SSSS & ASSOCIATES
CHARTERED ACCOUNTANTS

138, Kesar Residency, Sector 3,
Charkop, Kandivali (W),
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Independent Auditor's Report

To the Members of M/s Pramodini Medicare Limited
Report on the audit of the consolidated financial statements

Opinion

We have audited the accompanying consolidated financial statements of **M/s Pramodini Medicare Limited** ("the Company"), which comprise the consolidated balance sheet as at 31st March 2026, the consolidated statement of profit and loss and the consolidated statement of Cash Flows for the period ended as on that date, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 **("the Act")** in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at 31st March 2026 and its profits and cash flows for the period ended on that date.

Basis for Opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key audit matters are not applicable to the company as it is an unlisted company.

Information other than the consolidated financial statements and auditors' report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the consolidated financial statements and our auditor's report thereon.

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

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

Responsibilities of management and board of directors for the consolidated financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's responsibility

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated 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;

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- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated 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 Consolidated Financial Statements.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



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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 Act, 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. (A) As required by Section 143 (3) of the Act, we report that:
   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
   b) In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books.
   c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flows Statement dealt with by this report are in agreement with the books of account.
   d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
   e) On the basis of the written representations received from the directors as on 31st March, 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 over financial reporting;
   g) With respect to the other matters to be included in the Auditors' Report in accordance with the requirements of Section 197(16) of the Companies Act, 2013, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act.

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

   a) The company does not have any pending litigations as at 31st March 2026 which would impact its financial position in its consolidated financial statements.

   b) The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

   c) There are no amounts required to be transferred to the Investor Education and Protection Fund by the company.

   d) i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or

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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) Whether the management has represented , that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and

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

(e) The company has not declared any dividend during the period.

(f) Based on our examination of the books of account and records of the Company, and according to the information and explanations provided to us, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility. The audit trail feature was enabled and operational throughout the financial year ended March 31, 2026. We have verified that the audit trail has been preserved as per the statutory requirements, and no instances of tampering or disabling of the audit trail were noted during our audit.

For SSSS & Associates
Chartered Accountants
ICAI's Firm Registration No: 121769W
Peer Review Cert No. 016164

S.S.S.S. & Associates * M. No. 104406 * Chartered Accountants

CA Santosh Karhadkar
Partner
Membership No.: 104406
Place: Mumbai
Date: 16/07/2026
UDIN: 26104406XLBYLI5224

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Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1 of 'Report on Other Legal and Regulatory Requirements' of our report to the members of M/s Pramodini Medicare Limited of even date)

With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the consolidated financial statements for the year ended 31st March 2026 and on the basis of the information and explanation given to us during the course of the Audit, we report the following:

(xxi) Based on our examination of the records and according to the information and explanations given us, there are no qualifications or adverse remarks reported in the CARO reports of the companies included in the consolidated financial statements.

For SSSS & Associates
Chartered Accountants
ICAI's Firm Registration No: 121769W
Peer Review Cert No. 016164



CA Santosh Karhadkar
Partner
Membership No.: 104406
Place: Mumbai
Date: 16/07/2026
UDIN: 26104406XLBYLI5224

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Annexure B

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of M/s Pramodini Medicare Limited)

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

We have audited the internal financial controls over financial reporting of **M/s Pramodini Medicare Limited** ("the Company") as of March 31, 2026 in conjunction with our audit of the consolidated 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 adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A company's

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

For SSSS & Associates
Chartered Accountants
ICAI's Firm Registration No: 121769W
Peer Review Cert No. 016164

S.S.S.S. & Associates * M. No. 104406 * Chartered Accountants

CA Santosh Karhadkar
Partner
Membership No.: 104406
Place: Mumbai
Date: 16/07/2026
UDIN: 26104406XLBYLI5224

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Consolidated Balance sheet as on 31st March, 2026 **(₹ in lakh)**

