

Effective April 01, 2022, the company adopted Ind As 116 "leases" and applied the standard to all applicable lease contracts existing on April 1, 2022 using the modified retrospective method with cumulative effect of initially applying the standard recognised on the date of initial application. Accordingly, company has not restated comparative information and recognised right of use assets at an amount equal to lease liability.

**Company as a lessee**

At the date of commencement of the lease, the Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. The higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Company changes its assessment if whether it will exercise an extension or a termination option.

Lease liability and ROU asset have been separately presented in the Balance Sheet and finance cost portion of lease payments have been classified as financing cash flows.

HEALERS HOSPITAL PRIVATE LIMITED

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CHARTERED ACCOUNTANTS

### 3.12 Earnings Per Share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

### 3.13 Segment Reporting

**Identification of segments:**

The company's primary business segment is Health Care Services. Based on the guiding principles given in Ind AS - 108 on "Operating Segment" notified under the Companies (Indian Accounting Standards) Rules, 2015, this activity falls within a single primary business segment and accordingly the disclosure requirements of Ind AS - 108 in this regard are not applicable.

**Segment Policies:**

The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company as a whole.

### 3.14 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

### 3.15 Fair value measurement

Fair value is the price that would be received to sell an asset or settle a liability in an ordinary transaction between market participants at the measurement date. The fair value of an asset or a liability is measured using the assumption that market participants would use when pricing an asset or a liability acting in their best economic interest. The Company used valuation techniques, which were appropriate in circumstances and for which sufficient data were available considering the expected loss/ profit in case of financial assets or liabilities.

### 3.16 Operating Cycle

Based on the nature of activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

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### 3.17 Current and non Current classfication :

**i.** The assets and liabilities in the Balance Sheet are based on current/ non - current classification. An asset as current when it is:
1 Expected to be realised or intended to be sold or consumed in normal operating cycle
2 Held primarily for the purpose of trading
3 Expected to be realised within twelve months after the reporting period, or
4 Cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period
All other assets are classified as non - current.

**ii** A liability is current when:
1. Expected to be settled in normal operating cycle
2. Held primarily for the purpose of trading
3. Due to be settled within twelve months after the reporting period, or
4. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
All other liabilities are treated as non - current.
Deferred tax assets and liabilities are classified as non - current assets and liabilities.

## 4(a) Critical and significant accounting judgements, estimates and assumptions

### 4.1 Critical estimates and judgements

The following are the critical judgements, apart from those involving estimations that the management have made in the process of applying the Company's accounting policies and that have the most significant effect on the amounts recognized in the financial statements. Actual results may differ from these estimates. These estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**Allowance for expected credit losses:**
The expected credit allowance is based on the aging of the days receivables are due and the rates derived based on past history of defaults in the provision matrix.

**Income taxes:**
Significant judgements are involved in determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions.

### 4.2 Significant accounting judgements, estimates and assumptions

The preparation of the company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

**Judgements**
In the process of applying the company's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the standalone financial statements:

**Estimates and assumptions**

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

**Impairment of non-financial assets**
Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a Discounted Cash Flow model. The cash flows are derived from the budget for the next five years and do not include activities that the company is not yet committed to or significant future investments that will enhance the asset's performance of the Cash Generating Unit being tested. The recoverable amount is sensitive to the discount rate used for the Discounted Cash Flow model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes.

**Taxes**

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

**Provision and contingent liability**

On an ongoing basis, Company reviews pending cases, claims by third parties and other contingencies. For contingent losses that are considered probable, an estimated loss is recorded as an accrual in financial statements. Loss Contingencies that are considered possible are not provided for but disclosed as Contingent liabilities in the financial statements. Contingencies the likelihood of which is remote are not disclosed in the financial statements. Gain contingencies are not recognized until the contingency has been resolved and amounts are received or receivable.

**4(b) RECENT ACCOUNTING PRONOUNCEMENTS**

Recent accounting pronouncements:

The Ministry of Corporate Affairs (MCA) notifies new standards amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. During the year, the MCA has amended the Ind AS as below :

Ind AS 1 – Presentation of Financial Statements

The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants.

Ind AS 7 – Statement of Cash Flows

The amendments requires to inform users of the Financial Statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates.

Ind AS 107- Financial Instruments Disclosures

The amendments to add supplier finance arrangements as a factor that may cause concentration of liquidity risk.

Ind AS 12 – Income Taxes

The amendments to the Pillar Two Model Rules introduce a temporary mandatory exemption from deferred tax accounting for top-up taxes and require companies to disclose their use of this exemption. This relief takes effect immediately and applies retrospectively. In addition, the amendments mandate new disclosures to compensate for any potential loss of information resulting from the exemption.

Ind AS 21 – The Effects of Changes in Foreign Exchange Rates

The amendments provide guidance on determining exchangeability between currencies and estimating spot rates when a currency is not exchangeable.

