

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF APRAMEYA MEDTECH PRIVATE LIMITED**

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **APRAMEYA MEDTECH PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March, 2026, the statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the period ended 31st March, 2026 and notes to the financial statements, including a summary of material accounting policies and other explanatory information (herein after referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, its profit and total comprehensive income, changes in equity and its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the, Board's Report including annexure to Board's Report but does not include the financial statements and our auditor's report thereon. The Board's Report and other related Information are expected to be made available to us after the date of this auditor's report. Any material misstatement thereon pertaining to it, will be reported thereon.

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



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In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. .

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

The Company's Management and Board of Directors are 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 and cash flows of the Company in accordance with Ind AS and other accounting principles generally accepted in India, including the 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 are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so;

That Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and board of directors;
- Conclude on the appropriateness of management's and board of directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation;

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

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

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



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance Sheet and Statement of Profit and Loss dealt with by this report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards 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;
 - (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 with reference to financial statements; and
 - (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:

The company being a private limited company, the provisions of section 197 read with schedule V to the Act are not applicable to the company and accordingly reporting under this clause is not required.
 - (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, 2021, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has no pending litigations therefore the impact thereof on its financial position is not required to be disclosed.
 - ii. The Company is not required to make any provision, for material foreseeable losses, as there are no long-term contracts including derivative contracts executed by the company;
 - iii. There have been no such instances requiring transfer of any amounts to the Investor Education and Protection Fund by the Company.



iv.

- i. The Management has represented that, to the best of it's knowledge and belief, as disclosed in Note No.20(C)(viii) to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- ii. The Management has represented, that, to the best of it's knowledge and belief, as disclosed in Note No. 20(C)(ix) to the financial statements, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- iii. Based on such audit procedures performed that has 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) contain any material mis-statement.

iv. There is no dividend declared or paid during the year by the Company.

- v. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31st March, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the period for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with after the date the same has been made operated.

C N K & Associates LLP

Chartered accountants

Firm Registration No: 101961W/W100036


Paveen Shah

Partner

Membership No. 125011

Place: Ahmedabad

Date: 27th May, 2026

UDIN: 26125011MUHYQU8322



Annexure-A to the Independent Auditors' Report

The Annexure referred to in our Independent Auditors' Report to the members of the company on the Financial Statements for the year ended 31st March, 2026.

On the basis of such checks as considered appropriate and in terms of the information and explanations given to us, we state as under:

1(a) (A)	The company does not have any Property Plant and Equipment (PPE) during the period, hence reporting under this clause is not applicable;
1(a) (B)	The company does not have any Intangible Assets, hence reporting under this clause is not applicable;
2(a)	As per the information and explanations given to us, the inventories held by the company have been physically verified by the management. In our opinion, having regard to the nature and location of stocks, the frequency of the physical verification is reasonable and the discrepancies noticed on physical verification of the same were not material in relation to the operations of the Company and the same have been properly dealt with in the books of accounts;
2(b)	Based on our verification of the documents provided to us and according to the information and explanations given by the Management, the Company has working capital limits sanctioned from banks or financial institutions less than Rs. 5 crores during the year;
3	The Company has not made any investments in, provided any guarantee or security, granted loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, during the year. Hence reporting under this clause is not applicable;
4	Based on the information and explanations given by the Management, in respect of loans, investments, guarantees, and security, the Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013;
5	The company has not accepted any deposits from public and hence 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 with regard to the deposits accepted from the public are not applicable;
6	The maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 is not applicable to the company;
7(a)	In our opinion, the company is generally regular in depositing undisputed statutory dues including Goods and Service tax, provident fund, employee state insurance, income-tax, duty of custom, cess and other statutory dues as applicable to the appropriate authorities; Further, there were no undisputed amounts payable with respect to above statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they become payable.
7(b)	According to the information and explanations given to us and based on our examination of the records of the Company, there are no disputed dues of, goods and services tax, sales tax, income tax, customs, provident fund, employee state insurance, wealth-tax, service tax, excise duty, cess that have not been deposited on account of any disputes;



8	As disclosed in Note 20(C)(x) to the financial statements, the company has no transactions which were 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 (43 of 1961);
9(a)	In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of any dues to financial Institution, bank or government;
9(b)	As disclosed in Note 20(C)(iv) to the financial statements and verified by us, the company is not declared as wilful defaulter by any bank or financial institution or other lender;
9(c)	Based on the procedures performed by us and according to the information and explanations given by the management, the company has not taken any term loan or other borrowing from lender during the period. Accordingly reporting under clause 3(ix) (c) of the order is not applicable to the company.
9(d)	Based on the procedures performed by us and according to the information and explanations given by the management, no short term fund raised or utilised, prima facie, not been used during the year.
9(e)	According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company does not have any subsidiaries, associates or joint ventures, hence reporting under clause 3(ix)(e) and (f) is not applicable;
10 (a)	According to the information and explanations given to us, no moneys were raised by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3 (x) (a) of the order is not applicable;
10 (b)	According to the information and explanations given to us, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3 (x) (b) of the order is not applicable;
11 (a)	During the course of our examination of the books of account and records of the company, carried out in accordance with generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any incidence of fraud by the company or any fraud on the company by its officers or employees noticed or reported during the year, nor have we been informed of any such case by the management;
11 (b)	No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report;
11 (c)	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, this clause of the order is 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 Note no. 16C of the financial statements as required by the applicable accounting standards;
14	In our opinion and the records examined by us, the company is not required to have internal audit system as per section 138 of Companies Act, 2013, hence reporting under this clause is not applicable;



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 directors or persons connected with him and the provisions of section 192 of the Act have been complied with. Accordingly, clause 3(xv) of the order is not applicable;
16 (a)	The company is not required to be registered under Section 45-1A of the Reserve Bank of India Act, 1934 and therefore, the provisions of paragraph 3(xvi) (a), (b) and (c) of the order are not applicable;
16 (b)	In our opinion and as represented by the management, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the order is not applicable;
17	Based on the information and explanations given by the management, the company has not incurred cash losses in the current financial year;
18	We are the first auditor of the company. Accordingly the reporting under clause 3(xviii) is not applicable;
19	On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and 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;
20	The provisions of Corporate Social Responsibility (CSR) are not applicable to the company therefore reporting under clause 3 (xx)(a) and (b) is not applicable;
21	The company is not required to prepare consolidated financial statements; therefore reporting under clause (xxi) of the order is not applicable.