Particulars	Note	31st March 2026	31st March 2025
Equity and liabilities			
Shareholder's funds			
Share capital	2	1,669.48	128.42
Reserves and surplus	3	3,645.69	3,449.02
Non-current liabilities			
Long term borrowings	4	1,376.34	803.47
Deferred tax liability (Net)	27.3	-	-
Long term provisions	5	40.48	36.50
Current liabilities			
Short term borrowings	6	408.47	277.95
Trade payables	7		
- Dues of MSME		42.22	3.32
- Dues of creditors other than MSME		40.07	52.19
Other current liabilities	8	1,963.28	825.12
Short term provisions	9	175.48	68.66
	Total	**9,361.52**	**5,644.65**
Assets			
Non-current assets			
Property, Plant and Equipment's and Intangible assets	10		
Property, Plant and Equipment	10 (A)	4,419.49	2,178.72
Intangible assets	10 (B)	1.33	-
Non-Current Investment	11	2.50	0.36
Deferred Tax Assets (Net)	27.3	196.14	180.42
Long Term Loans and Advances	12	1,133.69	945.25
Other Non-current Assets	13	301.36	406.15
Current assets			
Inventories	14	99.27	20.01
Trade receivables	15	1,740.05	1,117.49
Cash and Bank balances	16	643.70	711.68
Short-term loans and advances	17	753.50	39.18
Other Current Assets	18	70.50	45.39
	Total	**9,361.52**	**5,644.65**
Notes forming part of financial statements	1 - 28		

As per our report of even date

For SSSS & Associates

Chartered Accountants

ICAI's Firm Registration No: 121769W

CA Santosh Karhadkar

Partner

Membership number: 104406

Peer Review Cert No. 016164

Place : Mumbai

Date: 16-07-2026

UDIN: 26104406XLBYLI5224

For and on behalf of the board of directors of

Pramodini Medicare Limited

(CIN: U85110AP2000PLC035231)

Dr. Chalasani Kuldeep Kumar

Chairman and Managing Director

(DIN: 03142837)

Dr. Chalasani Kavitha

Non Executive Director

(DIN: 03142838)

Rajkamal Kona

Chief Financial Officer

Place : Vijayawada

Date: 16-07-2026

CS Rushikesh Gosavi

Company Secretary

Membership No: A 76144

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Consolidated Statement of profit and loss for the year ended 31st March, 2026 **(₹ in lakh)**

Particulars	Note	31st March 2026	31st March 2025
Income:			
Revenue from operations	19	6,228.75	3,823.77
Other income	20	109.09	30.86
Total income	**(I)**	**6,337.85**	**3,854.63**
Expenses:			
Cost of Services rendered	21	1,285.56	707.56
Change in inventories of stock in trade	22	(79.26)	(16.93)
Employees benefit expenses	23	1,134.01	469.30
Finance Costs	24	130.23	124.29
Depreciation and Amortization expenses	10	739.09	428.08
Other expenses	25	798.09	567.23
Total expenses	**(II)**	**4,007.73**	**2,279.52**
Profit/(Loss) before tax	**(I - II)**	**2,330.12**	**1,575.11**
Tax expense			
Current tax		592.46	462.31
Deferred tax		(15.72)	(1.19)
Current tax expense relating to prior years		15.65	-
		592.39	**461.11**
Profit/(Loss) after tax		**1,737.73**	**1,113.99**
Add/(Less): Share of profit/(loss) of associates		-	(11.24)
Profit/(Loss) for the year from continuing operations		**1,737.73**	**1,102.76**
Earnings per share (In Rs.)			
Basic and diluted			
Computed on the basis of total profit from continuing operations	27.2	10.41	6.67
Notes forming part of financial statements	1 - 28		

As per our report of even date
For SSSS & Associates
Chartered Accountants
ICAI's Firm Registration No: 121769W

CA Santosh Karhadkar
Partner
Membership number: 104406
Peer Review Cert No. 016164

Place : Mumbai
Date: 16-07-2026

UDIN: 26104406XLBYLI5224

For and on behalf of the board of directors of
Pramodini Medicare Limited
(CIN: U85110AP2000PLC035231)

Dr. Chalasani Kuldeep Kumar
Chairman and Managing Director
(DIN: 03142837)

Dr. Chalasani Kavitha
Non Executive Director
(DIN: 03142838)

Rajkamal Kona
Chief Financial Officer
Place : Vijayawada
Date: 16-07-2026

CS Rushikesh Gosavi
Company Secretary
Membership No: A 76144

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Consolidated Cash flow statement for the year ended 31st March, 2026

(₹ in lakh)