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Notes to the Financial Statements for the year ended March 31, 2026 [₹ in Lakhs]

5 **Property, Plant and Equipment**

**As at March 31, 2026**

| Particulars | Gross Carrying Amount | | | | Accumulated Depreciation and Impairment | | | | Net Carrying Amount | |
|---|---|---|---|---|---|---|---|---|---|---|
| | As at April 1, 2025 | Additions | Deduction / Adjustments | As at March 31, 2026 | As at April 1, 2025 | For the year | Deduction / Adjustments | As at March 31, 2026 | As at March 31, 2026 | As at March 31, 2025 |
| **Tangible Assets** | | | | | | | | | | |
| Land | 8,974.33 | - | - | 8,974.33 | - | - | - | - | 8,974.33 | 8,974.33 |
| Building-Revalued | 789.70 | - | - | 789.70 | 33.33 | 16.66 | - | 49.99 | 739.72 | 756.38 |
| Building | 409.99 | - | - | 409.99 | 17.30 | 8.65 | - | 25.95 | 384.04 | 392.69 |
| Plant & Machinery | 183.23 | - | - | 183.23 | 183.23 | | | 183.23 | - | |
| Furniture & Fixture | 37.67 | - | - | 37.67 | 37.67 | - | - | 37.67 | - | - |
| Electric Installation | 23.30 | - | - | 23.30 | 23.30 | - | - | 23.30 | - | - |
| Office Equipments | 11.77 | - | - | 11.77 | 11.77 | - | - | 11.77 | - | - |
| **TOTAL** | **10,429.99** | - | - | **10,429.99** | **306.61** | **25.30** | - | **331.91** | **10,098.08** | **10,123.39** |

**As at March 31, 2025**

| Particulars | Gross Carrying Amount | | | | Accumulated Depreciation and Impairment | | | | Net Carrying Amount | |
|---|---|---|---|---|---|---|---|---|---|---|
| | As at April 1, 2024 | Additions | Deduction / Adjustments | As at March 31, 2025 | As at April 1, 2024 | For the year | Deduction / Adjustments | As at March 31, 2025 | As at March 31, 2025 | As at March 31, 2024 |
| **Tangible Assets** | | | | | | | | | | |
| Land | 8,974.33 | - | - | 8,974.33 | - | - | - | - | 8,974.33 | 8,974.33 |
| Building-Revalued | 789.70 | - | - | 789.70 | 16.67 | 16.66 | - | 33.33 | 756.38 | 773.03 |
| Building | 409.99 | - | - | 409.99 | 8.66 | 8.65 | - | 17.30 | 392.69 | 401.33 |
| Plant & Machinery | 183.23 | - | - | 183.23 | 183.23 | - | - | 183.23 | - | - |
| Furniture & Fixture | 37.67 | - | - | 37.67 | 37.67 | - | - | 37.67 | - | - |
| Electric Installation | 23.30 | - | - | 23.30 | 23.30 | - | - | 23.30 | - | - |
| Office Equipments | 11.77 | - | - | 11.77 | 11.77 | - | - | 11.77 | - | - |
| **TOTAL** | **10,429.99** | - | - | **10,429.99** | **281.30** | **25.30** | - | **306.61** | **10,123.39** | **10,148.69** |

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HEALERS HOSPITAL PRIVATE LIMITED

Notes to the Financial Statements for the year ended March 31, 2026 [₹ in Lakhs]

**6 Other Financial Assets**

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| ***Non Current*** | | |
| Security Deposit | 12.70 | 12.70 |
| ***Current*** | | |
| Receivable from Holding Company | - | |
| **Total** | **12.70** | **12.70** |

**7 Loan**

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| ***Current*** | | |
| Loan given to related party | 1,000.00 | - |
| **Total** | **1,000.00** | **-** |

**7.1 Loan to Related Pary Disclosure:**

| Type of Borrower | As at March 31, 2026 | | As at March 31, 2025 | |
|---|---|---|---|---|
| | Amount of loan or advance in the nature of loan outstanding | Percentage to the total Loans and Advances in the nature of loans | Amount of loan or advance in the nature of loan outstanding | Percentage to the total Loans and Advances in the nature of loans |
| **Repayable on Demand:**<br>Related parties<br>Shalby MedTech Ltd (Formerly known as Mars Medical Devices Limited)<br>**Note:-**<br>a. Purpose of loan is corporate and general purpose<br>b. Interest is receivable @8.6% p.a. | 1,000.00 | 100.00 | - | - |
| **Without specifying any terms or period of repayment** | - | - | - | - |

**8 Investment**

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| Investment in Mutual Funds | 10.06 | 8.17 |
| **Total** | **10.06** | **8.17** |
| Aggregate book value of Quoted Investments | 10.06 | 8.17 |
| Aggregate market value of Quoted Investments | 10.06 | 8.17 |

**8.1 Details of Investment in Mutual Fund**

| Name of Body Corporate | No. of Unit | | Quoted/ Unquoted | Amount | |
|---|---|---|---|---|---|
| | March 31, 2026 | March 31,2025 | | March 31,2026 | March 31,2025 |
| ICICI Liquid fund DP Growth | 2,466.96 | 2,127.38 | Quoted | 10.06 | 8.17 |

