INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF **CARE DIAGNOSTICS PRIVATE LIMITED**, Lucknow.

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of **CARE DIAGNOSTICS 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), the statement of changes in equity and the statement of cash flows for the year ended on that date, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 accounting principles generally accepted in India including the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, (Ind AS), of the state of affairs of the Company as at March 31, 2026, and its profit, the total comprehensive Income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements 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 Act 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 company's annual report but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the Financial Statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 and Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management or Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Board of Directors 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 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 Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We are 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 financials controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Financial Statements 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 the management.

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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal financial controls 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 of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A' a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, based on our audit 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 Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

   (d) In our opinion, the aforesaid Financial Statements comply with the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act.

   (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.

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(f) With respect to the adequacy of the internal financial controls over financial reporting 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 controls over financial reporting.

(g) With respect to the other matters to be included in the auditor's report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the no remuneration paid by the company to its Managing Director during the year.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 entity ("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 its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company had not declared any dividend during the year and hence compliance with section 123 is not applicable.

vi. Based on our examination carried out in accordance with the Implementation Guidance on Reporting on Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (Revised 2024 Edition) issued by the Institute of Chartered Accountants of India, we report

BANSI S. MEHTA & CO. Hyderabad CHARTERED ACCOUNTANTS

that the company has used an accounting software for maintaining its books of account for the 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 and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Bansi S Mehta & Co;
Chartered Accountants
Firm's Registration Number: 100991W
UDIN : 26248321LDSVOA8070

BANSI S. MEHTA & CO. Hyderabad CHARTERED ACCOUNTANTS

L. Viny

Vinay Lade
Partner
Membership Number: 248321

Place : Hyderabad
Date : 07th May 2026

Door No : 6-3-655/1, Flat No 302, Second Floor, Meera Mansion, Civil Supplies Lane, Somajiguda, Hyderabad - 500 082
+91-7013340599 & +91-8464026050 | bsmco.hyd@bansimehta.com | www.bansimehta.com
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Annexure -A to the Independent Auditor's Report:

The Annexure referred to in Para 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date, to the members of **CARE DIAGNOSTICS PRIVATE LIMITED**, Hyderabad, for the year ended March 31, 2026.

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

1. a. A In respect of the Company's Property, Plat and Equipment and Intangible Assets:
   The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

   B The Company has maintained proper records showing full particulars of Intangible assets.

   b. As explained to us, the management has physically verified the Property, Plant and Equipment during the year and there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of the assets and its activities. According to the information and explanations given to us no material discrepancies were noticed on such verification.

   c. According to the information and explanations given to us the Company does not have any immovable properties. Accordingly, paragraph 3 (i)(C) of the order is not applicable.

   d. The company has not revalued its Property, Plant and Equipment (including right of use assets) or intangible assets during the year. Accordingly, paragraph 3 (i)(d) of the Order is not applicable.

   e. According to the information and explanations given to us and on our verification of records of the Company, no proceedings have been initiated or are pending against the company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988. (45 of 1988) and rules made thereunder.

2. a. There was no inventory in the books of accounts of the Company. Hence reporting under clause 3(ii)(a) of the order is not applicable.

   b. The company has not been sanctioned working capital limits in excess of 5 crore rupees, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

3. a. During the year, the Company has not made investments and not granted any loans, secured or unsecured to Companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.

   b. In view of our comment in para (a) above, Clause 3 (b), (c), (d), (e) and (f) of order are not applicable to the Company.

4. The Company has not given any loans or made any investments or given any guarantees or security to the parties covered under Sections 185 and 186 of the Act. Accordingly, paragraph 3 (iv) of the Order is not applicable.

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5. The Company has not accepted any deposits and also there were no amounts which are deemed to be the deposits. Hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013, and the rules framed there under, do not apply to this Company.

6. The Central Government has not prescribed the maintenance of cost records under sub-section (1) of 148 section of the Companies Act, 2013 for the activities of the Company. Accordingly, paragraph 3(Vi) of the Order is not applicable

7. a. According to the records, the company is generally regular in depositing undisputed statutory dues including Goods and service tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and all other material statutory dues with the appropriate authorities and there were no arrears of statutory dues as at March 31, 2026 for a period of more than six months from the date they became payable.

   b. According to the records of the Company and the information and explanations given to us, there were no undisputed amounts payable in respect of statutory dues referred to in subclause (a) above, which are outstanding as at March 31, 2026 for a period of more than six months from the date they become payable.

8. According to the information and explanations given to us and based on our verification, there were no transactions which are not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 .

9. a. In our opinion, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

   b. The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

   c. The Company has utilized the money obtained by way of term loan during the year for the purposes for which they were obtained.

   d. On an overall examination of the Financial Statements of the Company, no funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

   e. On an overall examination of the Financial Statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associates.

   f. The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, Paragraph 3(ix)(f) of the Order is not applicable.

10. a. The Company did not raise any money by way of an initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3 (x)(a) of the Order is not applicable.

    b. The Company has not made any Preferential allotment or Private placement of shares or convertible debentures (fully or partly or optionally) during the year. Accordingly, paragraph 3 (x)(b) of the Order is not applicable.

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Door No : 6-3-655/1, Flat No 302, Second Floor, Meera Mansion, Civil Supplies Lane, Somajiguda, Hyderabad - 500 082
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11. a. According to the information and explanations given to us, we report that during the year, the management of the Company has not come across any fraud and consequently 3(xi)(b) is not applicable.

b. The Company has not established any Vigil mechanism, as it is not mandated by Section 177(9) of the Act. As represented to us by the management, there are no whistle blower complaints received by the company during the year.

12. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions of paragraph 3(xii) of the Companies (Auditor's Report) Order 2020 are not applicable.

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

14. a. In our opinion and based on our examination, the company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act 2013.

b. The company did not have an internal audit system for the period under audit.;

15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with its directors or directors of its holding company, subsidiary company or persons connected with them. Accordingly, the provisions of paragraph 3(xv) of the Companies (Auditor's Report) Order 2020 are not applicable.

16. a. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, paragraph 3(xvi) (a), (b) and (c) of the Order is not applicable

b. The Group has no Core Investment Company (CIC). Accordingly, paragraph 3(xvi)(c) of the Order is not applicable.

17. The company hasn't incurred cash losses during the financial year and also in the immediately preceding financial year.

18. There has been no resignation of the statutory auditors during the year and accordingly this clause is not applicable.

19. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Financial Statements and 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 indicating 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.

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20. The Provisions of Section 135 of the Companies Act ,2013 relating to Corporate Social Responsibility are not applicable to the Company. Therefore, the paragraph 3(xx) of the Order are not applicable.

For Bansi S Mehta & Co;
Chartered Accountants
Firm's Registration Number: 100991W
UDIN : 26248321LDSVOA8070

BANSI S. MEHTA & CO. Hyderabad CHARTERED ACCOUNTANTS

L. Vinay

Vinay Lade
Partner
Membership Number: 248321

Place : Hyderabad
Date : 07th May 2026

"ANNEXURE B" TO THE INDEPENDENT AUDITORS' REPORT
(Referred to in paragraph 1(f) under 'Report on Other Legal & Regulatory Requirement' of our report to the Members of AHLL RISK MANAGEMENT PRIVATE LIMITED of even date)

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 over financial reporting of **AHLL Risk Management Private Limited** ("the Company") as of March 31, 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 Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective 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 over financial reporting 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") issued by ICAI and the Standards on Auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 over financial reporting 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 system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting of the Company.

BANSI S. MEHTA & CO. Hyderabad CHARTERED ACCOUNTANTS

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Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting 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 over financial reporting 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 Over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI').