For CNK & Associates LLP
Chartered Accountants
Firm Registration No. 101961W/W-100036


Pateen Shah

Partner

Membership No.125011

Place: Ahmedabad

Date: 27th May 2026

UDIN: 26125011MUHYQU8322



ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT

Report on the Internal Financial Controls with reference to the aforesaid Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls with reference to financial statement of **Aprameya Medtech Private Limited** (“the Company”) as of 31st March 2026 in conjunction with our audit of the financial statements of the Company for the period ended on that date.

Management’s Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls 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. These responsibilities include the design, implementation and maintenance of internal financial controls with reference to financial statements of the company that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls with reference to financial statement based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) and the Standards on Auditing 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 internal financial controls with reference to financial statements of the company were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the internal financial controls with reference to financial statements of the company and their operating effectiveness.

Our audit of internal financial controls with reference to financial statement included obtaining an understanding of internal financial controls with reference to standalone financial statement, 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 Standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system with reference to financial statement with reference to financial statements.



Meaning of Internal Financial Controls with reference to financial statement

A company's internal financial control with reference to financial statement is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statement includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statement

Because of the inherent limitations of internal financial controls with reference to financial statement, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to standalone financial statement to future periods are subject to the risk that the internal financial control with reference to financial statement 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 internal financial controls with reference to financial statements of the company and such internal financial controls with reference to financial statement were operating effectively as at 31st March 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.

For CNK & Associates LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036


Pooja Shah

Partner

Membership No.125011

Place: Ahmedabad

Date: 27th May 2026

UDIN: 26125011MUHYQU8322



APRAMEYA MEDTECH PRIVATE LIMITED (CIN : U32509GJ2025PTC168441)

BALANCE SHEET AS AT 31ST MARCH, 2026

ALL AMOUNTS ARE IN LAKHS UNLESS OTHERWISE STATED

Sr. No.	Particulars	Note No.	As at 31st March, 2026
	ASSETS		
(1)	Current Assets		
	(a) Inventories	1	8.40
	(b) <u>Financial Assets</u>		
	(i) Trade receivables	2	33.61
	(ii) Cash and cash equivalents	3	27.64
	(c) Other Current Assets	4	6.27
			75.91
	TOTAL ASSETS		75.91
	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	5	50.00
	(b) Other Equity	6	8.70
	Total Equity Attributable to Equity Holders		58.70
(2)	LIABILITIES		
	Current liabilities		
	(a) <u>Financial Liabilities</u>		
	(i) Borrowings	7	2.00
	(ii) Trade Payables:-		
	Total outstanding dues of micro and small enterprises		
	Total Outstanding dues other than micro and small enterprises	8	10.62
	(b) Other current liabilities	9	1.66
	(c) Current Tax liabilities		2.93
			17.21
	TOTAL LIABILITIES		17.21
	Total Equity and Liabilities		75.91

As per our Audit Report of Even Date

For CNK & Associates, LLP

Chartered Accountants

FRN:- 101961W / W-100036

Parveen Shah

Partner

Mem. No.: 125011

Place : Ahmedabad

Date : 27th May, 2026



For and on Behalf of the Board of Directors

For Aprameya Medtech Private Limited



Chetan Mohan Joshi

Director

DIN : 03056083



Saurabh Kishor Bhatt

Director

DIN : 03071549

Place : Ahmedabad

Date : 27th May, 2026

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2026

ALL AMOUNTS ARE IN LAKHS UNLESS OTHERWISE STATED

Sr. No.	Particulars	Note No.	For the Period ended on 31st March 2026
I	Revenue from operations	10	38.39
II	Other income	11	0.09
III	Total Income		38.48
IV	EXPENSES		
	Purchase of Stock in Trade	12	26.89
	Changes in inventories	13	(8.40)
	Other expenses	14	8.37
	Total expenses		26.85
V	Profit before tax (III-IV)		11.63
VI	Tax expense:		
	Current tax		2.93
VII	Profit After Tax (V-VI)		8.70
VIII	Other Comprehensive Income		
	A (i) Items that will not be reclassified to profit or loss		-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-
	Total Comprehensive Income for the year (Comprising Profit and Other Comprehensive Income for the year) (VII+VIII)		8.70
IX	Earnings per equity share: Basic and Diluted	16B	1.74

As per our Audit Report of Even Date

For CNK & Associates, LLP

Chartered Accountants

FRN:- 101961W / W-100036

Pareen Shah

Partner

Mem. No.: 125011

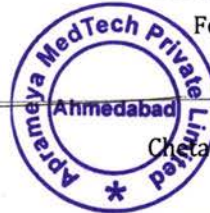
Place : Ahmedabad

Date : 27th May, 2026



For and on Behalf of the Board of Directors

For Aprameya Medtech Private Limited



Chetan Mohan Joshi

Director

DIN : 03056083



Saurabh Kishor Bratt

Director

DIN : 03071549

Place : Ahmedabad

Date : 27th May, 2026

APRAMEYA MEDTECH PRIVATE LIMITED (CIN : U32509GJ2025PTC168441)