**9 Trade Receivables**

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| Unsecured Considered Good | (0.00) | 606.72 |
| **Total** | **(0.00)** | **606.72** |

| Particulars | Outstanding as on March 31, 2025 for following periods from the date of transaction | | | | | |
|---|---|---|---|---|---|---|
| | Less than 6 months | 6 months-1 Years | 1-2 Years | 2-3 Years | More than 3 Years | Total |
| Undisputed Trade Receivable-Considered good | 184.08 | 416.96 | 5.68 | - | - | 606.72 |
| Undisputed trade receivable-Significant increase in credit risk | - | - | - | - | - | - |
| Undisputed Trade Receivable-Credit Impaired | - | - | - | - | - | - |
| Disputed Trade Receivable-Considered good | - | - | - | - | - | - |
| Disputed trade receivable-Significant increase in credit risk | - | - | - | - | - | - |
| Disputed Trade Receivable-Credit Impaired | - | - | - | - | - | - |
| Less: Allowance for Expected Credit Loss | - | - | - | - | - | - |
| **Net Trade Receivables** | **184.08** | **416.96** | **5.68** | **-** | **-** | **606.72** |

**10 Cash and Cash Equivalents**

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| Cash in hand | - | - |
| Balances with Banks in Current Account | 14.32 | 0.63 |
| **Total** | **14.32** | **0.63** |

**11 Other Current Assets**

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| Balance With Government Authority | 5.15 | 5.25 |
| **Total** | **5.15** | **5.25** |

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Notes to the Financial Statements for the year ended March 31, 2026 [₹ in Lakhs]

## 12 Equity Share Capital

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| **Authorised Share Capital** | | |
| 20,00,000 (P.Y. 20,00,000 ) Equity Shares of ₹ 10/- each | 200.00 | 200.00 |
| | **200.00** | **200.00** |
| **Issued, Subscribed and Fully Paid-up Equity Shares Capital** | | |
| 20,00,000 (P.Y. 20,00,000) Equity Shares of ₹ 10/- each | 200.00 | 200.00 |
| **Total** | **200.00** | **200.00** |

**12.1 Reconciliation of number of shares outstanding at the beginning and at the end of the Reporting Year**

| Particulars | As at March 31, 2026 | | As at March 31, 2025 | |
|---|---|---|---|---|
| | No. of Shares | Amount | No. of Shares | Amount |
| **At the beginning of the year** | 20,00,000 | 200.00 | 20,00,000 | 200.00 |
| Add: Shares issued during the year | - | - | - | - |
| **At the end of the period/year** | **20,00,000** | **200.00** | **20,00,000** | **200.00** |

**12.2 Number of Equity Shares held by holding/ultimate holding company and/or their subsidiaries/associates:**

| Particulars | As at March 31, 2026 | | As at March 31, 2025 | |
|---|---|---|---|---|
| | No. of Shares | % Holding | No. of Shares | % Holding |
| Shalby Limited (including Nominee) (Holding Company) | 20,00,000 | 100.00% | 20,00,000 | 100.00% |
| **Total** | **20,00,000** | **100.00%** | **20,00,000** | **100.00%** |

**12.3 Details of shareholders holding more than 5% Shares in the company**

| Particulars | As at March 31, 2026 | | As at March 31, 2025 | |
|---|---|---|---|---|
| | No. of Shares | % Holding | No. of Shares | % Holding |
| Shalby Limited (including Nominee) (Holding Company) | 20,00,000 | 100.00% | 20,00,000 | 100% |
| **Total** | **20,00,000** | **100.00%** | **20,00,000** | **100.00%** |

**12.4 (a) Details of Shareholders holding by promoters at the end of the year as at March 31, 2026**

| Name of the Promoter | As at March 31, 2026 | | As at March 31, 2025 | | % Deviation |
|---|---|---|---|---|---|
| | No of Shares | % Holding | No of Shares | % Holding | |
| Shalby Limited (including Nominee) (Holding Company) | 20,00,000 | 100.00% | 20,00,000 | 100.00% | 0.00% |

**(b) Details of Shareholders holding by promoters at the end of the year as at March 31, 2025**

| Name of the Promoter | As at March 31, 2025 | | As at March 31, 2024 | | % Deviation |
|---|---|---|---|---|---|
| | No of Shares | % Holding | No of Shares | % Holding | |
| Shalby Limited (including Nominee) (Holding Company) | 20,00,000 | 100.00% | 20,00,000 | 100.00% | 0.00% |

**12.5 Rights, Preferences and Restrictions**

The Company has only one class of Equity Shares having a par value of ₹ 10/- per share and each holder of the Equity Shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no preferential amounts exist currently. The distribution will be in proportion to the number of shares held by the shareholders.