For Bansi S. Mehta & Co
Chartered Accountants
Firm's Registration No. 100991W
UDIN: 26248321LDSVOA8070

BANSI S. MEHTA & CO. Hyderabad CHARTERED ACCOUNTANTS

Vinay Lade
Partner
Membership No. 248321

Place: Hyderabad
Date: 07th May 2026

Door No : 6-3-655/1, Flat No 302, Second Floor, Meera Mansion, Civil Supplies Lane, Somajiguda, Hyderabad - 500 082
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Care Diagnostics Private Limited
Balance Sheet as at March 31, 2026
All amounts are in ₹ Lakhs except share data and where otherwise stated

		Notes	As at March 31, 2026	As at March 31, 2025
A	**ASSETS**			
	Non-current assets			
	(a) Property, plant and equipment	3	102	57
	(b) Other intangible assets	4	5	2
	(c) Deffered tax assets (net)	5	11	13
	(d) Other non-current assets	7	3	3
	Total non-current assets		**121**	**75**
	Current assets			
	(a) Financial assets			
	(i) Trade receivables	8	160	137
	(ii) Cash and cash equivalents	9	127	216
	(iii) Bank balances other than cash and cash equivalents	10	2,779	2,600
	(iv) Other financial assets		2	-
	(b) Income tax assets (net)	6	46	67
	(c) Other current assets	7	3	6
	Total current assets		**3,117**	**3,026**
	TOTAL ASSETS		**3,238**	**3,101**
B	**EQUITY AND LIABILITIES**			
	Equity			
	(a) Equity share capital	11	3	3
	(b) Other equity	12	3,108	2,870
	Total Equity		**3,111**	**2,873**
	Liabilities			
	Non-current liabilities			
	(a) Provisions	14	28	42
	Total non-current liabilities		**28**	**42**
	Current liabilities			
	(a) Financial liabilities			
	(i) Trade payables	15		
	Total outstanding dues of micro enterprises and small enterprises		7	2
	Total outstanding dues of creditors other than micro enterprises and small enterprises		60	171
	(ii) Other financial liabilities	13	2	-
	(b) Provisions	14	4	-
	(c) Other current liabilities	16	26	13
	Total current liabilities		**99**	**186**
	Total liabilities		**127**	**228**
	TOTAL EQUITY AND LIABILITIES		**3,238**	**3,101**
	Corporate information and material accounting policies	1 & 2		

See accompanying notes forming part of the financial statements

In terms of our report attached

For Bansi S. Mehta & Co.
Chartered Accountants
FRN : 100991W

BANSI S. MEHTA & CO. Hyderabad CHARTERED ACCOUNTANTS

Vinay Lade
Partner
Membership No: 248321

Place: Hyderabad
Date: May 07, 2026

For and on behalf of the Board of Directors
Care Diagnostics Private Limited

Dr Mayank Somani
Managing Director
DIN: 00628064

Place: Lucknow
Date: May 07, 2026

Sriram Srinivasan Iyer
Director
DIN: 10334712

Place: Hyderabad
Date: May 07, 2026

Care Diagnostics Pvt. Ltd. Kanpur Road Lucknow-226023 298, Jafer Khera, Bara Birwa

Care Diagnostics Private Limited
Statement of Profit and Loss for the year ended March 31, 2026
All amounts are in ₹ Lakhs except share data and where otherwise stated

		Notes	For the year ended Mar 31, 2026	For the year ended March 31, 2025
I	Revenue from operations	17	1,263	471
II	Other Income	18	202	-
III	**Total Income (I+II)**		**1,465**	**471**
IV	**Expenses**			
	Cost of medical consumables	19	165	38
	Cost of services	20	462	105
	Employee benefits expense	21	290	100
	Depreciation and amortisation expense	22	18	13
	Other expenses	23	227	211
	Total expenses (IV)		**1,162**	**467**
V	**Profit before tax (III-IV)**		**303**	**4**
VI	**Tax expense**			
	(i) Current tax		81	1
	(ii) Deferred tax		1	(1)
	Total tax expenses		82	(0)
VII	**Profit/ (Loss) for the year (V-VI)**		**221**	**4**
VIII	**Other comprehensive Income**			
	(i) Items that will not be reclassified subsequently to statement of profit or loss			
	(a) Remeasurements of the net defined benefit liabilities		(1)	(1)
	(ii) income tax relating to items that will not be reclassified to statement of profit or loss		-	-
	Total other comprehensive (loss)/ income for the year		**(1)**	**(1)**
IX	**Total comprehensive Income for the year (VII+VIII)**		**220**	**3**
	Earnings per equity share of ₹ 10 each:			
	Basic & Diluted (in ₹)	24	839.41	33.31
	Corporate information and material accounting policies	1 & 2		

See accompanying notes forming part of the financial statements

In terms of our report attached
For Bansi S. Mehta & Co.
Chartered Accountants
FRN : 100991W

BANSI S. MEHTA & CO. Hyderabad CHARTERED ACCOUNTANTS

Vinay Lade
Partner
Membership No: 248321

Place: Hyderabad
Date: May 07, 2026

For and on behalf of the Board of Directors
Care Diagnostics Private Limited

Dr Mayank Somani
Managing Director
DIN: 00628064

Place: Lucknow
Date: May 07, 2026

Sriram Srinivasan Iyer
Director
DIN: 10334712

Place: Hyderabad
Date: May 07, 2026

Care Diagnostics Pvt. Ltd. Kanpur Road Lucknow-226023 298, Jafer Khera, Bara Birwa

Care Diagnostics Private Limited

Statement of cash flows for the year ended March 31, 2026

All amounts are in ₹ Lakhs except share data and where otherwise stated

	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flows from operating activities		
Profit before tax	303	4
Adjustments for:		
Depreciation and amortisation expense	18	13
Interest income	(202)	-
Provision for Retirement Benefit	8	4
	127	21
Movements in working capital		
Adjustments for (increase)/decrease in operating assets:		
- Trade receivables	(23)	(136)
- Inventories	-	-
- Other assets	(157)	103
Adjustments for increase/(decrease) in operating liabilities:	-	
- Trade payables	(103)	50
- Other liabilities	13	99
	(270)	116
Cash (used)/generated from operating activities	(143)	137
Income taxes (paid)/ refund	(80)	(4)
Net cash generated by operating activities (A)	**(223)**	**133**
B. Cash flows from investing activities		
Purchase of property, plant and equipment (Including capital work-in-progress	(68)	(1)
Deposits (placed) with banks (net)	-	(2,600)
Payment made in connection with Business Acquisition	-	(98)
Interest Received	202	-
Net cash generated / (used) in investing activities (B)	**134**	**(2,699)**
C. Cash flows from financing activities		
Proceeds from Issue of Shares	-	2,748
Net cash generated from financing activities (C)	**-**	**2,748**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(89)**	**182**
Cash and cash equivalents at the beginning of the year	216	34
Cash and cash equivalents at the end of the year (Refer Note 9)	**127**	**216**

See accompanying notes forming part of the financial statements

In terms of our report attached

For Bansi S. Mehta & Co.
Chartered Accountants
FRN : 100991W

Vinay Lade
Partner
Membership No: 248321

Place: Hyderabad
Date: May 07, 2026

BANSI S. MEHTA & CO. Hyderabad CHARTERED ACCOUNTANTS

For and on behalf of the Board of Directors
Care Diagnostics Private Limited

Dr Mayank Somani
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Care Diagnostics Pvt. Ltd. Kanpur Road Lucknow-226023 298, Jafer Khera, Bara Birwa

Care Diagnostics Private Limited
Notes forming part of financial statements for the year ended March 31, 2026
All amounts are in ₹ Lakhs except share data and where otherwise stated