Particulars		31st March 2026	31st March 2025
Cash flows from operating activities			
Net profit before tax		2,330.12	1,575.11
Adjustments for			
Short/(Excess) Provision of Earlier Year		-	-
Depreciation and amortization expense		739.09	428.08
Items required to be disclosed separately			
Interest income		(109.09)	(30.86)
Finance cost paid		130.23	124.29
Operating profit before working capital changes		**3,090.35**	**2,096.61**
Changes in working capital:			
Trade receivables		(622.56)	676.82
Inventory		(79.26)	(16.93)
Short-term loans and advances		(714.32)	24.31
Other Bank balances		117.53	137.51
Other current assets		(25.10)	(9.28)
Other Non-current assets		104.79	(13.32)
Trade payables		26.79	(346.98)
Other current liabilities		1,138.16	97.99
Short term provision		0.99	(19.45)
Long Term Provisions		3.98	1.97
Profit generated from operations		3,041.34	2,629.26
Tax paid (net of refunds)		502.28	448.48
Net Cash generated from operating activities	(i)	**2,539.05**	**2,180.79**
Cash flows from investing activities			
Net Purchase of Property, Plant and Equipment & Intangible Asset		(2,981.18)	(996.01)
(Increase)/Decrease in Non Current Investments		(2.14)	(5.45)
Interest income		109.09	30.86
Long Term Loans and Advances		(188.44)	(487.46)
Net Cash generated from investing activities	(ii)	**(3,062.67)**	**(1,458.05)**
Cash flows from financing activities			
Proceeds/(Repayment) of Short-term borrowings		130.52	(288.52)
Proceeds of Long Term Borrowings		1,005.12	574.17
Repayment of Long term borrowings		(432.24)	(376.64)
Finance cost paid		(130.23)	(124.29)
Net cash generated from financial activities	(iii)	**573.16**	**(215.28)**
Net change in cash and cash equivalents	(i+ii+iii)	49.55	507.45
Cash and cash equivalents at the beginning of the year		587.35	79.90
Cash and cash equivalents at the end of the year		**636.90**	**587.35**
Component of Cash and Cash equivalents			
Cash on hand		28.61	21.30
Balance With banks		608.29	566.05
Balance With banks		**636.90**	**587.35**

Notes forming part of the financial statement 1 - 28

S. S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes to cash flows statement

1) The Cash Flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard (AS-7) statement of Cash Flow.

2) The figures for the corresponding previous year have been regrouped/ reclassified wherever necessary, to make them comparable.

As per our report on even date

For SSSS & Associates

Chartered Accountants

ICAI's Firm Registration No: 121769W

CA Santosh Karhadkar

Partner

Membership number: 104406

Peer Review Cert No. 016164

Place : Mumbai

Date: 16-07-2026

UDIN: 26104406XLBYLI5224

For and on behalf of the board of directors of

Pramodini Medicare Limited

(CIN: U85110AP2000PLC035231)

Dr. Chalasani Kuldeep Kumar

Chairman and Managing Director

(DIN: 03142837)

Dr. Chalasani Kavitha

Non Executive Director

(DIN: 03142838)

Rajkamal Kona

Chief Financial Officer

Place : Vijayawada

Date: 16-07-2026

CS Rushikesh Gosavi

Company Secretary

A76144

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the Consolidated Financial Statements

Note- 1

Corporation information

The Company was incorporated on 12th September 2000 having its registered office at D.No. 29-4-54K, Csi Complex, Prakasam Road, Suryaraopeta, Vijayawada - 520002. The Company is engaged in offering comprehensive solutions for pathology and radiology testing services such as imaging (including radiology), pathology/clinical laboratory and tele-radiology to customers across states. The Company has been converted from Private Limited Company to Public Limited Company vide necessary Resolution passed by the shareholders and the name of the company is this day changed to Pramodini Medicare Limited pursuant to issuance of Fresh Certificate of Incorporation 12th November 2025 vide CIN U85110AP2000PLC035231.

Significant accounting policies to Consolidated Financial Statements:

a. **Basis of preparation of financial statements**

The Consolidated Statement of Assets and Liabilities of the Company as on March 31, 2026, and the Consolidated Statement of Profit and Loss and Consolidated Statements of Cash Flows for the financial year ended on March 31, 2026, and the annexure thereto (collectively, the "Consolidated Financial Statements") have been compiled by the management from the Financial Statements of the Company for the financial year ended on March 31, 2026.

These Consolidated Financial Statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises the Accounting Standards notified u/s Section 133 read with Companies (Accounting Standards) Rules, 2021. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Consolidated Financial Statements of the company and its associates have been combined using equity method as per Accounting Standard 23 – "Accounting for Investments in Associates in Consolidated Financial Statements" notified by Companies (Accounting Standards) Rules, 2021.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

b. **Use of estimates**

The preparation of Consolidated Financial Statements is in conformity with generally accepted accounting principles requires management to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, belief that these estimates are reasonable and prudent, actual results may differ from estimates.

c. **Cash flow statement**

The statement of cash flows have been prepared under indirect method, whereby profit or loss is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value to be cash equivalents.