STATEMENT OF CASH FLOW FOR THE PERIOD ENDED ON 31ST MARCH 2026

ALL AMOUNTS ARE IN LAKHS UNLESS OTHERWISE STATED


Sr. No.	Particulars	For the Period ended on 31st March 2026
A	CASH FLOW FROM OPERATING ACTIVITIES	
	Profit before tax:	11.63
	Adjustment For	
	Interest Received	(0.09)
	Operating Profit before working capital changes	11.54
	Adjustments for:	
	(Increase)/Decrease in Inventories	(8.40)
	(Increase)/Decrease in Trade Receivables	(33.61)
	(Increase) / Decrease in other assets	(6.27)
	Increase/(Decrease) in Trade Payables	10.62
	Increase/(Decrease) in Other Liabilities	1.66
	Cash generated from Operations	(24.45)
	Less : Direct taxes paid (Net of refund, if any)	-
	Net cash from Operating Activities (A)	(24.45)
B	CASH FLOW FROM INVESTING ACTIVITIES	
	Interest received	0.09
	Net Cash used in Investing Activities (B)	0.09
C	CASH FLOW FROM FINANCIAL ACTIVITIES	
	Proceeds from Issue of Equity Share	50.00
	Proceeds from Short term Borrowings	2.00
	Net cash used Financing Activities (C)	52.00
	Net increase in cash and cash equivalents (A+B+C)	27.64
	Cash and cash equivalents at the beginning of the year	0.00
	Cash and cash equivalents at the end of the year	27.64
	Components of Cash & Cash Equivalents	
	Cash on hand	3.90
	Bank Balances	16.14
	Bank Balances in form of Fixed Deposit having original maturity less than 3 months	7.60
	Cash and Cash Equivalents	27.64

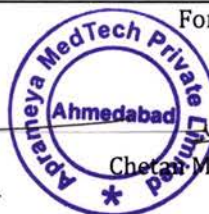
Note:-

- Figures in the brackets represents cash outflow
- The Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) 'statement of cash flows'.

As per our Audit Report of Even Date

For CNK & Associates, LLP
Chartered Accountants
FRN:- 101961W / W-100036

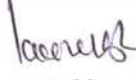

Preen Shah
Partner
Mem. No.: 125011
Place : Ahmedabad
Date : 27th May, 2026



For and on Behalf of the Board of Directors

For Aprameya Medtech Private Limited


Chetan Mohan Joshi
Director
DIN : 03056083


Saurabh Kishor Bhatt
Director
DIN : 03071549



Place : Ahmedabad
Date : 27th May, 2026

APRAMEYA MEDTECH PRIVATE LIMITED (CIN : U32509GJ2025PTC168441)

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31ST MARCH, 2026

ALL AMOUNTS ARE IN LAKHS UNLESS OTHERWISE STATED

A. Equity Share Capital

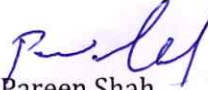
Particulars	As at 31st March, 2026
Opening Balance	-
Changes in Equity Share Capital due to prior period errors	
Restated balance at the beginning of the current reporting period	
Changes in equity share capital during the current year	50.00
Closing Balance	50.00

B. Other Equity

Particulars	Reserves and Surplus
	As at 31st March, 2026
(a) Retained Earnings	
Opening Balance	-
Profit for the year	8.70
Balance as at 31st March 2026	8.70

The accompanying notes are an integral part of financial statements

As per our Audit Report of Even Date
For CNK & Associates, LLP
Chartered Accountants
FRN:- 101961W / W-100036


Pareen Shah
Partner
Mem. No.: 125011
Place : Ahmedabad
Date : 27th May, 2026



For and on Behalf of the Board of Directors
For Aprameya Medtech Private Limited


Chetan Mohan Joshi
Director
DIN : 03056083


Saurabh Kishor Shett
Director
DIN : 03071549

Place : Ahmedabad
Date : 27th May, 2026

APRAMEYA MEDTECH PRIVATE LIMITED

Material Accounting Policies Notes Forming Part of the financial statements

1.1 Corporate Information:

M/s Aprameya Medtech Private limited was incorporated on 04th October, 2025. The Registered office is located at 712, 9th Floor, Venus Atlantis Corporate Park, Anandnagar, Prahladnagr, Ahemedabad, Gujarat, India 380015. The company is principally engaged in trading and manufacturing of medical equipments.

1.2 Basis of preparation of financial statements:

Statement of compliance:

The Company prepares its financial statements to comply with the accounting standards specified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time. These financial statements include Balance Sheet as at 31 March 2026, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Cash flows and Statement of changes in equity for the year ended 31 March 2026, and a summary of material accounting policies and other explanatory information (together hereinafter referred to as " financial statements").

The company has voluntarily adopted IND AS from the date of Incorporation.

Basis of measurement:

The financial statements for the year ended 31 March 2026 have been prepared on an accrual basis and a historical cost convention.

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 from sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Accounting policies and methods of computation followed in the financial statements are same as compared with the annual financial statements for the year ended 31 March 2026, except for adoption of new standard or any pronouncements effective from 01 April 2026.

1.3 Material Accounting Policies

A. Key Accounting Estimates, Assumptions and Management Judgments:

In preparing the financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Any revision to such estimates is recognized in the period in which the same is determined.



APRAMEYA MEDTECH PRIVATE LIMITED

Material Accounting Policies Notes Forming Part of the financial statements

Estimates and assumptions are reviewed on an ongoing basis. Any change in these estimates and assumptions will generally be reflected in the financial statements in current period or prospectively, unless they are required to be treated retrospectively under relevant accounting standard.

B. Current and Non-Current classification:

All assets and liabilities are classified as current or non-current as per the Company's normal operating cycle, and other criteria set out in Schedule III of the Companies Act, 2013. Based on the nature of products and the time lag between the acquisition of assets for processing and their realisation in cash and cash equivalents, 12 months period has been considered by the Company as its normal operating cycle.