Statement of changes in equity

a. Equity share capital

	No of shares	Amount
Balance as at April 1, 2024	10,400	1
- Issued during the year	15,503	2
Balance as at March 31, 2025	**25,903**	**3**
- Issued during the year	564	-
Balance as at March 31, 2026	**26,467**	**3**

b. Other equity

	Reserve and surplus				Total
	Securities premium reserve	Capital Reserve	Deemed contribution from parent	Retained earnings	
Balance as at April 1, 2024	-	-	-	72	72
Profit for the year	-	-	-	4	4
Other comprehensive income for the year, net of taxes	-	-	-	(1)	(1)
Premium on shares issued during the year	2,747	-	-	-	2,747
Capital Reserve on business combination		48	-	-	48
Balance as at March 31, 2025	**2,747**	**48**	**-**	**75**	**2,870**
Profit for the year	-	-	-	221	221
Other comprehensive loss for the year, net of taxes	-	-	-	(1)	(1)
Premium on shares issued during the year	100	-	-	-	100
Deemed contribution from issue of shares	-	-	(100)	-	(100)
Capital Reserve on business combination	-	18	-	-	18
Balance as at March 31, 2026	**2,847**	**66**	**(100)**	**295**	**3,108**

See accompanying notes forming part of the consolidated financial statements

In terms of our report attached

For Bansi S. Mehta & Co.
Chartered Accountants
FRN : 100991W

Vinay Lade
Partner
Membership No: 248321

Place: Hyderabad
Date: May 07, 2026

For and on behalf of the Board of Directors
Care Diagnostics Private Limited

Dr Mayank Somani
Managing Director
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Place: Lucknow
Date: May 07, 2026

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Director
DIN: 10334712

Place: Hyderabad
Date: May 07, 2026

1. Corporate information

Care Diagnostics Private Limited ("the Company") is a Private limited company duly incorporated under the provisions of the Companies Act, 2013, having its registered office at 298, Jafar Khera, Bara Birwa, Kanpur Road, Lucknow, Uttar Pradesh – 226023, India.

With effect from February 1, 2025, the Company became a subsidiary of Apollo Health & Lifestyle Limited (AHLL), pursuant to AHLL acquiring 70% of the equity share capital of the Company, in accordance with applicable laws and regulatory requirements. The Company is engaged in the business of providing radiology and pathology services.

2. Material accounting policies

A. Statement of compliance

The financial statements which comprise the Balance sheet, the Statement of Profit and Loss, Statement of cashflow and the Statement of changes in Equity ("Financial Statements") have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2022 and relevant amendment rules issued thereafter and presentation requirements of Division II of Schedule III of the Companies Act, 2013. The Company has consistently applied accounting policies to all years presented unless otherwise stated.

B. Basis of preparation and presentation

The financial statements have been prepared on accrual basis and 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.

The financial statements are presented in Indian Rupees (₹) and all values are rounded to the nearest lakhs, except otherwise stated.

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 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 asset or liability.

C. Use of estimates and judgements

The preparation of the financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions about the carrying amount of assets and liabilities, disclosures relating to contingent liabilities as at the date of financial statements and the reported amounts of income and expenses for the periods presented uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amounts of assets and liabilities in future periods. . Actual results could differ from these estimates.

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The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised 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.

The following are the critical judgements and estimates that have been made in the process of applying the Company's accounting policies that have the most significant effect on the amounts recognised in the financial statements.

a) Useful lives of Property, plant and equipment

Property, plant and equipment represent a significant proportion of the asset base of the Company. The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of Company's assets are determined by management at the time the asset is acquired and is reviewed at the end of each reporting period. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology. This reassessment may result in change in depreciation expense in future periods.

b) Fair value measurement of financial instruments

Some of the Company's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or liability, the Company uses inputs from the observable markets data to the extent available. Where Level 1 inputs are not available, the fair value is measured using valuation techniques, including the Discounted Cash Flow (DCF) model, which involves various judgments and assumptions. Judgements include consideration of inputs such as liquidity risk, credit risk and volatility changes in assumptions about these factors could affect the reported fair values of the financial instrument (Refer note 41 for further discussion)

c) Income taxes

The Company's tax jurisdiction is India. Significant judgements are involved in estimating budgeted profits for the purpose of paying advance tax, determining the provision for income taxes, including amount expected to be paid / recovered for uncertain tax positions.

d) Employee Benefit Plans (Gratuity)

The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate, the management considers the interest rates of government bonds. The mortality rate is based on publicly available mortality tables. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates. Further details about gratuity obligations are given in note 30.

e) Claims, provisions and contingent liabilities

The Company has ongoing litigations with various regulatory authorities and third parties. Where an outflow of funds is believed to be probable and a reliable estimate of the outcome of the dispute can be made based on management's assessment of specific circumstances of each dispute and relevant external advice, management provides for its best estimate of the liability. Such accruals are by nature complex and can take number of years to resolve and can involve estimation uncertainty. Information about such litigations is provided in notes to the financial statements.

f) Other estimates

The preparation of financial statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of financial statements and the reported amount of revenues and expenses for the reporting period. Specifically, the Company estimates the probability of collection of accounts receivable by analysing historical payment patterns, customer concentrations, customer credit-worthiness and current economic trends. If the financial condition of a customer deteriorates, additional allowances may be required.

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g) Impairment of investments

The Company reviews its carrying value of investments annually, or more frequently when there is an indication for impairment. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

h) Share-based payments

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimation requires determination of the most appropriate inputs to the valuation model including the expected life of the share option, volatility and dividend yield and making assumptions about them. The Black Scholes valuation model has been used by the Management for share-based payment transactions. The assumptions and models used for estimating fair value for share-based payment transactions are disclosed in note 34.

i) Recognition and measurement of other provisions:

The recognition and measurement of other provisions is based on the assessment of the probability of an outflow of resources, and on past experience and circumstances known at the closing date. The actual outflow of resources at a future date may therefore, vary from the amount included in other provisions.

j) Lease commitments - the Company as lessee

The Company has entered into leases for centers and office premises. The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a major part of the economic life of the office premises / centers and the fair value of the asset, that it does not retain significant risks and rewards of ownership of the land and the office premises and accounts for the contracts as operating leases.

D. Business combinations

Acquisitions of businesses are accounted for using the acquisition method. The consideration transferred in a business combination is measured at fair value, which is calculated as the sum of the acquisition date fair values of the assets transferred by the Company, liabilities incurred by the Company to the former owners of the acquiree and the equity interests issued by the Company in exchange of control of the acquiree. Acquisition-related costs are generally recognised in profit and loss as incurred.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognised at their fair value, except that deferred tax assets or liabilities, and assets or liabilities related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Taxes and Ind AS 19 Employee Benefits respectively;

On acquisition, the Company assesses the classification of the acquiree's assets and liabilities and reclassifies them where the classification is appropriate for Company purposes.

Goodwill is measured as the excess of the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree, and the fair value of the acquirer's previously held equity interest in the acquiree (if any) over the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed. The same is carried at cost and tested for impairment on an accrual basis in accordance with impairment policy stated above.

E. Goodwill

Goodwill arising on acquisition of business is recognised based on the difference between the purchase consideration and assets acquired during acquisition. The same is carried at cost as established at the date of acquisition less accumulated impairment losses, if any.

For the purposes of impairment testing, goodwill is allocated to each of the Company's cash-generating units or group of CGUs that is expected to benefit from the synergies of the combination.

A cash-generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash-generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro-rated based on the carrying amount of each asset in

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the unit. Any impairment loss for goodwill is recognised directly in the statement of Profit and Loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

On disposal of the relevant cash-generating unit, the attributable amount of goodwill is included in the determination of the profit or loss on disposal.

F. Revenue recognition

1. Revenue is reduced for discounts and loyalty points granted upon sale and are stated net of discounts wherever applicable.
2. The Company assessed its revenue arrangements against specific criteria to determine it is acting as principal or agent.

Rendering of services:

(a) Diagnostics & Pathological Services
Revenue primarily comprises of diagnostics & pathological services. In diagnostic and pathological services, revenue is generally recognized when the service is delivered and the related tests are completed and reported to the customer, regardless of when payment is received.