**12.6** Calls unpaid : NIL; Forfeited Shares : NIL

**12.7** Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date: NIL

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Notes to the Financial Statements for the year ended March 31, 2026 [₹ in Lakhs]

## 13 Other Equity

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| Revaluation Reserve | 9,500.50 | 9,517.15 |
| Retained earnings | 1,407.68 | 1,011.13 |
| **Total** | **10,908.18** | **10,528.28** |

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| **Revaluation Reserve** | | |
| Balance at the beginning of the year | 9,517.15 | 9,533.81 |
| Changes in accounting policy or prior period errors | | - |
| **Restated Balance at the beginning of the year** | **9,517.15** | **9,533.81** |
| Less: Retained Earning on Revalued Asset | (16.66) | (16.66) |
| **Balance at the end of the year** | **9,500.50** | **9,517.15** |
| **Retained Earnings** | | |
| Balance at the beginning of the year | 1,011.13 | 777.45 |
| Changes in accounting policy or prior period errors | - | - |
| **Restated Balance at the beginning of the year** | **1,011.13** | **777.45** |
| Add : Profit for the year | 379.90 | 217.02 |
| Less: Proposed Dividend | - | - |
| Add : Retained Earning on Revalued Asset | 16.66 | 16.66 |
| **Balance at the end of the year** | **1,407.68** | **1,011.13** |

**Nature and Purpose of other reserves**

'**Retained Earnings:** Retained Earnings represents surplus/accumulated earnings of the Corporation and are available for distribution to shareholders.

## 14 Trade Payables

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| (a) Total outstanding dues of micro enterprises and small enterprises | - | - |
| (b) Total outstanding dues of creditors other than micro enterprises and small enterprises | 1.83 | 1.08 |
| **Total** | **1.83** | **1.08** |

### 14.1 Disclosure for Micro and Small Enterprise

The amount due to Micro & Small Enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of information available with the company.

**The disclosure relating to Micro, Small and Medium Enterprises as at March 31, 2026 & March 31, 2025 are as under:**

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| a) Principal amount remaining unpaid | Nil | Nil |
| b) Interest due on above and the unpaid interest | Nil | Nil |
| c) Interest paid | Nil | Nil |
| d) Payment made beyond the appointed day during the year | Nil | Nil |
| e) Interest due and payable for the period of delay | Nil | Nil |
| f) Interest accrued and remaining unpaid | Nil | Nil |
| g) Amount of further interest remaining due and payable in succeeding years | Nil | Nil |

### 14.2 Ageing of Trade Payable

| Particulars | Outstanding as on 31st March 2026 for following periods from the date of transaction | | | | |
|---|---|---|---|---|---|
| | Not Due | 1-2 Year | 2-3 Years | More than 3 Years | Total |
| MSME | - | - | - | - | - |
| Others | 1.70 | 0.13 | - | - | 1.83 |
| Disputed dues – MSME | - | - | - | - | - |
| Disputed dues - Others | - | - | - | - | - |
| **Total** | **1.70** | **0.13** | - | | **1.83** |

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| Particulars | Outstanding as on 31st March 2025 for following periods from the date of transaction | | | | |
|---|---|---|---|---|---|
| | Not Due | 1-2 Year | 2-3 Years | More than 3 Years | Total |
| MSME | - | - | - | - | - |
| Others | 1.08 | - | - | - | 1.08 |
| Disputed dues – MSME | - | - | - | - | - |
| Disputed dues - Others | - | - | - | - | - |
| **Total** | **1.08** | **-** | **-** | **-** | **1.08** |

## 15 Other Current liabilities

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| Statutory Liabilities | 0.38 | 4.42 |
| **Total** | **0.38** | **4.42** |

## 16 Current-Tax Liabilities (Net)

| Particulars | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| Provision for Income-Tax | 160.54 | 54.28 |
| Less : Advance Tax | (130.61) | (31.20) |
| **Total** | **29.93** | **23.08** |

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## 17 Other Income

| Particulars | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|---|---|
| Rental Income-Building | 312.00 | 312.00 |
| Gain on Redemption of Mutual Fund | 1.01 | 0.23 |
| Interest on Loan to Fellow subsidiaries Company | 9.18 | - |
| Corporate Guarantee Commission Income | 198.04 | - |
| **Total** | **520.23** | **312.23** |

## 18 Finance Cost

| Particulars | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|---|---|
| Interest on Statutories Liabilities | 2.89 | 3.99 |
| | **2.89** | **3.99** |

## 19 Depreciation and Amortization

| Particulars | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|---|---|
| Depreciation on Property, Plant and Equipments | 25.30 | 25.30 |
| **Total** | **25.30** | **25.30** |

## 20 Other Expenses

| Particulars | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|---|---|
| Payment to Auditor (Refer Note 20.1) | 1.30 | 1.80 |
| Bank charges | 0.00 | 0.54 |
| Property tax | 3.90 | 3.90 |
| Fees and taxes | - | 0.81 |
| CSR Expenses | - | 4.14 |
| Legal & professional charges | 0.68 | 0.45 |
| **Total** | **5.88** | **11.64** |

| | | |
|---|---|---|
| **20.1 Payment to Auditor** | | |
| For Statutory Audit* | 1.30 | 1.50 |
| For Taxation Matter | - | 0.30 |
| | **1.30** | **1.80** |

## 21 Earnings Per Share (Basic & Diluted)

| Particulars | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|---|---|
| Net Profit attributable to Equity shareholders (₹ in lakhs) | 379.90 | 217.02 |
| Amount available for calculation of Basic and Diluted EPS- (a) | 379.90 | 217.02 |
| Weighted Agerage No. of Equity Shares Outstanding for Basic & Diluted EPS- (b) | 20,00,000 | 20,00,000 |
| Basic and Diluted Earnings Per Share of Rs. 10/- Each(In Rs.)- (a) \ (b) | 18.99 | 10.85 |

Basic and Diluted EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year. Diluted EPS are calculated by dividing the profit for the year attributable to the equity holders of the company by weighted average number of Equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

The Company does not have any outstanding dilutive potential equity shares. Accordingly, the basic earnings per share and diluted earnings per share are the same.

