

APOLLO HEALTHTECH LIMITED

Financial Statements for the period May 15, 2025 to June 27, 2025

Balance Sheet**Amount In Rs.**

Particulars	Note	As at June 27, 2025
ASSETS		
Non-current assets		
(a) Property, plant and equipment		-
(b) Capital work-in-progress		-
Total non - current assets		-
Current assets		
(a) Inventories		-
(b) Financial assets		-
(i) Trade receivables		-
(ii) Cash and cash equivalents	1	3,20,819
Total current assets		3,20,819
Total Assets		3,20,819
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2	9,00,000
(b) Other equity	3	(5,79,181)
Total Equity		3,20,819
Liabilities		
Non-current liabilities		
(a) Financial liabilities		-
(i) Borrowings		-
Total non - current liabilities		-
Current liabilities		
(a) Financial liabilities		-
(i) Borrowings		-
(ii) Trade payables		-
(a) total outstanding dues of micro enterprises and small enterprises		-
(b) total outstanding dues of other than micro enterprises and small enterprises		-
(b) Other current liabilities		-
(c) Provisions		-
Total current liabilities		-
Total Liabilities		-
Total Equity and Liabilities		3,20,819

APOLLO HEALTHTECH LIMITED

Financial Statements for the period May 15, 2025 to June 27, 2025

Statement of Profit and Loss

Amount In Rs.

Particulars	Note	For the period May 15, 2025 to June 27, 2025
Income		
Revenue from operations		-
Total Income		-
Expenses		
Purchases of stock-in-trade		-
Other expenses	4	5,79,181
Total expenses		5,79,181
Profit before exceptional items and tax		(5,79,181)
Exceptional items		-
Profit before tax		(5,79,181)
Tax expense		
Current tax		-
Deferred tax		-
		-
Profit for the year		(5,79,181)
Other Comprehensive Income		
(i) Items that will not be reclassified to statement of profit and loss		-
(a) Remeasurement of defined benefit plans		-
(b) Income tax on above		-
Total Other Comprehensive Income		-
Total comprehensive (loss)/income for the Year		(5,79,181)
Earnings per equity share of par value of Rs 2 each		
Basic (in Rs.)	5	(1.29)
Diluted (in Rs.)		(1.29)

APOLLO HEALTHTECH LIMITED

Financial Statements for the period May 15, 2025 to June 27, 2025

Statement of Cash Flows

PARTICULARS	Amount In Rs. For the period May 15, 2025 to June 27, 2025
Cash flow from Operating Activities	
(Loss)/Profit before tax	(5,79,181)
Operating Profit before working capital changes	(5,79,181)
Adjustments for (increase)/decrease in operating assets	
Trade receivables	-
Inventories	-
	-
Adjustments for increase/(decrease) in operating liabilities	
Trade payables	-
Provisions	-
	-
Cash generated from operations	(5,79,181)
Net income tax paid	-
Net cash generated from operating activities (A)	(5,79,181)
Net cash used in Investing Activities (B)	-
Cash flow from Financing Activities	
Proceeds from issue of shares	9,00,000
Net cash used in Financing Activities (C)	9,00,000
Net Increase in cash and cash equivalents (A+B+C) = (D)	3,20,819
Cash and cash equivalents at the beginning of the year (E)	-
Cash and cash equivalents at the end of the year (D) +(E)	3,20,819

Note :

1. Cash flow statement has been prepared under the Indirect method as set out in the Indian Accounting Standard 7 on Cash flow statements. Cash and cash equivalents in the Cash Flow Statement comprise cash at bank and in hand.