An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realized within twelve months after the reporting period; or
- Cash or cash equivalent, unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as current when it is:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

C. Impairment of Non-financial assets

Non-financial assets other than inventories and deferred tax assets are reviewed at each Balance Sheet date to determine whether there is any indication of impairment. If any such indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. The recoverable amount is higher of the Assets or Cash-Generating Units (CGU's) (i) fair value less costs of disposal and (ii) its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using an appropriate discounting rate. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. In such cases, the Recoverable amount is determined for the Cash Generating Unit (CGU) to which the assets belong.



APRAMEYA MEDTECH PRIVATE LIMITED

Material Accounting Policies Notes Forming Part of the financial statements

When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Reversal of Impairment of assets

Non-financial assets other than goodwill that suffered impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/expense in the Statement of Profit and Loss under the head 'Other expenses'.

D. Impairment of financial asset:

The Company recognises loss allowances for expected credit losses on financial assets measured at amortised cost. At each reporting date, the Company assesses whether financial assets carried at amortised cost credit-impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable data:

- Significant financial difficulty of the borrower or issuer;
- A breach of contract such as a default or being significantly past due;
- The restructuring of a loan or advance by the Company on terms that the Company would not consider otherwise; or
- It is probable that the borrower will enter bankruptcy or other financial reorganization.

Loss allowances for trade receivables are always measured at an amount equal to lifetime expected credit losses. The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables or contract revenue receivables. Under the simplified approach, the Company is not required to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime Expected credit losses ('ECL") together with appropriate Management's estimate of credit loss at each reporting date, from its initial recognition. The Company uses a provision matrix to determine impairment loss allowance on the group of trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivable and is

adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

Measurement of expected credit losses

Expected credit losses are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfall (i.e. the difference between the cash flows due to the Company in accordance with the contract and the cash flows that the Company expects to receive).

Presentation of allowance for expected credit losses in the balance sheet

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.



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APRAMEYA MEDTECH PRIVATE LIMITED

Material Accounting Policies Notes Forming Part of the financial statements

Write off

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Company determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Company's procedures for recovery of amounts due.

E. Inventories:

Inventories are stated at the lower of cost and net realisable value. Cost is ascertained on a weighted average basis. Costs comprise direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Net realisable value is the price at which the inventories can be realised in the normal course of business after allowing for the cost of conversion from their existing state to a finished condition and for the cost of marketing, selling and distribution. The comparison of cost and net realizable value is made on and item by item basis.

The net realizable value of work-in-progress is determined with reference to the net realizable value of related finished goods. Materials and other supplies held for use in production of inventories are not written down below cost except in cases where material prices have declined, and it is estimated that the cost of the finished products will exceed their net realizable value. Fixed production overheads are allocated on the basis of normal capacity of production facilities.

Provisions are made to cover slow-moving and obsolete items based on historical experience of utilisation on a product category basis, which involves individual businesses considering their product lines and market conditions.

F. Leases

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.

As a lessee

(A) Lease Liability

At the commencement date, the Company measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using incremental borrowing rate.

(B) Right-of-use assets

Initially recognised 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.



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APRAMEYA MEDTECH PRIVATE LIMITED

Material Accounting Policies Notes Forming Part of the financial statements

Subsequent measurement

(A) Lease Liability

Company measure the lease liability by (a) increasing the carrying amount to reflect interest on the lease liability; (b) reducing the carrying amount to reflect the lease payments made; and (c) remeasuring the carrying amount to reflect any reassessment or lease modifications.

(B) Right-of-use assets

Subsequently measured at cost less accumulated depreciation and impairment losses. Right-of-use assets are depreciated from the commencement date on a straight line basis over the shorter of the lease term and useful life of the under lying asset.

Impairment

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

Short term lease:

Short term lease is that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease. If the company elected to apply short term lease, the lessee shall recognise the lease payments associated with those leases as an expense on either a straight-line basis over the lease term or another systematic basis. The lessee shall apply another systematic basis if that basis is more representative of the pattern of the lessee's benefit.

The principal market for the asset or liability, or

In the absence of a principal market, in the most advantageous market which can be accessed by the Company for the asset or liability.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the Financial Information are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

Level 2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable



APRAMEYA MEDTECH PRIVATE LIMITED

Material Accounting Policies Notes Forming Part of the financial statements

Level 3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the Financial Information on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

G. Financial instruments:

Financial instruments are recognized when the Company becomes a party to the contractual provisions of the instrument.

i) Financial Assets:

Initial recognition and measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. However, trade receivables that do not contain a significant financing component are measured at transaction price. Purchases 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 trades) are recognised on the trade date i.e, the date that the Company commits to purchase or sell the asset.

Subsequent measurement

For the purpose of subsequent measurement, financial assets are classified in three categories:

a) Amortized Cost:

A financial asset is subsequently measured at amortized cost if it is held within a business model with the objective of collecting the 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 outstanding.

Financial assets at amortized cost includes loans receivable, trade and other receivable and other financial assets that are held with the object of collecting contractual cash flows. After initial measurement at fair value, the financial assets are measured at amortized cost using the effective interest rate (EIR) method less impairment.

b) Fair Value through Other Comprehensive Income:

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within the business model whose objective is achieved by both collecting contractual cash flows and selling financial assets 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.



APRAMEYA MEDTECH PRIVATE LIMITED

Material Accounting Policies Notes Forming Part of the financial statements

Movements in the carrying amount are taken through other comprehensive income, except for recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in the Statement of Profit and Loss.

c) Fair Value through Profit or Loss:

Financial assets, which are not classified in any of the above categories, are subsequently fair valued through profit or loss.

d) De-recognition

The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

e) Impairment

The Company recognizes loss allowance using the expected credit loss (ECL) model for the financial assets, which are not fair valued through profit or loss/OCI. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. Trade receivables are of short duration, normally less than twelve months and hence the loss allowance measured as lifetime ECL does not differ from that measured as twelve months ECL. For all other financial assets, expected credit losses are measured at an amount equal to the twelve months ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL.

ii) Financial Liabilities:

Initial recognition and measurement

The financial liabilities are classified at initial recognition as at fair value through profit or loss or as those measured at amortized cost. The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and financial guarantee contracts.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial Liabilities at Fair Value through Profit or Loss (FVTPL)

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in Ind-AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ losses are not subsequently transferred to profit or loss. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the Statement of Profit or Loss.