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**22 Related Party Disclosures for the year ended March 31, 2026**

As per Indian Accounting Standard 24, issued by Companies (Accounting Standards) Rules, 2006 (as amended), the disclosures of transactions with the related parties as defined in the Accounting Standard are given below:

**(A) Details of Related Parties**

| | |
|---|---|
| **(i) Holding Company :** | Shalby Limited |
| **(ii) Fellow Subsidiary :** | Yogeshwar Healthcare Limited<br>Griffin Mediquip LLP<br>Shalby MedTech Limited (Earlier known as Mars Medical Devices Limited)<br>Shalby International Limited<br>Shalby (Kenya) Limited<br>Vrundavan Shalby Hospitals Limited<br>Shalby Hospitals Mumbai Private Limited<br>Slaney Healthcare Private Limited<br>Shalby Advanced Technologies Inc.<br>Shalby Global Technologies Pte Ltd<br>P K Healthcare Private Limited<br>Ningen Lifecare Private Limited (Upto 24th March, 2026)<br>Shalby Advanced Technologies (India) Private Limited (w.e.f 11th April, 2024) |
| **(iii) Key Management Personnel and their relatives :** | Mr. Amit Pathak (Upto 24/10/2025)<br>Mr. Viral Shah<br>Mr. Babu Thomas (w.e.f 15/06/2024)<br>Mrs. Nishita Shukla (w.e.f 01/11/2025) |
| **(iv) Enterprise over which KMP / Relatives of KMP exercise significant influence through controlling interest (Other Related Party)** | Eris Infrastructure Private Limited<br>Shalby Orthopedic Hospital & Research Center<br>Uranus Medical Devices Limited<br>Zodiac Mediquip Limited |

**(B) Transactions with Related Parties:**

| Nature of transactions | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|---|---|
| Rent Income - PK Healthcare Pvt Ltd | 312.00 | 312.00 |
| Interest Income on Loans - Shalby Medtech Ltd | 9.18 | - |
| Corporate Guarantee Commission Income - Shalby Ltd | 198.04 | - |

**(C) Outstanding Balances as at Year End**

| Nature of transactions | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|---|---|
| Loan Given - Shalby Medtech Ltd | 1,000.00 | - |
| Trade Receivable - PK Healthcare Pvt Ltd | (0.00) | 606.72 |
| Corporate Guarantee Given-Shalby Ltd | 8,571.43 | 10,000.00 |

**(D) Terms and conditions of transactions with related parties**

All the transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and interest free and settlement occurs in cash.

There have been no guarantees provided or received for any related party receivables or payables. For the year ended March 31, 2026 as well as March 31, 2025, the company has not recorded any impairment of receivables relating to amounts owed by related parties. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

**(E) Compensation of Key Management personnel of the group**

No Compensation has been paid to Key Management Personnel during FY 25-26 (PY Rs. Nil)

**23** **Contingent Liabilities and Commitments**

| Particulars | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|---|---|
| Income Tax Demand for Assessment Years | | |
| 2012-13 | 0.61 | 0.61 |
| 2014-15 | 1.73 | 1.73 |
| 2015-16 | 2.14 | 2.14 |
| 2016-17 | 0.03 | 0.03 |
| 2019-20 | 0.22 | 0.22 |
| For TDS default demand | - | 0.10 |

**24** **Financial Instruments**

**Financial risk management objective and policies**

This section gives an overview of the significance of financial instruments for the company and provides additional information on the balance sheet. Details of significant accounting policies, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument.

**Financial Instruments - Accounting Classification and Fair Value Measurements**

The fair value of the financial assets and liabilities are included at the amount at which the instruments could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

1. Fair value of cash and short terms deposits, trade and other short receivables, trade payables , other current liabilities , short term loans from banks and other financial institutions approximate their carrying amounts largely due to the short term maturities of these instruments

2. Financial instruments with fixed and variable interest rates are evaluated by the Company based on parameter such as interest rates and individual credit worthiness of the counterparty. Based on this evaluation, allowances are taken to account for the expected losses of these receivables.

The company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

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

Level 2 Other techniques for which all inputs which have a significant effect on the recorded fair value are observables, either directly or indirectly

Level 3 Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data

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**Financial assets and liabilities:**

The accounting classification of each category of financial instruments, and their carrying amounts, are set out below:

[₹ in Lakhs]

| Financial instruments by categories | Note no. | As at March 31, 2026 | | | As at March 31, 2025 | | |
|---|---|---|---|---|---|---|---|
| | | FVTPL | FVTOCI | Amortised Cost | FVTPL | FVTOCI | Amortised Cost |
| **Financial assets** | | | | | | | |
| Investments | 8 | 10.06 | - | - | 8.17 | - | - |
| Cash and cash equivalents | 10 | - | - | 14.32 | - | - | 0.63 |
| Loan | 7 | - | - | 1,000.00 | - | - | - |
| Other Current Financial Assets | 6 | - | - | 12.70 | - | - | 12.70 |
| Trade Receivables | 9 | - | - | (0.00) | - | - | 606.72 |
| **Total Financial Asset** | | **10.06** | **-** | **1,027.02** | **8.17** | **-** | **620.05** |
| **Financial liabilities** | | | | | | | |
| Trade payables | 14 | - | - | 1.83 | - | - | 1.08 |
| **Total Financial Liabilities** | | **-** | **-** | **1.83** | **-** | **-** | **1.08** |

**25 Fair Value Measurement**

Investment in mutual funds which are fair valued through Profit & Loss are level 1 (refer Note 8). All other Financial assets and liabilities are measured at amortised cost.