Use of significant judgements in revenue recognition

- The Company's contracts with customers could include promises to render multiple services to a customer. The Company assesses the services promised in a contract and identifies distinct performance obligations in the contract. Identification of distinct performance obligation involves judgement to determine the deliverables and the ability of the customer to benefit independently from such deliverables.

- Judgement is also applied in the assessment of principal versus agent considerations with respect to contracts with customers and doctors which is determined based on the substance of the arrangement.

- Judgement is also applied to determine the transaction price of the contract. The transaction price shall include a fixed amount of customer consideration and components of variable consideration which constitutes discounts and redemption patterns of loyalty customers. The estimated amount of variable consideration is adjusted in the transaction price only to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognized will not occur and is reassessed at the end of each reporting period.

Use of Practical expedients
Transaction price allocated to the remaining performance obligations

The Company has applied practical expedient with respect to non-disclosure of information with respect of remaining performance obligations considering the fact that the company's performance obligations, i.e. the treatment in case of healthcare segment and the lab investigation segment has an original expected duration of one year or less.

Significant financing component

The Company has applied the practical expedient with respect of non-adjustment of transaction price for the effects of significant financing components, since the company expects at the inception of the contract that the period between the receipt of consideration from the customer and the satisfaction of performance obligations will be one year or less.

Recognition of asset with respect to cost of obtaining a contract and cost to fulfil the contract.

The Company has applied practical expedient of recognizing the incremental costs of obtaining a contract as an expense when incurred since the company expects that the amortisation period of the asset that the entity otherwise would have recognised is one year or less.

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G. Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgment. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Company as a lessee

The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset. The Company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate. The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

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 on a straight-line basis over the term of the lease.

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 lease term and useful life of the underlying asset. 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 in the country of domicile of these leases. 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 lease payments have been classified as financing cash flows. Further, refer note 30, for effect of transition to Ind AS 116, classification of leases and other disclosures relating to leases.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

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H. Borrowings and Borrowing costs

Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption value is recognised in the income statement over the period of the borrowings using the effective interest rate method. Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are recognised in the statement of Profit and Loss in the period in which they are incurred.

I. Employee benefits

Defined contribution plan

Employee benefits in the form of provident fund, employees' state insurance fund and labour welfare fund are considered as defined contribution plan. Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

Defined benefit plan

In accordance with the Payment of Gratuity Act, 1972 as amended, the Company provides for gratuity, a defined benefit retirement plan ('the Gratuity plan') covering eligible employees. The Gratuity plan provides a lump-sum payment to vested employees at retirement, death, incapacitations or termination of employment, of an amount based on the respective employee's salaries and tenure of employment with the Company. Liabilities with regard to the Gratuity Plan are determined by actuarial valuation at each Balance Sheet date using the projected unit credit method.

Defined benefit costs are categorised as follows:
- service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);
- net interest expense or income; and
- remeasurement

The Company presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefits expense'. Curtailment gains and losses are accounted for as past service costs.

Remeasurement, comprising actuarial gains and losses, is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and not reclassified to profit or loss.

Short-term and other long-term employee benefits

The employees of the Company are entitled to compensated absences. The employees can carry forward a portion of the unutilised accumulating compensated absences and utilise it in future periods or receive cash at retirement or termination of employment. The Company records an obligation for compensated absences in the period in which the employee renders the services that increases this entitlement. The Company measures the expected cost of compensated absences as the additional amount that the Company expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period. The Company fully contributes all ascertained liabilities to the fund maintained with the Insurer. The Company recognises accumulated compensated absences based on actuarial valuation. Non-accumulating compensated absences are recognised in the period in which the absences occur.

Liabilities recognized in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

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J. Share-based payment transactions of the Company

Equity-settled share-based payments to employees and others providing similar services are measured at the fair value of the equity instruments at the grant date. Details regarding the determination of the fair value of equity-settled share-based transactions are set out in notes to account.

The fair value determined at the grant date of the equity-settled share-based payments is expensed on a straight-line basis over the vesting period, based on the Company's estimate of equity instruments that will eventually vest, with a corresponding increase in equity. At the end of each reporting period, the Company revises its estimate of the number of equity instruments expected to vest. The impact of the revision of the original estimates, if any, is recognised in profit or loss such that the cumulative expense reflects the revised estimate, with a corresponding adjustment to the equity-settled employee benefits reserve.

Equity-settled share-based payment transactions with parties other than employees are measured at the fair value of the goods or services received, except where that fair value cannot be estimated reliably, in which case they are measured at the fair value of the equity instruments granted, measured at the date the entity obtains the goods or the counterparty renders the service.

For cash-settled share-based payments, a liability is recognised for the goods or services acquired, measured initially at the fair value of the liability. At the end of each reporting period until the liability is settled, and at the date of settlement, the fair value of the liability is remeasured, with any changes in fair value recognised in profit or loss for the year.

K. Income taxes

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

Current tax
Current tax is determined as the amount of tax payable in respect of the taxable income for the year as determined in accordance with the applicable tax rates and provisions of the Income Tax Act, 1961. 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 under the Income Tax Act, 1961. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis or to realize the asset and liability simultaneously.

Deferred tax
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 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.

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 such deferred tax assets to be recovered.

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

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.

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L. Property, plant and equipment

Property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any. Cost comprises the purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure in making the asset ready for its intended use and cost of borrowing till the date of capitalisation in the case of assets involving material investment and substantial lead time.

An item of Property, plant and equipment is de-recognised upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain/loss arising on the disposal or retirement of an item of Property, plant and equipment is determined as the difference between the sale proceeds and the carrying amount of the asset and is recognised in the Statement of Profit or Loss.
Expenses in the nature of general repairs and maintenance are charged to statement of profit or loss financial period in which they are incurred.

Depreciation

Depreciation on Property, plant and equipment is recognised on straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013
Estimated useful life is as follows:

Asset	Useful lives in years
Plant and equipment	5- 15 years
Medical equipment	13 years
Furniture and fixtures	10 years
Vehicles	8 years
Electrical installations	10 years
Office equipment	5 years
Computers	3 years

The estimated useful lives, residual values are periodically reviewed at the end of each reporting period, with the effect of any changes in estimates accounted for on a prospective basis.

Leasehold improvements are amortised over the lower of estimated useful life and lease term.

Capital work in progress are items of Property, plant and equipment which are not yet ready for their intended use and are carried at cost, comprising direct cost and related incidental expenses.

M. Intangible assets

Intangible assets are carried at cost, net of accumulated amortisation and impairment losses, if any. Cost of an intangible asset comprises of purchase price and attributable expenditure on making the asset ready for its intended use. Intangible assets are amortised on the straight line method over their estimated useful life.

Amortisation

Amortisation on Intangible assets is recognised on straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013

Estimated useful life is as follows:

Asset	**Useful lives in years**
Computer software	3 years
Trademarks	over the period of agreement

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.

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Intangible assets acquired in a business combination
Intangible assets acquired in a business combination and recognised separately from goodwill are initially recognised at their fair value at the acquisition date (which is regarded as their cost).
Subsequent to initial recognition, intangible assets acquired in a business combination are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

Derecognition of intangible assets
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.

N. 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).

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.

O. Inventories

The inventories comprise of medical consumables and others which are utilised in providing healthcare services dealt with by the Company and are valued at lower of cost or net realisable value. Cost of these inventories comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location after adjusting for applicable taxes wherever applicable, applying the First - In First - Out method.

P. 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 such obligation and a reliable estimate can be made of the amount of such 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 (where 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 recovered and the amount of the receivable can be measured reliably.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources embodying economic benefits or the amount of such obligation cannot be measured reliably. When there is a possible obligation or a present obligation in respect of

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which likelihood of outflow of resources embodying economic benefits is remote, no provision or disclosure is made.

Q. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial asset or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial asset or financial liabilities at fair value through profit or loss are recognised immediately in the Statement of the Profit and Loss.

Purchase or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trade) are recognised on trade date. While, loans and borrowings and payables are recognised net of directly attributable transaction costs.