S.S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the Consolidated Financial Statements

Note- 1

d. **Revenue recognition**

Sale of services

Revenue from operations comprises income from diagnostic and related healthcare services provided by the Company. Revenue is recognised on an accrual basis when the services are rendered, i.e., when diagnostic tests are conducted and/or reports are delivered to patients or customers, and it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of discounts, rebates, and taxes collected on behalf of the government. In respect of services rendered to institutional customers, including hospitals and other healthcare providers, revenue is recognised upon completion of the diagnostic services in accordance with the terms of the underlying arrangements.

Interest Income

Interest Income is recognized on a time proportion basis, taking into account the amount outstanding and the rate applicable.

e. **Property Plant and Equipment**

Property, Plant and Equipment (PPE) are stated at cost less accumulated depreciation and impairment losses, in accordance with AS 10 – Property, Plant and Equipment. Cost comprises purchase price, including import duties and non-refundable taxes, and any directly attributable expenditure to bring the asset to its working condition for intended use. Subsequent costs are capitalised only when it is probable that future economic benefits will flow to the Company and the cost can be measured reliably; all other repairs and maintenance are charged to the statement of profit and loss as incurred.

f. **Depreciation**

Depreciation on PPE is commenced on when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended. Depreciation is provided on the "Written Down Value Method" as per the useful lives specified in Part C of Schedule II to the Companies Act, 2013. The residual value and the useful life of an asset is reviewed at least at each financial year-end and, if expectations differ from previous estimates, the change is recognised in the statement of profit and loss with appropriate disclosure thereof.

The estimated useful lives are mentioned below:

Type of assets	Useful life
Electrical Fittings	10 years
Air Conditioners	15 years
Medical Equipment	13 years
Furniture and Fixtures	10 years
Vehicles	8 years
Office equipment	15 years
Computer	3 years
Generator	15 years

g. **Intangible assets**

Intangible assets are stated at cost, less accumulated amortisation. Costs include all expenses incurred to bring the asset to its present condition. Intangible assets are amortised on a straight-line basis over the estimated useful life as specified in Schedule II of the Companies Act 2013. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss.

h. **Impairment of Assets:**

As on each Balance Sheet date, if internal / external indicators suggest that an asset may be impaired, the carrying amount of the asset is tested for impairment so as to determine, the provision for impairment loss required. No such provision is required to be made. If at the Balance Sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed, and the asset is reflected at the recoverable amount subject to a maximum of depreciable historical cost. Reversal of impairment loss is recognized immediately as income in the profit and loss account. No such reversal is required to be made.

S.S.S.D & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the Consolidated Financial Statements

Note- 1

i. **Investments**

Investment that are readily realizable and are intended to be held for not more than one year from the date, on which such investments are made, are classified as current investments. All other investments are classified as long - term investments (non-current

Current investments are carried at lower of cost and net realisable value, determined on an individual investment basis, in accordance with AS 13 – Accounting for Investments. Any decline in value is recognised in the statement of profit and loss, while reversals of such reductions are recognised when there is a subsequent increase in value

Long-term investments are carried at cost. However, provision for diminution is made to recognize a decline, other than temporary, in the value of the investments, such reduction being determined and made for each investment individually.

Investment in associate companies, firms and LLPs are recognised considering equity method as per accounting standard - 23.

j. **Inventories**

Inventories comprising diagnostic consumables, including radiology films and other medical supplies are valued at the lower of cost and net realisable value. Cost of inventories is determined on a first-in-first-out (FIFO) basis and includes purchase price, non-refundable taxes and duties, freight inward and other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale.

Radiology films and other consumables are generally consumed in the rendering of diagnostic services and are not held for trading. Accordingly, such items are valued as consumables and are charged to the Statement of Profit and Loss upon consumption. Provision is made for obsolete, slow-moving and expired inventories based on management's assessment of usability and shelf life, particularly in respect of medicines, reagents and contrast materials.

k. **Employee Benefits**

All short-term employee benefits are recognized at their undiscounted amount in the accounting period in which they are incurred. Contributions to defined contribution plans are recognized as expense when employees have rendered services entitling them to such benefits.

Company is paying off salary inclusive of bonus, awards, ex-gratia, performance pay & other benefits to all employees as per Company's policy.

Leave Encashment: The company does not have any leave encashment policy. Accordingly, there is no provision created towards leave encashment liabilities as at the balance sheet date, since no obligation exists beyond the current reporting period.