**26 Financial Risk Management**

The company's activities expose it to variety of financial risks : market risk, credit risk and liquidity risk. The company's focus is to foresee the unpredictability of financial markets and seek to minimize potential adverse effects on its financial performance. The Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Board of Directors has established a risk management policy to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management systems are reviewed periodically to reflect changes in market conditions and the Company's activities. The Board of Directors oversee compliance with the Company's risk management policies and procedures, and reviews the risk management framework.

| Risk | Exposure arising from | Measurement | Management of risk |
|---|---|---|---|
| Credit risk | Cash and cash equivalents, trade receivables, Financial assets measured at amortized cost | Ageing analysis | Diversification of funds to bank deposits, Liquid funds and Regular monitoring of credit limits |
| Liquidity risk | Borrowings and other liabilities | Rolling cash flow forecasts | Availability of surplus cash, committed credit lines and borrowing facilities |
| Market risk –foreign exchange | Recognized financial assets and liabilities not denominated in Indian rupee (₹) | Cash flow forecasting Sensitivity analysis | Regular monitoring to keep the net exposure at an acceptable level, with option of taking Forward Foreign exchange contracts if deemed necessary. |
| Price Risk | Investments in mutual funds & Equity Instrument | Credit ratings | Portfolio diversification and regular monitoring |

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**Credit risk**

Credit risk is the risk of financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The company is exposed to the credit risk from its trade receivables, unbilled revenue, investments, cash and cash equivalents, bank deposits and other financial assets. The maximum exposure to credit risk is equal to the carrying value of the financial assets. The objective of managing counterparty credit risk is to prevent losses in financial assets.

**Cash and Cash Equivalents**

Credit risk on cash and cash equivalents high credit ratings assigned by external credit rating agencies; accordingly the Company considers that the related credit risk is low. Impairment on these items is measured on the 12-month expected credit loss basis.

**Liquidity risk**

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The company is exposed to liquidity risk due to trade and other payables.

The company measures risk by forecasting cash flows.

**The following are the contractual maturities of financial liabilities**

**Non Derivative Financial Liability** [₹ In Lakhs]

| As at March 31, 2026 | Carrying Amount | upto 1 year | 1 - 5 years | > 5 years |
|---|---|---|---|---|
| **Non Derivative Financial Liability** | | | | |
| Trade payables | 1.83 | 1.83 | - | - |
| Other Financial liabilities | - | - | - | - |
| **Total** | **1.83** | **1.83** | - | - |

| | | | | |
|---|---|---|---|---|
| **Derivative Financial Liability** | Nil | Nil | Nil | Nil |

**Non Derivative Financial Liability**

[₹ In Lakhs]

| As at March 31, 2025 | Carrying Amount | upto 1 year | 1 - 5 years | > 5 years |
|---|---|---|---|---|
| **Non Derivative Financial Liability** | | | | |
| Trade payables | 1.08 | 1.08 | - | - |
| Other Financial liabilities | - | - | - | - |
| **Total** | **1.08** | **1.08** | - | - |

| | | | | |
|---|---|---|---|---|
| **Derivative Financial Liability** | Nil | Nil | Nil | Nil |

**Market risk**

Market risk is the risk arising from changes in market prices – such as foreign exchange rates and interest rates – will affect the Company's income or the value of its holdings of financial instruments. Market risk is attributable to all market risk sensitive financial instruments including foreign currency receivables and payables and long term debt. The Company is exposed to market risk primarily related to foreign exchange rate risk, interest rate risk and the market value of the investments. Thus, the exposure to market risk is a function of investing and borrowing activities and revenue generating and operating activities in foreign currency.

**(i) Currency Risk**

The Company is exposed to currency risk on account of foreign currency transactions including recognized assets and liabilities denominated in a currency that is not the Company's functional currency (`), primarily in respect of US$, and Euro. The Company ensures that the net exposure is kept to an acceptable level and is remain a net foreign exchange earner.

The company is not exposed to foreign currency risk as it has no borrowing in foreign currency.

**(ii) Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's debt obligations with floating interest rates and investments

The company is not exposed to Interest Rate Risk as it has no borrowings with variable rates.

**(iii) Price Risk Exposure**

The Company's exposure to securities price risk arises from investments held in mutual funds classified in the balance sheet at fair value through profit or loss. To manage its price risk arising from such investments, the Company diversifies its portfolio. Further these are all debt base securities for which the exposure is primarily on account of interest rate risk. Quotes (NAV) of these investments are available from the mutual fund houses. Profit for the year would increase/decrease as a result of gains/losses on these securities classified as at fair value through profit or loss.