For the purpose of subsequent measurement, financial instruments of the Company are classified in the following categories:

Non-derivative financial assets comprising amortised cost, investments in subsidiaries, equity instruments at fair value through other comprehensive income (FVTOCI) or fair value through profit or loss (FVTPL) and non-derivative financial liabilities at amortised cost. Management determines the classification of its financial instruments at initial recognition.

The classification of financial instruments depends on the objective of the Company's business model for which it is held and on the substance of the contractual terms / arrangements.

<u>Non - derivative financial assets</u>

- Financial assets at amortised cost
  A financial asset shall be measured at amortised cost if both of the following conditions are met:
  - the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
  - the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

  They are presented as current assets, except for those maturing later than 12 months after the reporting date which are presented as non-current assets. Financial assets are measured initially at fair value plus transaction costs and subsequently carried at amortized cost using the effective interest method, less any impairment loss.

  Financial assets at amortised cost are represented by trade receivables, security deposits, cash and cash equivalents and eligible current and non-current assets.

  Cash comprises cash on hand, cash at bank, cheques 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), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

- Investments in subsidiaries
  On initial recognition, these instruments are recognised at fair value plus any directly attributable transaction costs. Subsequently they are measured at cost.

- Investments in Equity instruments at FVTOCI

  On initial recognition, the Company can make an irrevocable election (on an instrument-by- instrument basis) to present the subsequent changes in fair value in other comprehensive income (OCI) pertaining to investments

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in equity instruments. This election is not permitted if the equity investment is held for trading. These elected investments are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the "equity instruments through other comprehensive income". The cumulative gain or loss is not reclassified to profit or loss on disposal of the investments.

A financial asset is held for trading if:

- It has been acquired principally for the purpose of selling it in the near term; or
- On initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- It is a derivative that is not designated and effective as a hedge instrument or a financial guarantee.

Dividends on these investments in equity instruments are recognised in the Statement of Profit and Loss when the Company's right to receive the dividends is established and the amount of dividend can be measured reliably.

- Financial assets at fair value through profit or loss (FVTPL)

  FVTPL is a residual category for financial assets. A financial asset which does not meet the criteria for categorization as at amortised cost or as FVTOCI, is classified as FVTPL.

  In addition, the Company may elect to designate the financial asset, which otherwise meets amortised cost or FVTOCI criteria, as FVTPL if doing so eliminates or significantly reduces a measurement or recognition inconsistency.

  Financial assets included within the FVTPL category are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognised in the Statement of Profit and Loss. The net gain or loss recognised in the Statement of Profit and Loss incorporates any dividend or interest earned on the financial asset and is included in the 'Other income' line item.

<u>De-recognition of financial assets</u>

The Company de-recognises financial assets when the contractual right to the cash flows from the asset expires or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. On de-recognition of a financial asset (except as mentioned above for financial assets measured at FVTOCI), the difference between the carrying amount and the consideration received and receivable is recognised in the Statement of Profit and Loss.

<u>Impairment of financial assets</u>

The Company applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost, lease receivables, trade receivables, other contractual rights to receive cash or other financial asset, and financial guarantees not designated as at FVTPL.

Expected credit losses are the weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Company estimates cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument.

<u>Non-derivative financial liabilities</u>

- Financial liabilities at fair value through profit or loss (FVTPL)

  Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability and is included in the 'Other income' line item.

- Financial liability subsequently measured at amortised cost

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Financial liabilities at amortised cost represented by borrowings, trade and other payables are initially recognized at fair value, and subsequently measured at amortised cost using the effective interest method.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

De-recognition of financial liability

The Company de-recognises financial liabilities, when and only when, the Company's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liabilities de-recognised and the consideration paid and payable is recognised in the Statement of Profit and Loss.

R. Cash flow statements

Cash flows are reported using the indirect method, whereby profit/ (loss) before tax 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 the available information.

S. Earnings per share

Basic earnings per share is computed by dividing the profit/ (loss) attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is determined by adjusting the profit / (loss) attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects 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.

T. New standards and interpretations not yet adopted

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2025, MCA has not notified any new standards or amendments to the existing standards applicable to the company.

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Notes forming part of financial statements for the year ended March 31, 2026
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Note 3: Property, plant and equipment

Description of Assets	Office Equipment	Computer & Accessories	Furniture and Fixtures	Plant and Equipments	Medical Equipment	Vehicle	Total
I. Gross carrying value							
Balance as at April 1, 2024	4	27	12	6	185	7	241
Additions on acquisition of business	2	1	2	2	9	-	16
Disposals	-	-	-	-	-	-	-
Balance as at March 31, 2025	6	28	14	8	194	7	257
Additions	3	-	58	1	-	-	62
Disposals	-	-	-	-	-	-	-
Balance as at March 31, 2026	9	28	72	9	194	7	319
II. Accumulated depreciation and impairment							
Balance as at April 1, 2024	4	24	11	5	138	6	188
Depreciation expense	-	1	-	-	11	-	12
Eliminated on disposal of assets	-	-	-	-		-	-
Balance as at March 31, 2025	4	25	11	5	149	6	200
Depreciation expense	-	-	8	-	9	-	17
Eliminated on disposal of assets	-	-	-	-	-	-	-
Balance as at March 31, 2026	4	25	19	5	158	6	217
III. Net carrying value							
Balance as at March 31, 2025	2	3	3	3	45	1	57
Balance as at March 31, 2026	5	3	53	4	36	1	102

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Note 4: Other intangible Assets

	As at March 31, 2026	As at March 31, 2025
Software	5	2
	5	**2**

	Software	Total
I. Gross carrying value		
Balance as at April 1, 2024	5	5
Additions	-	-
Disposals	-	-
Balance as at March 31, 2025	5	5
Additions	4	4
Disposals	-	-
Balance as at March 31, 2026	**9**	**9**
II. Accumulated depreciation and impairment		
Balance as at April 1, 2024	3	3
Amortisation expense for the year	-	-
Eliminated on disposal of assets	-	-
Balance as at March 31, 2025	3	3
Amortisation expense for the year	1	1
Eliminated on disposal of assets	-	-
Balance as at March 31, 2026	**4**	**4**
III. Net carrying value		
Balance as at March 31, 2025	2	2
Balance as at March 31, 2026	5	5

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Note 5 Deferred tax balances

	As at March 31, 2026	As at March 31, 2025
Deferred tax assets	11	13
Deferred tax liabilities	-	-
Total	**11**	**13**

Note 6 Income tax assets (net)

	As at March 31, 2026		As at March 31, 2025	
	Non Current	Current	Non Current	Current
Advance tax/ TDS receivable	-	46	-	67
Total	**-**	**46**	**-**	**67**

Note 7 Other assets

	As at March 31, 2026		As at March 31, 2025	
	Non Current	Current	Non Current	Current
Prepaid expenses	-	3	-	5
Advances to suppliers				
- Considered good	-	-	-	1
Other deposits (telephone, electricity deposits, for other utility, etc.)	3	-	3	-
Total	**3**	**3**	**3**	**6**

Note 8 Trade receivables

	As at March 31, 2026	As at March 31, 2025
- Secured, considered good	-	-
- Unsecured, considered good	160	137
- Doubtful	-	-
	160	137
Allowance for doubtful debts (expected credit loss allowance)	-	-
Total	**160**	**137**

(i) No trade or other receivables are due from directors or other officers of the Company either severally or jointly with any other person.

(ii) The credit period on sale of service generally ranges between 30-60 days

(iii) Trade receivables are unsecured and are delivered from revenue earned from providing healthcare services. No interest is charged on the outstanding balance, regardless of the age of the balance.