Defined Contribution Plan:

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of profit and loss during the period in which employee renders the related service.

Defined benefits Plan:

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service subject to any monetary limits. Vesting occurs upon completion of five years of service. The calculation of the Company's obligation is performed annually by a qualified actuary using the projected unit credit method. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year/Period.

l. **Cost recognition**

Costs and expenses are recognized when incurred and have been classified according to their nature.

The costs of the Company are broadly categorized in employee benefit expenses, finance cost, depreciation and amortization expense and other expenses. Other expenses mainly include advertisement expenditure, expenses for development of application and its maintenance, CSR expenses and donations, professional and legal fees and software subscription charges.

m. **Borrowing Cost**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use or sale. All other borrowing costs are recognised in Statement of Profit and Loss in the period in which they are incurred.

S.S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the Consolidated Financial Statements

Note- 1

n. **Earnings per share**

Earnings per Share has been computed in accordance with Accounting Standard 20 - "Earning Per Share" 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. The earnings considered for ascertaining the company's Earnings per Share is the net profit after tax.

Diluted earnings per share is computed in accordance with AS 20 – Earnings Per Share by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period, adjusted for the effects of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion would decrease the earnings per share or increase the loss per share.

o. **Income tax**

Tax expense comprises of current tax and deferred tax. Provision for current tax is made for the tax liability payable on taxable income after considering the allowances, deductions and exemptions and disallowances if any determined in accordance with the prevailing tax laws.

Deferred tax is recognized, subject to consideration of prudence, on temporary differences between taxable and accounting income which originates in one period and are capable of reversal in one or more subsequent periods (adjusted for reversals expected during tax holiday period). The tax effect is calculated on accumulated temporary differences at the year end based on tax rates and laws enacted or substantially enacted as of the balance sheet date. In the event of unabsorbed depreciation and carry forward of losses, deferred tax assets are recognised only to the extent that there is virtual certainty that sufficient future taxable income will be available to realise such deferred tax assets. In other situations, deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future taxable income will be available to realise such deferred tax assets. The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right, and these relate to taxes on income levied by the same governing taxation laws.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

The Company offsets, on a year-on-year basis, the current tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis

p. **Provisions, contingent liabilities and contingent assets**

The Company creates a provision when there is a present obligation as a result of an obligating event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the outflow. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimate.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

Contingent liabilities and contingent assets are reviewed at each balance sheet date.

q. **Prior Period Items**

The Company identified certain items relating to prior periods that required adjustment. These adjustments have been made in accordance with applicable accounting standards and have been reflected in the financial statements. The impact of these prior period items has been disclosed, and where necessary, comparative figures have been restated to ensure the financial statements provide an accurate representation of the Company's financial position and performance.

r. **Segment Reporting Policies:**

i. Primary Segment is identified based on the nature of services, the different risks and returns and the internal business reporting system. Secondary Segment is identified based on the geographic allocation of its customers.

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

S.S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the Consolidated Financial Statements

Note- 1

s. **Cash & Cash Equivalent**

Cash and cash equivalents comprise cash and cash deposits with banks. The Company considers all highly liquid investments with an original maturity at a date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

t. **Foreign Currency Transactions:**

(i) Initial Recognition

Foreign currency transactions are recorded, on initial recognition in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Measurement:

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

(iii) Treatment of Foreign Exchange:

Exchange differences arising on settlement/ restatement of foreign currency monetary assets and liabilities of the Company are

S.S.S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the consolidated financial statements

Note 2 Share capital

(₹ in lakh)

Particulars	31st March 2026	31st March 2025
(a) Authorized		
2,50,00,000 (Previous year: 50,00,000) Equity Shares of ₹10 each	2,500.00	500.00
	2,500.00	**500.00**
(b) Issued, subscribed and fully paid up		
1,66,94,795 (Previous year: 12,84,215) Equity Shares of ₹10 each	1,669.48	128.42
	1,669.48	**128.42**

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period

Issued, subscribed and fully paid up

Particulars	Opening balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes	Closing balance
Equity shares with voting rights								
Year ended 31 March, 2026								
- Number of shares	12,84,215	-	1,54,10,580	-	-	-	-	1,66,94,795
- Amount (₹)	128.42	-	1,541.06	-	-	-	-	1,669.48
Year ended 31 March, 2025								
- Number of shares	1,28,42,150	-	-	-	-	-	(1,15,57,935)	12,84,215
- Amount (₹)	1,284.22	-	-	-	-	-	(1,155.79)	128.42

(ii) During FY 2025-26, the authorised share capital of the Company was increased from ₹500 lakh divided into 50,00,000 equity shares of ₹10 each to ₹2,500 lakh divided into 2,50,00,000 equity shares of ₹10 each pursuant to shareholders' approval dated 16th March 2026.