APRAMEYA MEDTECH PRIVATE LIMITED

Material Accounting Policies Notes Forming Part of the financial statements

Financial Liabilities at amortised cost

Financial liabilities classified and measured at amortised cost such as loans and borrowings are initially recognized at fair value, net of transaction cost incurred. After initial recognition, financial liabilities are subsequently measured at amortised cost using the Effective interest rate (EIR) method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the Statement of Profit and Loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit or Loss.

H. Offsetting of financial instruments

Financial assets and financial liabilities are offset, and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the company, or the counterparty.

I. Loans and borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any differences between the proceeds (net of transaction costs) and the redemption amount is recognised in Profit or loss over the period of the borrowing using the effective interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facilities will be drawn down. In this case, the fee is deferred until the drawdown occurs.

The borrowings are removed from the Balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of the financial liability that has been extinguished or transferred to another party and the consideration paid including any noncash asset transferred or liabilities assumed, is recognised in profit or loss as other gains/(losses).



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APRAMEYA MEDTECH PRIVATE LIMITED

Material Accounting Policies Notes Forming Part of the financial statements

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability of at least 12 months after the reporting period. Where there is a breach of a material provision of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of the financial statement for issue, not to demand payment as a consequence of the breach.

J. Cash and Cash equivalents:

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

Cash Flow Statement:

Cash flow are reported using indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals of accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and finance activities of the Company are segregated.

K. Revenue Recognition:

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

Revenue from the sale of goods is recognized at the point in time when control of the asset is transferred to the customer, generally on the delivery of the goods.

On the basis of the contractual terms with customers for projects, Revenue from project is recognised at a point in time or over time, based on satisfaction of performance obligation/s upon transfer of control of promised products or services to customers.

Revenue is recognisable to the extent of the amount that reflects the consideration (i.e. the transaction price) to which the Company is expected to be entitled in exchange for those goods or services excluding any amount received on behalf of third party (such as indirect taxes). The transaction price is determined on the basis of agreement or letter of allotment entered into with the customer.

The Company satisfies the performance obligation and recognises revenue over time, if one of the criteria prescribed under Ind AS 115 - "Revenue from Contracts with Customers" is satisfied. If a performance obligation is not satisfied over time, then revenue is recognised at a point in time at which the performance obligation is satisfied.



APRAMEYA MEDTECH PRIVATE LIMITED

Material Accounting Policies Notes Forming Part of the financial statements

The Company recognises revenue for performance obligation satisfied over time only if it can reasonably measure its progress towards complete satisfaction of the performance obligation. The Company would not be able to reasonably measure its progress towards complete satisfaction of a performance obligation if it lacks reliable information that would be required to apply an appropriate method of measuring progress. In those circumstances, the Company recognises revenue only to the extent of cost incurred until it can reasonably measure outcome of the performance obligation.

The Company considers whether there are other promises in the contract that are separate performance obligations to which a portion of the transaction price needs to be allocated. In determining the transaction price, the Company considers the effects of variable consideration, the existence of significant financing component and consideration payable to the customer like return and trade discounts.

This includes bonus, incentives, discounts etc. It is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognized will not occur when the associated uncertainty with the variable consideration is subsequently resolved. It is reassessed at end of each reporting period.

These are accounted for when additions, deletions or changes are approved either to the contract scope or contract price. The accounting for modifications of contracts involves assessing whether the goods or services added to the existing contract are distinct and whether the pricing is at the selling price. Goods or services added that are not distinct are accounted for on a cumulative catch up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if additional goods or services are priced at the selling price, or as a termination of existing contract and creation of a new contract if not priced at the selling price.

L. Other Income:

Interest Income

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on time basis and is included in other income in the Statement of Profit and Loss.

M. Borrowing Costs:

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in profit or loss over the period of the borrowings using the effective interest method.

Borrowing Costs directly attributable to acquisition or construction of qualifying fixed assets are capitalized as part of cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

All other borrowing costs are charged to the Statement of Profit and Loss account in the year in which they are incurred.



APRAMEYA MEDTECH PRIVATE LIMITED

Material Accounting Policies Notes Forming Part of the financial statements

N. Income taxes:

The tax expense comprises of current income tax and deferred tax.

Current Income Tax

Income tax expense comprises of current tax and deferred tax. Income tax expense is recognized in the Statement of Profit and Loss except to the extent that it relates to items recognized directly in equity/OCI, in which case it is recognized in Other Comprehensive Income. Tax on income for the current period is determined on the basis of taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961 using the tax rates and tax laws that have been enacted or substantively enacted on the reporting date. 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 settle the liability simultaneously.

Deferred Tax

Deferred income tax assets and liabilities are recognized for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is determined using tax rates and laws that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax assets is realized or the deferred income tax liability is settled.

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses. Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

O. Provisions, Contingent Liabilities and Contingent Assets:

Provisions:

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement.

Contingent Liabilities:

Contingent liability is disclosed for (i) Possible obligations which will be confirmed only by the future events not wholly within the control of the company or (ii) Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent Assets:

Contingent Assets are not recognised but are disclosed in the notes to the financial statements.

The Provisions, contingent liabilities and contingent assets are reviewed at each balance sheet date.