**27 Disclosure pursuant to Ind AS 12 "Income taxes"**

The major components of income tax expense For the Year Ended 31 March 2026 and 31 March 2025:

[₹ In Lakhs]

| Particulars | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|---|---|
| **Profit and (loss) section:** | | |
| **Current tax :** | | |
| Current income tax charge | 106.24 | 54.28 |
| Current Tax Expense of Earlier Year | 0.02 | - |
| **Deferred tax :** | | |
| Relating to origination and reversal of temporary differences | - | - |
| **Income tax reported in the statement of profit and loss** | 106.26 | 54.28 |

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**Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for 31 March 2026 and 31 March 2025:**

[₹ in Lakhs]

| Particulars | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|---|---|
| Profit before taxes from continuing operations | 486.16 | 271.30 |
| Enacted income tax rate in India (%) | 25.17% | 25.17% |
| Expected Tax Expenses | 122.37 | 68.29 |
| **Tax effect of amounts which are not deductible / (taxable) in calculating taxable book profit:** | | |
| **Add: Tax impact on** | | |
| Expenses not allowable and deemed income | 8.20 | 9.26 |
| **Less:** | | |
| Other Deduction | 24.32 | 23.26 |
| Deferred Tax on other items | - | - |
| **Income Tax as per normal provisions** | **106.24** | **54.28** |

**28 Disclosure pursuant to Ind AS 23 "Borrowing Costs"**

Borrowing cost capitalised during the year ₹ Nil (Previous year ₹ Nil )

**29 Disclosure pursuant to Ind AS 36 "Impairment of Assets"**

Based on a review of the future discounted cash flows of the project facility, the recoverable amount is higher than the carrying amount and hence no provision for impairment is made for the year.

**30 Disclosure of segment information pursuant to Ind AS 108 "Operating Segments"**

The company's primary business segment is of Leaseing & Renting of Land and Building. Based on the guiding principles given in Ind AS - 108 on "Operating Segment" notified under the Companies (Indian Accounting Standards) Rules, 2015, this activity falls within a single primary business segment and accordingly the disclosure requirements of Ind AS - 108 in this regard are not applicable.

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**31 Key Ratios**

| Sr. No | Ratio | Formula | UOM | As on March 31, 2026 ₹ In Lakhs | As on March 31, 2026 Ratio | As on March 31, 2025 ₹ In Lakhs | As on March 31, 2025 Ratio | % Deviation | Reasons for Variance |
|---|---|---|---|---|---|---|---|---|---|
| 1 | **Current Ratio** | | | | | | | | |
| | *Current Assets* | *Current Asstes / Current Liability* | Times | 1,029.53 | 32.03 | 620.77 | 21.72 | 47.47% | Collection of outstanding dues & current year receivable |
| | *Current Liabilities* | | | 32.14 | | 28.58 | | | |
| 2 | **Debt-to-equity Ratio** | | | | | | | | |
| | *Total Debt* | *Total Debt / Share Holder's Equity* | Times | - | NA | - | NA | 0.00% | |
| | *Shareholder's Equity* | | | 11,108.18 | | 10,728.28 | | | |
| 3 | **Debt Service Coverage Ratio** | | | | | | | | |
| | *Earnings available for debt service** | *Earnings available for debt service / Interest + Principal Service* | Times | 514.35 | NA | 300.59 | NA | 0.00% | |
| | *Debt Service* | | | - | | - | | | |
| 4 | **Return on Equity Ratio** | | | | | | | | |
| | *Net Profit after Tax* | *Net Profits afte taxes - Preference Dividend (if any) / Average Shareholder's Equity* | % | 379.90 | 3.48% | 217.02 | 2.04% | 70.27% | Due to increase in Profit After Tax in current financial year as compare to previous financial year. Additional income towards Guarantee commission in current year compare to previous year |
| | *Average Shareholder's Equity* | | | 10,918.23 | | 10,619.77 | | | |
| 5 | **Inventory Turnover Ratio** | | | | | | | | |
| | *Cost of Goods Sold* | *Cost of Goods Sold / Average Inventory* | Times | - | NA | - | NA | 0.00% | |
| | *Average Inventory* | | | - | | - | | | |
| 6 | **Receivables Turnover Ratio** | | | | | | | | |
| | *Net Credit Sales* | *Net Credit Sales / Average Accounts Receivable* | Times | - | - | - | - | 0.00% | |
| | *Average Receivables* | | | 303.36 | | 467.70 | | | |
| 7 | **Payables Turnover Ratio** | | | | | | | | |
| | *Purchases* | *Net Credit Purchases / Average Accounts Payable* | Times | 5.88 | 4.05 | 7.50 | 8.22 | -50.66% | Due to decrease in Exps in current financial year as compare to previous financial year. |
| | *Average Payables* | | | 1.45 | | 0.91 | | | |
| 8 | **Net capital turnover Ratio** | | | | | | | | |
| | *Net Sales* | *Net Sales/ Working Capital (CA-CL)* | Times | - | - | - | - | 0.00% | |
| | *Average Working Capital* | | | 794.79 | | 471.83 | | | |
| 9 | **Net profit ratio** | | | | | | | | |
| | *Proift After Tax* | *Net Profit / Net Sales* | % | 379.90 | 0.00% | 217.02 | 0.00% | 0.00% | |
| | *Net Sales* | | | - | | - | | | |
| 10 | **Return on Capital employed Ratio** | | | | | | | | |
| | *EBIT* | *Earning before interest and taxes / Capital Employed* | % | 489.05 | 4.40% | 275.29 | 2.57% | 71.57% | Due to increase in Profit After Tax in current financial year as compare to previous financial year. Additional income towards Guarantee commission in current year compare to previous year |
| | *Capital Employed*** | | | 11,108.18 | | 10,728.28 | | | |
| 11 | **Return on investment Ratio** | | | | | | | | |
| | *Earnings from Investment* | *Net Return On Investment / Average Investment* | % | 1.01 | 11.10% | 0.23 | 5.71% | 94.32% | Due to increase in earnings from investment in current financial year as compare to previous financial year. |
| | *Average Investment* | | | 9.11 | | 4.08 | | | |

**Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.*

** Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability

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**32 Capital Management**

The Company considers the following components of its Balance Sheet to be managed capital:
1. Total equity – Share Capital, Retained Profit/ (Loss) and Other Equity.
2. Working capital.

The Company manages its capital so as to safeguard its ability to continue as a going concern. The capital structure of the Company is based on management's judgement of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. The Company considers the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets.

The Company's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain investor, creditor, and market confidence and to sustain future development and growth of its business. The Company's focus is on keeping strong total equity base to ensure independence, security, as well as a high financial flexibility for potential future borrowings, if required, without impacting the risk profile of the Company. The Company will take appropriate steps in order to maintain, or if necessary adjust, its capital structure. The Company is not subject to financial covenants in any of its significant financing agreements.
The management monitors the requirement of capital to meet the operational cost of the company from time to time and infuse the capital through sub-ordinate debt, which is classified as other equity.

[₹ In Lakhs]

| Summary of quantitative data of the capital of the company | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|---|---|
| Equity - Issued and paid up capital | 200.00 | 200.00 |
| Other Equity | 10,908.18 | 10,528.28 |
| TOTAL | 11,108.18 | 10,728.28 |

**33** The Company does not qualify in criteria defined u/s 135 of Companies Act 2013 and hence the Company has not provided any provision or spent any amount for Corporate Social Responsibility (CSR).

**34 Other Statutory Information**

(a) **Details of benami property held**: No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(b) **Registration of charges or satisfaction with Registrar of Companies (ROC)**: The company does not have any creation or satisfaction of charges which is yet to be registered with ROC beyond the statutory period.

(c) **Details of crypto currency or virtual currency**: The company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(d) **Utilisation of borrowed funds and share premium**: No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(e) **Undisclosed income**: There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded previously in the books of account.

(f) **Wilful defaulter:** The company has not obtained any borrowing from bank or financial institution or other lender, hence the Company has not been declared wilful defaulter by any bank or financial institution or other lender.

(g) **Compliance with number of layers of companies**: The company has no Investment hence compliance to section 2(87) of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017 not applicable.

(h) **Valuation of Property Plant & Equipment, intangible asset:** The company has not revalued any of its Property, Plant and Equipment (including Right of Use Assets) during the year.

(i) The company does not have any borrowings from Banks on the basis of security of current assets.Hence no quarterly returns \ statements of current assets filed by the company

(j) **Relationship with struck off companies**: The company has no transactions with the companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.

(k) **Utilisation of borrowings availed from banks and financial institutions:** The company has not obtained any borrowings from banks and financial institutions

**35 Statement of Management**

(a) The non current financial assets, current financial assets and other current assets are good and recoverable and are approximately of the values, if realized in the ordinary courses of business unless and to the extent stated otherwise in the Accounts. Provision for all known liabilities is adequate and not in excess of amount reasonably necessary. There are no contingent liabilities except those stated in the notes.

(b) Balance Sheet, Statement of Profit and Loss, cash flow statement and change in equity read together with Notes to the accounts thereon, are drawn up so as to disclose the information required under the Companies Act, 2013 as well as give a true and fair view of the statement of affairs of the Company as at the end of the year and financial performance of the Company for the year under review.

(c) Balances of Sundry Creditors, Sundry debtors, Loans & advances, etc. are subject to confirmation and reconciliation, if any.

(d) The company has used an accounting software "Tally" for maintaining its books of accounts for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, company has preserved the audit trail in accordance with the applicable statutory requirements.

(e) No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation.

For T R Chadha & Co LLP
Chartered Accountants
Firm Reg. No. 006711N/N500028

T R CHADHA & CO LLP REG.NO. 006711N / N500028 CHARTERED ACCOUNTANTS

Arvind Modi
Partner
Mem. No. 112929

Place : Ahmedabad
Date : May 26, 2026

HEALERS HOSPITAL PRIVATE LIMITED

For and Behalf of the Board
Healers Hospitals Private Limited

Babu Thomas
Director
Din : 10669722

Place : Ahmedabad
Date : May 26, 2026

Viral Shah
Director
Din : 02928038

Place : Ahmedabad
Date : May 26, 2026