(iii) During the FY 2024-25, pursuant to the approval of the shareholders obtained at the Extraordinary General Meeting held on 30th March 2025, the Company has consolidated its equity shares in the ratio of 10 equity shares of FV of ₹1 each into 1 equity share of FV of ₹10 each, effective from 30th March 2025. Consequent to the above consolidation, the number of issued, subscribed and paid-up equity shares of the Company has reduced from 1,28,42,150 equity shares of ₹1 each to 12,84,215 equity shares of ₹10 each. The consolidation of equity shares represents a capital reorganisation and does not impact the net worth, reserves or total paid-up share capital of the Company.

(iv) The company has one class of equity shares having a par value of Rs. 10.00 each. Each shareholder is eligible for one vote per share held. The dividend proposed (if any) by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(v) During the current financial year, Company has issued the bonus equity shares in the ratio of 12 equity shares for every 1 existing equity shares held by the shareholders of the Company as on the record date 20th March 2026. Hence, 1,54,10,580 equity shares of face value ₹10 each aggregating to ₹1,541.06 lacs has been issued by capitalisation of free reserves and securities premium to that extent.

S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the consolidated financial statements

Note 2 Share capital **(₹ in lakh)**

(vi) Details of shares held by each shareholder holding more than 5% shares:

Class of shares/Name of shareholder	31st March 2026		31st March 2025	
	Number of shares held	% holding	Number of shares held	% holding
Sri Ram Medicare Pvt Ltd	45,87,154	27.48%	3,52,858	27.48%
Infer Radiological and Imaging Services Pvt Ltd	-	0.00%	64,211	5.00%
Dr. Chalasani Kuldeep Kumar	80,87,586	48.44%	6,35,023	49.45%
Dr. Chalasani Kavitha	16,34,737	9.79%	1,25,749	9.79%
Yash Hitesh Patel	8,34,756	5.00%	64,212	5.00%
	1,51,44,233	**90.71%**	**12,42,053**	**96.72%**

(vii) Details of shareholding of promoters

Promoter name	31st March 2026		31st March 2025		% Change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
Sri Ram Medicare Pvt Ltd.	45,87,154	27.48%	3,52,858	27.48%	0.00%
Dr. Chalasani Kuldeep Kumar	80,87,586	48.44%	6,35,023	49.45%	-1.00%
Dr. Chalasani Kavitha	16,34,737	9.79%	1,25,749	9.79%	0.00%
	1,43,09,477	**85.71%**	**11,13,630**	**86.72%**	

S.S.S.S. & Associates Chartered Accountants M. No. 104406

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the consolidated financial statements **(₹ in lakh)**

Particulars	Current year	Previous year
Note - 3 Reserves and surplus		
Security Premium		
Opening balance	296.62	296.62
Add: Created during the year	-	-
Less: Utilized during the year	(296.62)	-
Closing balance	**-**	**296.62**
Statement of Profit and Loss		
Balance as per last financial statement	3,152.40	2,271.32
Less : Utilized for bonus issue of shares	(1,244.44)	-
Less : Prior Period Item	-	(221.67)
Add: Transferred from statement of profit and loss for the year	1,737.73	1,102.76
	3,645.69	**3,152.40**
Note - 4 Long term borrowings		
Secured(*)		
Term loans from banks	991.77	256.13
Term loans from NBFCs	379.49	522.88
Vehicle loans from banks	5.08	24.46
	1,376.34	**803.47**
(*)Refer note 28.6 for details of charges created		
Note - 5 Long term provisions		
Provision for gratuity	40.48	36.50
	40.48	**36.50**
Note - 6 Short term borrowings		
Current maturities of long term borrowings(*)		
Loans from Banks	266.40	154.60
Loans from NBFCs	142.07	123.35
	408.47	**277.95**
(*)Refer note 28.6 for details of charges created		
Note - 7 Trade payables		
Total outstanding dues of MSME	42.22	3.32
Total outstanding dues of creditors other than MSME (Refer Note 28.2)	40.07	52.19
	82.29	**55.51**
Note - 8 Other current liabilities		
Statutory dues	34.86	0.82
Other payables		
- Related parties (Refer Note 26)	-	-
- other than related parties (Refer note below)	1,928.42	824.30
	1,963.28	**825.12**

Note on payable for capital goods:

The Company has acquired capital goods such as MRI, CT scan machine for Belagavi centre and payable as on 31st March 2026 includes balances payable to vendors of these machines. LCs has been issued by Axis bank amounting to Rs. 1,431 lakhs towards payment to vendors of these medical equipments.