APRAMEYA MEDTECH PRIVATE LIMITED

Material Accounting Policies Notes Forming Part of the financial statements

P. Earnings Per Share:

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

1.4. Recent pronouncements

Recent Indian Accounting Standards (Ind AS) issued not yet effective

Ministry of Corporate Affairs ("MCA") notifies new amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2026, MCA has notified amendments to Ind AS 21 - The Effects of Changes in Foreign Exchange Rates, Ind AS 1 - Presentation of financial statements, Ind AS 7 - Statement of Cash Flows, Ind AS 107 - Financial Instruments: Disclosures and Ind AS 12, International Tax Reform – Pillar Two Model Rules. The company has reviewed the new pronouncements and based on its evaluation given necessary impact (including additional disclosures) as applicable.



APRAMEYA MEDTECH PRIVATE LIMITED (CIN : U32509GJ2025PTC168441)

NOTES FORMING PART OF FINANCIAL STATEMENTS

ALL AMOUNTS ARE IN LAKHS UNLESS OTHERWISE STATED

1 Inventories (At lower of cost and net realizable value)

Particulars	As at 31st March, 2026
	₹
Stock in Trade	8.40
Total	8.40

The above Inventories are hypothecated as securities against the working capital facilities sanctioned by the bankers, which are yet to be availed by the company.

2 Trade Receivables

Particulars	As at 31st March, 2026
	₹
At amortised cost	
Trade Receivables considered Good-secured	-
Trade Receivables considered Good-Unsecured	33.61
Trade Receivables which have significant increase in credit risk	-
Trade Receivables credit impaired	-
Total	33.61
Less : Loss Allowance	-
Total	33.61

Notes:

All the above trade receivables are outstanding for less than six months. There are no related party receivable outstanding at the end of the financial year.

The above trade receivable are provided as securities against the working capital facilities sanctioned by the bankers, which are yet to be availed by the company.

3 Cash and cash equivalents

Particulars	As at 31st March, 2026
	₹
Cash in hand	3.90
At Amortised Cost	
Balances with banks	
(i) Balances with Banks in Current account	16.14
(ii) In Fixed Deposits (Having original maturity within 3 months)	7.60
Total	27.64

4 Other Current Assets

Particulars	As at 31st March, 2026
	₹
Unsecured, considered good	
Prepaid Expense	3.91
Advances to suppliers	0.10
Balances with revenue authorities	2.25
Total	6.27



NOTES FORMING PART OF FINANCIAL STATEMENTS

ALL AMOUNTS ARE IN LAKHS UNLESS OTHERWISE STATED

5 Share Capital

Particulars	No. of Share	As at 31st March, 2026
a) Authorised Equity shares of Rs. 10/- each	10,00,000	100.00
b) Shares issued, subscribed and fully paid Equity shares of Rs. 10/- each	5,00,000	50.00

d) Reconciliation of the Number of shares and amount outstanding at the beginning and at the end of the year :

Particulars	As at 31st March, 2026	
	Number of shares	₹
At the beginning of the period	-	-
Increase /(decreased) during the period	5,00,000	50.00
At the end of the year	5,00,000	50.00

e) Terms & Rights attached to each class of shares:

The company has only one class of equity shares having face value of Rs. 10 per share . Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive any remaining assets of the company , after distribution of all preferential amounts and repayment, if any in the proportion to to the number of equity shares held by the shareholders.

f) Details of Shares held by each Share Holder Holding more than 5% of Shares:

Class of shares / Name of share holder	As at 31st March, 2026	
	Number of shares	% of total shares
Equity shares with voting rights		
Aprameya Engineering Limited	3,50,000	70.00%
Chetan Mohan Joshi	75,000	15.00%
Saurabh Kishorbhai Bhatt	75,000	15.00%

h) Disclosure of Promoter's Shareholding:

Name of Promoter	As at 31st March, 2026		
	Number of shares	% of total shares	% change during the year
Aprameya Engineering Limited	350000	70%	0.00%
Chetan Mohan Joshi	75,000	15%	0.00%
Saurabh Kishorbhai Bhatt	75,000	15%	0.00%

6 Other Equity

Particulars	31st March 2026
a) Retained earnings	
Opening Balance	-
Profit for the year	8.70
Closing Balance	8.70
Total	8.70



APRAMEYA MEDTECH PRIVATE LIMITED (CIN : U32509GJ2025PTC168441)

NOTES FORMING PART OF FINANCIAL STATEMENTS

ALL AMOUNTS ARE IN LAKHS UNLESS OTHERWISE STATED

7 Borrowings

Particulars	As at 31st March, 2026
	₹
At Amortised Cost	
Related Party Loans- Unsecured	
- From Directors	2.00
Total	2.00

Note 7.1: The above loan from directors are repayable on demand.

8 Trade Payables

Particulars	As at 31st March, 2026
	₹
At Amortised Cost	
Total Outstanding dues of Micro and Small enterprises	-
Total Outstanding dues other than Micro and Small enterprises	10.62
Total	10.62

All the above trade payables are outstanding for less than one year.

9 Other Current Liabilities

Particulars	As at 31st March, 2026
	₹
Statutory dues	1.66
Total	1.66



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10 Revenue from Operations

Particulars	For the Period ended on 31st March 2026
	₹
(a) Sale of Products -Traded goods	38.39
Total	38.39

11 Other Income

Particulars	For the Period ended on 31st March 2026
	₹
Interest Income on financial asset at amortised cost: Interest Income on Bank deposits	0.09
Total	0.09

12 Purchase of Stock in Trade

Particulars	For the Period ended on 31st March 2026
	₹
Purchase of Stock in Trade	26.89
Total	26.89

13 Changes in Inventories

Particulars	For the Period ended on 31st March 2026
	₹
(b) Inventories at the end of the year: Stock in Trade	8.40
	8.40
Net Change in Inventories	(8.40)

14 Other Expenses

Particulars	For the Period ended on 31st March 2026
	₹
Rent expenses	3.60
Legal and professional expenses	3.26
Statutory Audit Fees	0.30
Other Miscellaneous Expenses	1.21
Total	8.37



15 Additional Information to the Financial Statements**(A) Contingent Liabilities and Capital Commitments**

Particulars	As at 31st March, 2026
(a) Contingent Liabilities	
(i) Claims against the company not	-
(b) Capital Commitments	
(i) Estimated amount of contracts remaining to be executed on capital account & not provided	-
Total	-

16 Disclosures under Indian Accounting Standards**(A) Deferred Tax Assets/Liabilities**

In absence of availability of the convincing evidence that the sufficient future taxable profits will be available, the company has not recognised Deferred Tax Assets.