(iv) Trade receivables include amounts receivable from related parties (refer note 27)

(v)Trade receivables ageing schedule as on March 31, 2026

Particulars	Outstanding for the following periods from the date of transaction					Total
	Less than 6 months	6 months to 1 year	1 - 2 years	2 -3 years	More than 3 years	
Undisputed Trade receivables – considered good	160	-	-	-	-	160
Undisputed Trade receivables – credit impaired	-	-	-	-	-	-
Disputed Trade receivables – considered good	-	-	-	-	-	-
Disputed Trade receivables – credit impaired	-	-	-	-		-
Total	**160**	**-**	**-**	**-**	**-**	**160**
Less: allowance for credit loss	-	-	-	-	-	-
Net Trade receivables	**160**	**-**	**-**	**-**	**-**	**160**

Trade receivables ageing schedule as on March 31, 2025

Particulars	Outstanding for the following periods from the date of transaction					Total
	Less than 6 months	6 months to 1 year	1 - 2 years	2 -3 years	More than 3 years	
Undisputed Trade receivables – considered good	137	-	-	-	-	137
Undisputed Trade receivables – credit impaired	-	-	-	-	-	-
Disputed Trade receivables – considered good	-	-	-	-	-	-
Disputed Trade receivables – credit impaired	-	-	-	-	-	-
Total	**137**	**-**	**-**	**-**	**-**	**137**
Less: allowance for credit loss	-	-	-	-	-	-
Net Trade receivables	**137**	**-**	**-**	**-**	**-**	**137**

Note 9 Cash and cash equivalents

	As at March 31, 2026	As at March 31, 2025
(a) Balances with banks		
- in current accounts	112	200
(b) Cash on hand	15	16
Total	**127**	**216**

Note 10 Bank balances other than Cash and cash equivalents

	As at March 31, 2026	As at March 31, 2025
(a) in deposit accounts		
- Original maturity more than 3 months and residual maturity less than 12 months	2,779	2,600
Total	**2,779**	**2,600**

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Note 11 Equity Share Capital

	As at March 31, 2026	As at March 31, 2025
Authorised Share capital :		
2,00,000 Equity Shares (as at March 31,2026: 2,00,000) of ₹ 10 each	20	20
Issued and subscribed capital comprises :		
26,467 fully paid (as at March 31, 2025: 25,903) of ₹ 10 each	3	3
	3	**3**

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the year:

	Number of shares	Share capital (Amount)
Balance as at April 1, 2024	10,400	1
Issued during the year	15,503	2
Balance at March 31, 2025	**25,903**	**3**
Issued during the year	564	-
Balance as at March 31, 2026	**26,467**	**3**

(ii) Rights, preferences and restrictions attached to the equity shares:
The Company has only one class of shares referred to as equity shares having a face value of ₹ 10/- each. Each holder of equity share is eligible for one vote per share held. In the event of liquidation, the holders of equity shares will be entitled to receive the remaining assets of the Company in proportion to the number of equity shares held by the shareholders. The dividend, if any, proposed by the Board of Directors is subject to the approval of shareholders in the ensuing General Meeting.

Note: During the year ended March 31, 2026, the Company has allotted 564 equity shares of Rs. 17,717 each (including premium of Rs. 17,707 each) to its Holding Company for ₹ Nil consideration.

(iii) Details of shares held by the holding company:

	As at March 31, 2026		As at March 31, 2025	
	Number of shares held	Amount	Number of shares held	Amount
Apollo Health & Lifestyle Limited	18785	2	18221	2

(iv) Details of shares held by each shareholder holding more than 5% of the equity shares:

	As at March 31, 2026		As at March 31, 2025	
	Number of shares held	% holding of equity shares	Number of shares held	% holding of equity shares
Apollo Health & Lifestyle Limited	18,785	70.98%	18221	70.34%
Dr. Mayank Somani	4,660	17.61%	4,660	17.99%
Ms. Sunita Gattani	3,022	11.42%	3,022	11.67%

(v) Details of shares held by promoters

	As at March 31, 2026			As at March 31, 2025		
Particulars	No. of shares	% of total shares	% Change during the year	No. of shares	% of total shares	% Change during the year
Apollo Health & Lifestyle Limited	18785	70.98%	3.10%	18221	70.34%	100.00%
Dr. Mayank Somani	4660	17.61%	0.00%	4660	17.99%	-23.28%
Ms. Sunita Gattani	3022	11.42%	0.00%	3022	11.67%	-30.14%

Note 12 Other equity

	As at March 31, 2026	As at March 31, 2025
(i) Securities premium	2,847	2,747
(ii) Retained earnings	295	75
(iii) Capital reserve	66	48
(iv) Deemed capital contribution from holding company	(100)	-
	3,108	**2,870**

(i) Securities premium	As at March 31, 2026	As at March 31, 2025
Balance at beginning of year	2,747	-
Issue of shares during the year	100	2,747
Balance at end of the year	**2,847**	**2,747**

This represents the premium on issue of shares and can be utilised in accordance with the provisions of the Companies Act, 2013.

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(ii) Retained earnings	As at March 31, 2026	As at March 31, 2025
Balance at beginning of year	75	72
Profit/(loss) for the year	221	4
Other comprehensive income arising out of remeasurement of defined benefit obligation (net of taxes)	(1)	(1)
Balance at end of the year	295	75

Retained earnings represents the cumulative undistributed profits of the Company and can be utilised in accordance with the provisions of the Companies Act, 2013.

(iii) Capital reserve	As at March 31, 2026	As at March 31, 2025
Balance at beginning of year	48	-
Additions during the year	18	48
Balance at end of the year	**66**	**48**

(iv) Deemed capital contribution from the Holding Company	As at March 31, 2026	As at March 31, 2025
Balance at beginning of year	-	-
Contribution during the year*	(100)	-
Balance at end of the year	(100)	-

* Arising out of the shares issued to the Holding Company for ₹ Nil consideration.

Note 13 Other financial liabilities

	As at Mar 31, 2026		As at March 31, 2025	
	Non Current	Current	Non Current	Current
Other liabilities				
- Security deposit	-	2	-	-
Total	-	2	-	-

Note 14 Provisions

	As at Mar 31, 2026		As at March 31, 2025	
	Non Current	Current	Non Current	Current
Employee benefits				
- Gratuity	28	4	42	-
Total	28	4	42	-

Note 15 Trade Payables

	As at March 31, 2026	As at March 31, 2025
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	7	2
Total outstanding dues of creditors other than micro enterprises and small enterprises	60	171
Total	**67**	**173**

Trade payables ageing schedule as on Mar 31, 2026

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1 - 2 years	2 -3 years	More than 3 years	Total
MSME	7	-	-	-	7
Others	60	-	-	-	60
Disputed dues – MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
Total	**67**	-	-	-	**67**

Trade payables ageing schedule as on March 31, 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1 - 2 years	2 -3 years	More than 3 years	Total
MSME	2	-	-	-	2
Others	171	-	-	-	171
Disputed dues – MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
Total	**173**	-	-	-	**173**

Note 16 Other current liabilities

	As at March 31, 2026	As at March 31, 2025
Statutory remittances (TDS, GST, etc.)	26	13
Total	26	13

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Note 17	Revenue from operations	For the year ended Mar 31, 2026	For the year ended March 31, 2025
	(a) Sale of services	1,263	471
	Total	**1,263**	**471**

Note: Refer note 27 for transactions with Related Parties.