S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the consolidated financial statements (₹ in lakh)

Particulars	Current year	Previous year
Note - 9 Short term provisions		
Provision for Gratuity	5.80	4.81
Provision for Tax (net of advance tax)	169.68	63.85
	175.48	**68.66**
Note - 11 Non-Current Investment		
Trade investments (Refer Note below)	-	0.36
Other Non-Trade investments (Refer Note below)	2.50	-
	2.50	**0.36**

Notes

a) Long-term loans granted to associates which are, in substance, part of the Company's net investment in such associates have been considered while recognising the Company's share of losses under the equity method.

b) The Company has recognised its share of losses in the partnership firm only to the extent of its net investment and has discontinued recognising further losses as the Company does not have any legal or constructive obligation to fund such losses.

c) The reporting dates of the financial statements and accounting policies of the Associates companies, firms & LLP are same as the Company and no adjustments to the financial statements of the Associates were required to be made in this consolidated financial statements.

d) The Company has transferred its entire share of 50% in Vrisan Exports Pvt Ltd on 11th March 2026 for consideration of Rs. 0.50 lakhs and the Company does not hold any share as on the date of signing of this Restated Consolidated Financial Statement.

e) Partnership firm Bezwada Tigers has been dissolved vide dissolution deed dated 15th December 2025 and capital balance of firm has been settled against current account balance accumulated due to losses over the years.

Note - 12 Long Term Loans and Advances		
Capital advances (Unsecured and considered good)		
- to Related parties	-	-
- to Others (Refer note (a) below)	400.00	400.00
Other loans and advances (Unsecured and considered good)		
- to Related parties (Refer note (b) below)	733.69	545.25
- to Others	-	-
	1,133.69	**945.25**

Notes

(a) The Company has entered into tripartite agreement with one Hospital and one private limited company acting as agent to acquire diagnostic and radiology divison of the Hospital at certain consideration. The advance pertains to amount given to one agent with sole objective to acquire the said division and set up the necessary facilities.

(b) During the year, the Company has granted loan/advance to its Associate Company, Vista Pramodini Medicare Pvt Ltd, in the ordinary course of business. The loan/advance is unsecured and is repayable on demand. The terms and conditions of the said loan are not prejudicial to the interest of the Company. The Company is in compliance with the applicable provisions of the Companies Act, 2013 and Accounting Standard (AS) 18 – Related Party Disclosures prescribed under IGAAP. No provision for impairment or write-off has been considered necessary in respect of the above loan as at the reporting date.

Note - 13 Other Non-current Assets		
Fixed Deposit with Bank having remaining maturity of more than 12 months	89.08	231.96
Security Deposits		
Deposit for Electricity	54.65	16.65
Deposit for Rent	83.41	83.41
Deposit for Equipments	73.67	73.67
Deposit for Telephone & small Equipments	0.56	0.46
	301.36	**406.15**
Notes		
Out of the above, FDs lien marked against overdraft facility of Rs. 128 lakhs from HDFC Bank:	84.26	147.51

S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the consolidated financial statements (₹ in lakh)

Particulars	Current year	Previous year
Note - 14 Inventories		
Stock in Hand		
Stock of Films and medicines	99.27	20.01
	99.27	**20.01**
Note - 15 Trade receivables		
Unsecured and considered good		
Undisputed Trade Receivable (Refer Note 28.3)	1,740.05	1,117.49
	1,740.05	**1,117.49**
Note - 16 Cash and bank balances		
1. Cash and Cash Equivalents		
Balances with Banks in Current Accounts	608.29	566.05
Cash in hand	28.61	21.30
2. Other Bank Balance		
Fixed Deposit (having original Maturity of more than 3 Months and remaining Maturity of less than 12 Months)		
- Fixed deposits	6.80	124.33
	643.70	**711.68**
Note - 17 Short-term loans and advances		
Others (Unsecured and considered good)		
Advance against Salary	14.25	-
Advance for Capital Goods	161.00	-
Advance to Suppliers	540.83	39.18
Prepaid Expenses	4.99	-
Prepaid Tax-Net-GST Recevable	8.46	-
IPO Expenses (Deferred)	23.97	-
	753.50	**39.18**
Note - 18 Other Current Assets		
TDS Recoverable from NBFC	0.52	-
Deposit from tenders	69.97	45.39
	70.50	**45.39**
Note - 19 Revenue from operations		
Sale of Services (net of indirect taxes)	6,228.75	3,823.77
	6,228.75	**3,823.77**
Note - 20 Other income		
Interest income	108.96	30.86
Profit on disposal of investment in Associates	0.14	-
	109.09	**30.86**
Note - 21 Cost of Rendered Services		
Professional Charges	695.65	409.19
Commission expense	34.70	-
Purchases-Films & Lab Kits etc	555.21	298.36
	1,285.56	**707.56**