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Financial Statements for the period May 15, 2025 to June 27, 2025

Statement of Changes in Equity

a. Equity share capital

	Number of Shares	Amount
Balance on incorporation	90,000	9,00,000
Balance as at June 27, 2025 *	4,50,000	9,00,000

*Note : During the period, the company subdivided one equity share of Rs.10 each into 5 equity shares of Rs.2 each. Consequently, the number of equity shares increased from 90,000 to 4,50,000 while the paid up capital remained unchanged at Rs.9,00,000

b. Other Equity

Particulars	Retained earnings	Total Other Equity
Profit for the Period	(5,79,181)	(5,79,181)
Balance at June 27, 2025	(5,79,181)	(5,79,181)

APOLLO HEALTHTECH LIMITED
Financial Statements for the period May 15, 2025 to June 27, 2025

1 Cash and cash equivalents

**As at
June 27, 2025**

For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand and in banks.

(a) Balances with Banks In Current Accounts	3,20,819
(b) Cash on hand	-
Total	3,20,819

2 Equity Share Capital

**As at
June 27, 2025**

Authorised Share capital :

50,00,000 Equity Shares of Rs. 10/- each (On incorporation)	5,00,00,000
2,50,00,000 Subdivision of Equity Shares of Rs. 2/- each	5,00,00,000

Issued

90,000 Equity shares of Rs.10/- each fully paid up (On incorporation)	9,00,000
4,50,000 Subdivision of Equity shares of Rs.2/- each fully paid up	9,00,000

Subscribed and Paid up capital comprises:

90,000 Equity shares of Rs.10/- each fully paid up (On incorporation)	9,00,000
4,50,000 Subdivision of Equity shares of Rs.2/- each fully paid up	9,00,000
Total	9,00,000

2.1 Reconciliation of number of shares and amount outstanding at the beginning and at the end of the year

	Number of shares	Share Capital (Amount)
Balance on incorporation	90,000	9,00,000
Balance at June 27, 2025 *	4,50,000	9,00,000

*Note : During the period, the company subdivided one equity share of Rs.10 each into 5 equity shares of Rs.2 each. Consequently, the number of equity shares increased from 90,000 to 4,50,000 while the paid up capital remained unchanged at Rs.9,00,000

2.2 Details of shares held by each shareholder holding more than 5% shares

**As at
June 27, 2025**

	Number of Shares held	% holding of equity shares
Fully paid equity shares		
Apollo Hospitals Enterprise Limited	4,49,965	100%*

*Including beneficial interest in 35 shares of Rs.2 each

Rights, preferences and restriction relating to each class of share capital:

Equity shares: The Company has one class of equity shares having a face value of Rs.2 each. All equity shares rank equally with regard to dividend and share in the Company's residual assets. Each shareholder is eligible for one vote per share held.

3 Other equity

**As at
June 27, 2025**

Retained earnings	(5,79,181)
Balance at the end of the period	(5,79,181)

Retained earnings

**As at
June 27, 2025**

Profit for the period	(5,79,181)
Remeasurements of defined benefit plans	-
	(5,79,181)

Note: Retained Earnings represent the Company's undistributed earnings after taxes

APOLLO HEALTHTECH LIMITED**Financial Statements for the period May 15, 2025 to June 27, 2025****4 Other expenses**

**For the period
May 15, 2025 to
June 27, 2025**

(a) Legal & professional fees

40,435

Rates & Taxes

5,38,746

Total (a)

5,79,181

(b) Payments to auditors

i) For audit (including limited review)

-

ii) For other services

-

Total (b)

-

Total (a) +(b)

5,79,181

5 Earnings per Share (EPS)

EPS is calculated by dividing the profit attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The earnings and the weighted average number of shares used in calculating basic and diluted earnings per share is as follows:

Basic and Diluted earnings per share (Face value Rs 2 per share)

June 27, 2025

(i) Income :-

Profit for the year attributable to the owners of the Company

(5,79,181)

Earnings used in the calculation of basic earnings per share

(5,79,181)

(ii) Weighted average number of equity shares for the purposes of basic earnings per share

4,50,000

(iii) Earnings per share (Face value Rs 2 per share)

Basic and Diluted

(1.29)