Note 18	Other income	For the year ended Mar 31, 2026	For the year ended March 31, 2025
	a) Interest income earned on financial assets that are not designated as at fair value through profit or loss:		
	- Interest on bank deposits	202	-
		202	**-**

Note 19	Cost of medical consumables	For the year ended Mar 31, 2026	For the year ended March 31, 2025
	Medical consumables	162	38
	Printing and stationery	3	-
	Total	**165**	**38**

Note 20	Cost of services	For the year ended Mar 31, 2026	For the year ended March 31, 2025
	Professional fee to doctors	194	93
	Franchisee service charges	163	-
	Laboratory tests and ambulance charges	72	8
	Others	33	4
	Total	**462**	**105**

Note 21	Employee benefits expense	For the year ended Mar 31, 2026	For the year ended March 31, 2025
	Salaries and wages	261	93
	Contribution to provident and other funds	13	1
	Gratuity expenses	8	4
	Staff welfare expenses	8	2
	Total	**290**	**100**

Note 22	Depreciation and amortisation expense	For the year ended Mar 31, 2026	For the year ended March 31, 2025
	Depreciation of property, plant and equipment	17	12
	Amortisation of intangible assets	1	1
	Total	**18**	**13**

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Note 23	Other expenses	For the year ended Mar 31, 2026	For the year ended March 31, 2025
	Power and fuel	24	12
	House keeping expenses	7	2
	Rent	73	26
	Repairs and maintenance		
	- Machinery	38	32
	- Others	14	4
	Communication expenses	4	1
	Office maintenance expenses	6	1
	Insurance	1	-
	Rates and taxes	-	1
	Printing and stationery	13	7
	Travelling and conveyance	15	1
	Legal and professional charges	18	82
	Payment to auditors(refer below note)	2	2
	Miscellaneous expenses	12	40
	Total	227	211

Note	**Payment to auditors**		
	- Statutory Audit Fee (Including limited review fee)	2	2
		2	**2**

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Note 24	**Earnings per share**		**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
	(i) Profit/(Loss) after tax	A	221	4
	Basic			
	(ii) Weighted average number of equity shares of ₹ 10/- each outstanding during the year	B	26,328	12,984
	Dilution			
	(iii) Effect of potential equity shares on employees stock option outstanding		-	-
	(iv) Weighted average number of equity shares of ₹ 10/- each outstanding during the year	C	26,328	12,984
	Earnings per equity share of Rs.10 each			
	(v) Basic (in ₹) - [A/B]		839.41	33.31
	(vi) Diluted (in ₹) -[A/C]*		839.41	33.31

* The Company does not have potentially convertible equity shares. Accordingly, the basic earnings per share is equal to the diluted earnings per share.

Note 25 Disclosure required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act)

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
(i) Principal amount due to suppliers under MSMED Act, as at the end of the year	7	2
(ii) Interest accrued and due to suppliers under MSMED Act on the above amount as at the end of the year	-	-
(iii) Payment made to suppliers (other than interest) beyond the appointed day, during the year	-	-
(iv) Interest paid to suppliers under MSMED Act (other than Section 16)	-	-
(v) Interest paid to suppliers under MSMED Act (Section 16)	-	-
(vi) Interest due and payable to suppliers under MSMED Act, for payments already made	-	-
(vii) Interest accrued and remaining unpaid at the end of the year to suppliers under MSMED Act (ii) + (iv)	-	-

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

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Note 26: Employee benefits

a. Defined contribution plans

The Company makes Provident Fund and Employees' State Insurance Scheme contributions which are defined contribution plans, for qualifying employees. The Company recognised ₹ 13 lakhs (₹ 1 lakh during the year ended March 31, 2025) for provident fund contributions and ₹ 1 lakh (₹ 1 lakh during the year ended March 31, 2025) towards Employees' State Insurance Scheme contributions in the Statement of Profit and Loss during the year.

The Company provides to the eligible employees defined benefit plans in the form of gratuity. The gratuity plan provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days' salary payable for each completed year of service. Vesting occurs upon completion of five continuous years of service. The measurement date used for determining retirement benefits for gratuity is March 31. The gratuity plan is an unfunded defined benefit plan, and the Company meets its gratuity obligation as and when they fall due.

(i) Balance Sheet

The assets, liabilities and surplus / (deficit) position of the defined benefit plans at the Balance Sheet date were:

	As at March 31, 2026	As at March 31, 2025
Present value of obligation	32	42

(ii) Movements in Present Value of Obligation and Fair Value of Plan Assets

	Plan Obligation	Total
As at April 1, 2024	**19**	**19**
Current service cost	3	3
Interest cost	-	-
Actuarial (gain)/loss arising from changes in demographic assumptions	-	-
Actuarial (gain)/loss arising from changes in financial assumptions	1	1
Actuarial (gain)/loss arising from experience adjustments	-	-
Benefit paid	-	-
Gratuity Liability transfer as a part of acquisition	19	19
As at March 31, 2025	**42**	**42**
Current service cost	6	6
Interest cost	2	2
Actuarial (gain)/loss arising from changes in demographic assumptions	-	-
Actuarial (gain)/loss arising from changes in financial assumptions	(1)	(1)
Actuarial (gain)/loss arising from experience adjustments	2	2
Benefit paid	(1)	(1)
Gratuity Liability transfer as a part of Acquisition	(18)	(18)
As at March 31, 2026	**32**	**32**

(iii) Statement of Profit and Loss

The charge to the Statement of Profit and Loss comprises:

	Year ended March 31, 2026	Year ended March 31, 2025
Employee Benefit Expenses		
Current service cost	6	3
Interest cost	2	-
Net impact on profit before tax	**8**	**3**
Remeasurement of the net defined benefit plans:		
Actuarial (gain)/loss arising from changes in demographic assumptions	-	-
Actuarial (gain)/loss arising from changes in financial assumptions	(1)	-
Actuarial (gain)/loss arising from experience adjustments	2	1
Net impact on other comprehensive income before tax	**1**	**1**

All amounts are in ₹ Lakhs except share data and where otherwise stated

(iv) Assumptions

With the objective of presenting the plan assets and plan obligations of the defined benefits plans at their fair value on the Balance Sheet, assumptions under Ind AS 19 are set by reference to market conditions at the valuation date.

	As at March 31, 2026	As at March 31, 2025
Discount rate	7.00%	6.50%
Attrition rate	10.00%	10.00%
Salary escalation rate	10%	10%
Mortality rate	Indian Assured Lives Mortality (2012-14) Ultimate table	Indian Assured Lives Mortality (2012-14) Ultimate table

The estimates of future salary increases, considered in actuarial valuation, takes into account inflation, seniority, promotion and other relevant factors such as supply and demand factors in the employment market.

(v) Sensitivity analysis

The sensitivity of the overall plan obligations to changes in the weighted key assumptions are:

	As at March 31, 2026		As at March 31, 2025	
	Increase	Decrease	Increase	Decrease
Discount rate (50 bps movement)	31	33	25	23
Salary escalation rate (50 bps movement)	33	31	23	24

The sensitivity analysis above have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the year and may not be representative of the actual change. It is based on a change in the key assumption while holding all other assumptions constant. When calculating the sensitivity to the assumption, the same method used to calculate the liability recognised in the Balance Sheet has been applied. The methods and types of assumptions used in preparing the sensitivity analysis did not change compared with the previous year.

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Note 27: Related party transactions

a) Names of related parties and their relationship:

Name of the party	Nature of relationship
Apollo Health & Lifestyle Limited	Ultimate Holding Company
Apollo HealthCo Limited	Company in which KMP/Directors or their relatives are interested
Apollomedics International Lifesciences Limited	Company in which KMP/Directors or their relatives are interested
Dr. Mayank Somani	Director
Ms. Sunita Gattani	Director
Dr Kavita Somani	Wife of Director (Dr Mayank Somani)

b) Transactions with the above related parties during Quarter 1:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Sale of Services		
Apollomedics International Lifesciences Limited	114	20
Apollo Healthco Limited	72	-
Purchase of medical consumables		
Apollo Health and Lifestyle Limited	135	-
Lab investigation charges		
Apollo Health and Lifestyle Limited	36	-
Apollo Medics International Lifesciences Limited	24	-
Online platform and commission changes		
Apollo Healthco Limited	33	-
Acquisition of business		
Dr. Kavita Somani	-	146
Cross charge from HO		
Apollo Health and Lifestyle Limited	104	-
Managerial Remuneration		
Dr. Mayank Somani	60	-

c) Balances receivable from/payable to related parties are as follows:

	As at March 31, 2026	As at March 31, 2025
Trade receivable		
Apollomedics International Lifesciences Limited	64	18
Apollo Health and Lifestyle Limited	316	114
Apollo Healthco Limited	38	-
Trade payable		
Apollo Health and Lifestyle Limited	319	67
Apollomedics International Lifesciences Limited	10	-
Salaries Payable		
Dr. Mayank Somani	40	-

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All amounts are in ₹ Lakhs except share data and where otherwise stated

Note 28: Financial instruments

(i) Capital management

Equity share capital and other equity are considered for the purpose of Company's capital management.