(B) Earnings per share (EPS)

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity share holders of the Company by the weighted average number of equity shares outstanding during the year.

Particulars	For the year ended 31st March, 2026
Profit attributable to equity shareholders of the	8.70
Weighted average number of shares (Nos)	5,00,000
Basic / Diluted earnings per share (in Rs.)	1.74

(C) Related Party Disclosures**(i) Names of related parties and description of relationship with whom transactions have taken place:**

Entities having Significant Influence over the Company	Aprameya Engineering Limited
Key Management Personnels	Chetan Mohan Joshi Saurabh Kishor Bhatt

(ii) Particulars of Transactions with Related Parties:

Particulars	For the year ended 31st March, 2026
Entities having Significant Influence over the Company	
Issue of Share	
Aprameya Engineering Limited	35.00
Chetan Mohan Joshi	7.50
Saurabh Kishor Bhatt	7.50
Unsecured Loan	
Chetan Mohan Joshi	1.00
Saurabh Kishor Bhatt	1.00
Rent Expense	
Chetan Mohan Joshi	1.80
Saurabh Kishor Bhatt	1.80



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(iii) Balance Outstanding at the year end:

Particulars	As at 31st March, 2026
Unsecured Loan outstanding	
Chetan Mohan Joshi	1.00
Saurabh Kishor Bhatt	1.00

(iv) Corporate Gaurantee:

The company (Aprameya Medtech Private Limited) has taken Corporate Gaurantee from its holding company i.e. Aprameya Engineering Limited for working capital facilities of Rs. 400 lakhs from Punjab National Bank . Further , the Holding company has given corporate guarantee for the Purpose of above loan and the Directors (Saurabh Bhatt & Chetan Joshi) have given personal gaurantee to Punjab National Bank.

(D) Disclosure pursuant to Leases:

(i) As Lessee:

(a) Operating Leases

Short term Leases

The company has obtained premises for its business operations under short term leases. The Lease agreements have no sub leases. These Lease are generally cancellable and are renewable by mutual consent on mutually agreed terms. There are no restrictions imposed by lease agreements. The lease payments of Rs. 3.60 Lakhs are recognised in Statement of Profit and Loss under the head "Rent Expense" in Note 14.



17 Capital Management

Risk management

The Company's objectives when managing capital are to:

- safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and
- maintain an optimal capital structure to reduce the cost of capital.

Capital Management

For the purpose of Company's Capital Management, equity includes equity share capital and all other equity reserves attributable to the equity holders of the Company. The Company manages its capital to optimize returns to the share holders and make adjustments to it in light of changes in economic conditions or its business requirements. The Company's objective is to safe guard continuity, maintain a strong credit rating and healthy capital ratios in order to support its business and provide adequate return to share holders through continuing growth and maximize the share holders value.

18 Financial Risk Management

The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework.

The Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

(A) Credit risk

Credit risk is the risk of incurring a loss that may arise from a borrower or debtor failing to make required payments. Credit risk arises mainly from outstanding receivables from free market dealers, cash and cash equivalents, employee advances and security deposits. The Company manages and analyses the credit risk for each of its new clients before standard payment and delivery terms and conditions are offered.

(i) Credit risk management

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The demographics of the customer and including the default risk of the industry, also has an influence on credit risk assessment. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business.



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The Company considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis through each reporting period. To assess whether there is a significant increase in credit risk the Company compares the risk of default occurring on asset as at the reporting date with the risk of default as at the date of initial recognition. It considers reasonable and supportive forwarding-looking information such as:

Actual or expected significant adverse changes in business;

Actual or expected significant changes in the operating results of the counterparty;

Financial or economic conditions that are expected to cause a significant change to the counterparty's ability to meet its obligations;

Significant increase in credit risk on other financial instruments of the same counterparty;

Significant changes in the value of the collateral supporting the obligation or in the quality of the third-party guarantees or credit enhancements.

Financial assets are written off when there is no reasonable expectations of recovery, such as a debtor failing to engage in a repayment plan with the Company. Where loans or receivables have been written off, the Company continues to engage in enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognized as income in the statement of profit and loss.

The Company measures the expected credit loss of trade receivables based on historical trend, industry practices and the business environment in which the entity operates.

Other than trade and other receivables, the Company has no other financial assets that are past due but not

(ii) Trade Receivables

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The demographics of the customer, including the default risk of the industry and country in which the customer operates, also has an influence on credit risk assessment. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business.

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortized cost. For trade receivables, the Company applies the simplified approach permitted by Ind AS 109 Financial Instrument, which requires expected lifetime losses to be recognized from initial recognition of the receivables. When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating expected credit losses, the Company considers reasonable and relevant information that is available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company's historical experience and informed credit assessment and including forward looking information.

(iii) Other Financials Assets

Other Financials Assets are considered to be of good quality and there is no significant increased in credit

(iv) Cash and Cash Equivalents

As at the year end, the Company held cash and cash equivalents of Rs. 27.64 lakhs. The cash and cash equivalents are held with bank.



NOTES FORMING PART OF FINANCIAL STATEMENTS

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(B) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The responsibility for liquidity risk management rests with the board of directors, which has established an appropriate liquidity risk management framework for the management of the Company's short-term, medium-term and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

(i) Financing arrangements

The company at present has sanctioned CC limit of Rs. 350.00 Lakhs and Non fund based limits of Rs. 50.00 lakhs from Punjab National Bank. However, the same is yet to be availed by the company.