(ii) Financial risk management

The Company's business activities are exposed to a variety of financials risks, namely credit risk and liquidity risk. The Company's senior management has the overall responsibility for establishing and governing the Company's risk management framework. The Company's risk management policies are established to identify and analyse the risks faced by the Company, periodically review the changes in market conditions and reflect the changes in the policy accordingly. The key risks and mitigating actions are overseen by the Board of Directors of the Company.

A Credit risk management

Credit risk refers to the risk that a counter party will default on its contractual obligations resulting in financial loss to the Company. The Company takes due care while extending any credit as per the approval matrix approved by Board of Directors.

Trade receivables

Concentration of credit risk with respect to trade receivables are limited, due to Company's customer base being large and diverse. All trade receivables are reviewed and assessed for default on a monthly basis.

Historical experience of collecting receivables is that credit risk is low. Hence, trade receivables are considered to be a single class of financial assets. The Company does not have significant credit risk exposure to any single counter party.

Other financial assets

The Company maintain exposure in cash and cash equivalent, term deposits with banks. The Company's maximum exposure of credit risk as at March 31, 2026 and March 31, 2025 is the carrying value of each class of financial assets.

B Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due. Also, the Company has unutilised credit limits with banks. The Company maintained a cautious liquidity strategy, with a positive cash balance throughout the year ended March 31, 2026 and March 31, 2025. Cash flow from operating activities provides the funds to service the financial liabilities on a day to day basis.

The Company regularly maintains the rolling forecasts to ensure it has sufficient cash on an on-going basis to meet operational needs. Any short-term surplus cash generated, over and above the amount required for working capital management and other operational requirements, is retained as cash and cash equivalents (to the extent required) and any excess is invested in interest bearing short term deposits with appropriate maturities to optimise the cash returns on investments while ensuring sufficient liquidity to meet its liabilities.

The table below provides details regarding the contractual maturities of significant financial liabilities as of March 31, 2026 and March 31, 2025

		As at March 31, 2026	
Particulars	**Lease Liabilities**	**Trade payables**	**Other financial liabilities**
Less than 1 year	-	67	2
More than 1 year and less than 5 year	-	-	-
More than 5 year	-	-	-

		As at March 31, 2025	
Particulars	**Lease Liabilities**	**Trade payables**	**Other financial liabilities**
Less than 1 year	-	173	-
More than 1 year and less than 5 year	-	-	-
More than 5 year	-	-	-

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Note 29: Category-wise classification of Financial Instruments

The carrying and fair value of financial instruments by categories as at March 31, 2026 and March 31, 2025 is as follows:

Particulars	Fair value Hierarchy	Carrying value		Fair value	
		As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Financial assets					
Measured at Amortised cost					
(i) Cash and cash equivalents	NA	127	216	127	216
(ii) Bank balances other than cash and cash equivalents	NA	2,779	2,600	2,779	2,600
(iii) Trade receivables	NA	160	137	160	137
(iv) Other financial assets	NA	2	-	2	-
Total Financial assets		**3,068**	**2,953**	**3,068**	**2,953**
Financial liabilities					
Measured at Amortised cost					
(i) Trade payables	NA	67	173	67	173
(ii) Other Financial liabilities	NA	2	-	2	-
Total Financial liabilities		**69**	**173**	**69**	**173**

Note 30 Calculation of fair values

The fair values of the financial assets and liabilities are defined as 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. Methods and assumptions used to estimate the fair values are consistent with those used for the year ended March 31, 2025.

Financial assets and liabilities measured at fair value as at balance sheet date.

The fair values of investments in unquoted equity investments has been estimated using a discounted cash flow model under income approach. The valuation requires management to make certain assumptions about model inputs, including forecast cash flows, discount rate and credit risk, the probabilities of the various estimates within range can be reasonably assessed and are used in management estimate of fair value for these unquoted investments.

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Note 31: The following are the analytical ratios for the year ended March 31, 2026 and March 31, 2025

Particulars	Numerator	Denominator	March 31, 2026	March 31, 2025	Variance	Reasons for variance
Current Ratio	Current Assets	Current Liabilities	31.50	16.27	94%	Increases due to decrease in Current Liability
Debt Equity Ratio	Total Debt*	Shareholder's Equity	NA	NA	NA	NA
Debt Service Coverage Ratio	Earnings available for debt service*	Debt service*	NA	NA	NA	NA
Return of Equity	Net Profits after taxes	Average shareholder's equity	0.07	0.00	2410%	Increases due to increase in Net profit after Tax
Inventory Turnover Ratio	Revenue from Operations	Average Inventory	NA	NA	0%	NA
Trade Receivable Turnover Ratio	credit Sales	Average Receivables	8.51	6.88	24%	Increases due to increase in Revenue from Operation
Trade Payable Turnover Ratio	Credit Purchases	Average Trade Payables	1.37	0.40	244%	Increases due to decrease in Trade Payables
Net Capital Turnover Ratio	Revenue from Operations	Working Capital*	0.42	0.17	152%	Increases due to increase in Revenue from Operation
Net Profit Ratio	Net Profits after taxes	Revenue from Operations	0.17	0.01	1801%	Increases due to increase in PAT
Return on Capital Employed	Earnings before interest and tax (EBIT)	Capital Employed*	0.10	0.00	5492%	Increases due to increase in EBIT
Return on Investment*	Income generated from investments	Investment	NA	NA	0%	NA

***Notes:**
i) Total debt = Longterm borrowings + Short term borrowings + Interest accrued on borrowings
ii) Earnings available for debt service = Net Profit after tax + Depreciation + Interest Expense
iii) Debt Service = Principal repayments of borrowings + Interest payments + Lease Payments
iv) Working Capital = Current assets - Current Liabilities
v) Capital Employed = Tangible networth + Total debt including Interest
vi) The company does not have any market linked investments.

Note 32: Pursuant to the Business Transfer Agreement ("BTA") dated January 6, 2025 between Care Diagnostics Private Limited (CDPL) and Care pathology, a sole proprietorship rendering pathology services, CDPL has acquired the business of Care Pathology with effect from February 1, 2025.

In accordance with the requirement of Ind AS 103 Business Combination, the statement of income and expenses and the balancesheet have been consolidated with effect from February 1, 2025.

Details of the summarised values of assets and liabilities as acquired and the treatment of the difference between the net assets acquired over the purchase consideration is as under:

Particulars	Amount
Net Assets acquired (A)	146
Purchase Consideration (B)	98
Capital Reserve C = (A - B)	48

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Note 33: Other Statutory Information

i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

ii) The Company does not have any transactions with companies struck off.

iii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

iv) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

v) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

vi) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) 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

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

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

(a) 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

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

viii) The Company does not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

Note 34: The financial statements are approved by the Board of Directors on May 07, 2026.

For Bansi S. Mehta & Co.
Chartered Accountants
FRN : 100991W

BANSI S. MEHTA
Hyderab
CHARTERED ACCO

Vinay Lade
Partner
Membership No: 248321

Place: Hyderabad
Date: May 07, 2026

For and on behalf of the Board of Directors
Care Diagnostics Private Limited

Dr Mayank Somani
Managing Director
DIN: 00628064

Place: Lucknow
Date: May 07, 2026

Sriram Srinivasan Iyer
Director
DIN: 10334712

Place: Hyderabad
Date: May 07, 2026

Care Diagnostics Pvt. Ltd.
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