Further, the Company has also availed an unsecured loan from its Promoter to support business operations and meet working capital requirements. The loan has been extended on mutually agreed terms, without any security or collateral, thereby reflecting the continued commitment and financial support of the Promoter towards the Company's growth and stability.

(ii) Maturities of financial liabilities

The tables herewith analyze the Company's financial liabilities into relevant maturity groupings based on their contractual maturities for:

The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

Contractual maturities of financial liabilities

Particulars	Less than 1 year	More than 1 year	Total
As at 31st March, 2025			
Non-derivatives			
Borrowing	2.00		2.00
Trade Payables	10.62	-	10.62
Total Non-derivative liabilities	189.53	-	189.53

(C) Market risk

The Company does not face any significant market risk other than the inherent risks associated with normal business operations. No extraordinary or unusual market exposures have been identified beyond the routine business environment.



19 Fair Value Measurements

Financial instruments by category

Particulars	As at 31st March, 2026		
	FVTPL	FVOCI	Amortized Cost
Financial Assets			
Trade Receivables	-	-	33.61
Cash and Cash Equivalents	-	-	27.64
Total Financial Assets	-	-	61.25
Financial Liabilities			
Unsecured Loan	-	-	2.00
Trade Payables	-	-	10.62
Total Financial Liabilities	-	-	12.62

(i) Fair value Hierarchy

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognized and measured at fair value and (b) measured at amortized cost and for which fair values are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial instruments into the three levels prescribed under the accounting standard. An explanation of each level is as follows:-

Financial Assets and Liabilities measured at fair value - recurring fair value measurements

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

There are no transfers between levels 1 and 2 during the year.

The Company's policy is to recognize transfers into and transfers out of fair value hierarchy levels at the end of the reporting period.

(ii) Valuation technique used to determine fair value

Specific valuation techniques used to value financial instruments include:

- the use of quoted market prices or dealer quotes for similar instruments
- the fair value of the remaining financial instruments is determined using discounted analysis.

All of the resulting fair value estimates are included in level 1 or 2 except for unlisted equity securities where the fair values have been determined based on present values and the discount rates used were adjusted for counter party or own credit risk.

The carrying amounts of trade receivables, cash and cash equivalents, bank fixed deposits, unsecured loan, trade payables, are considered to be the same as their fair values, due to their short-term nature.



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20 Other Disclosures

A Disclosures related to the Micro, Small and Medium Enterprises:

On the basis of confirmation obtained from the supplier who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) and based on the information available with the company, the following are the details:

Particulars	For the period ended 31st March, 2026
(a) The principle amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year;	
i) Principal Amount	-
ii) Interest Due thereon	-
(b) The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the	-
(c) The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year; and	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises	-



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B Disclosures related to various ratios

Name of Ratio	Formula	FY 2025-26		% of change	
Current Ratio (in times)	Current Assets	75.91	4.41		Reason for variation if change is more than +/- 25% (NOT APPLI- CABLE)
	Current Liabilities	17.21			
Debt Equity Ratio (in times)	Short Term Debt + Long Term Debt	2.00	0.03		
	Shareholder's Equity	58.70			
Debt Service Coverage Ratio (in times)	Earnings Available for Debt Service	8.70	NA		
	Debt Service	-			
Return on Equity (in %)	Net Profit After Tax	8.70	0.15		
	Average Shareholder's Equity	58.70			
Inventory Turnover Ratio (in times)	COGS+Stock in trade	18.49	2.20		
	Average Inventory	8.40			
Trade Receivable Turnover Ratio (in times)	Credit Sales	38.39	1.14		
	Average Trade Receivables	33.61			
Trade Payable Turnover Ratio (in times)	Purchase of stock in trade	26.89	2.53	NOT APPLI- CABLE	
	Average Trade Payables	10.62			
Net Capital Turnover Ratio (in times)	Net Sales	38.39	0.65		
	Closing Working Capital	58.70			
Net Profit Ratio (in %)	Net Profit After Tax	8.70	22.67%		
	Total Sales	38.39			
Return on Capital Employed (in %)	Earning Before Interest and Tax	11.63	19.16%		
	Capital Employed	60.70			
Return on Investment (in %)	Income Generated From Invested Funds	-			
	Average Invested Funds in Treasury Investment	-			



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C Other Disclosures

- (i) The company does not have any immovable property;
- (ii) The company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property;
- (iii) The company at present has sanctioned CC limit of Rs. 350.00 Lakhs and Non fund based limits of Rs. 50.00 lakhs from Punjab National Bank. However, the same is yet to be availed by the company.
- (iv) The company is not declared as wilful defaulter by any bank or financial Institution or other lender;
- (v) The company does not have any transactions with struck off companies;
- (vi) The company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period;
- (vii) There is no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013;
- (viii) 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;
- (ix) The company have 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;
- (x) The company has no 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.
- (xi) The company have not traded or invested in Crypto currency or Virtual Currency during the year.
- (xii) The company does not have any subsidiaries therefore disclosure of compliance with layer of companies prescribed under clause 2(87) of section 2 of the Companies Act, 2013 is not applicable.



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21 The company has been incorporated on 4th October, 2025 . Therefore, this being First financials of the company , the previous year details are not presented. The financial statements were authorized for issue in accordance with a resolution passed by the Board of Directors on 27th May, 2026. The financial statements as approved by the Board of Directors are subject to final approval by its Shareholders.

As per our report of even date.

For CNK & Associates LLP

Chartered Accountants

Firm Regn. No.101961W/W-100036


Pareen Shah

Partner

Membership No.125011

Place : Ahmedabad

Date : 27th May, 2026



For and on Behalf of the Board of Directors

For Aprameya Medtech Private Limited


Chetan Mohan Joshi
Director

DIN : 03056083


Saurabh Kishor Bhatt
Director

DIN : 03071549



Place : Ahmedabad

Date : 27th May, 2026