S.S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the consolidated financial statements **(₹ in lakh)**

Particulars	Current year	Previous year
Note - 22 Change in inventories of stock in trade		
Films and medicines		
Opening Balance of Stock	20.01	3.08
Less: Closing Balance of Stock	99.27	20.01
Increase/(Decrease) in Stock	**(79.26)**	**(16.93)**
Note - 23 Employees benefit expenses		
Salaries, wages, bonus and other allowances	368.98	229.44
Man Power Contract Charges	684.39	169.59
Contribution to provident and other funds	11.14	4.64
Staff welfare expenses	4.53	3.80
Gratuity expense	4.97	1.83
Director Remuneration	60.00	60.00
	1,134.01	**469.30**
Note - 24 Finance Costs		
Interest expenses		
Interest expense-On bank loan	89.79	78.80
Interest expense-Other borrowing costs	23.82	23.23
MSME Interest Expenses	0.01	-
Interest on late payment of tax	-	12.27
Other borrowing costs		
Bank Charges and Processing Charges	16.62	9.98
	130.23	**124.29**
Note - 25 Other Expenses		
Payment to auditors (refer note 25.1 below)	3.25	0.90
CSR expenses	23.75	17.05
Tours and Travelling Expenses - Domestic	27.72	24.12
Petrol , Diesel and Conveyance Charges	78.62	79.30
Repairs and Maintenance Expenses	306.32	148.09
Telephone Expenses	4.72	4.47
Insurance Expenses	3.35	4.65
Rates and Taxes	2.94	1.71
Rent	84.68	84.92
Rent on Machinery	165.10	170.43
Printing and Stationery Expenses	50.57	10.42
Other Miscellaneous Expenses	47.06	21.18
	798.09	**567.23**
Note - 25.1 Payments to auditor		
Statutory audit fees	3.25	0.30
Other Professional Charges	-	0.60
	3.25	**0.90**

S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the consolidated financial statements

Note - 10 (A) Property, Plant and Equipment's and Intangible assets

(₹ in lakh)

	Gross block									
A Property, Plant and Equipment	**Balance as at 1 April, 2025**	**Additions**	**Disposals**	**Acquisitions through business combinations**	**Reclassified as held for sale**	**Revaluation increase**	**Effect of foreign currency exchange differences**	**Borrowing cost capitalized**	**Other adjustments**	**Balance as at 31 March, 2026**
	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
Electrical Fittings	86.71	18.59	-	-	-	-	-	-	-	105.30
Air Conditioners	47.48	-	-	-	-	-	-	-	-	47.48
Medical Equipment	5,077.93	2,933.31	-	-	-	-	-	-	-	8,011.23
Furniture and Fixtures	24.17	0.42	-	-	-	-	-	-	-	24.59
Vehicles	239.04	-	-	-	-	-	-	-	-	239.04
Office equipment	19.69	0.90	-	-	-	-	-	-	-	20.60
Computer	33.14	26.55	-	-	-	-	-	-	-	59.69
Generator	77.90	-	-	-	-	-	-	-	-	77.90
Total	**5,606.06**	**2,979.77**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8,585.83**
Previous year										
Electrical Fittings	83.30	3.41	-	-	-	-	-	-	-	86.71
Air Conditioners	47.48	-	-	-	-	-	-	-	-	47.48
Medical Equipment	4,092.21	985.72	-	-	-	-	-	-	-	5,077.93
Furniture and Fixtures	24.17	-	-	-	-	-	-	-	-	24.17
Vehicles	227.14	11.90	-	-	-	-	-	-	-	239.04
Office equipment	18.96	0.74	-	-	-	-	-	-	-	19.69
Computer	31.36	1.77	-	-	-	-	-	-	-	33.14
Generator	77.90	-	-	-	-	-	-	-	-	77.90
Total	**4,602.52**	**1,003.54**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,606.06**

S.S.S.S. & Associates Chartered Accountants M. No. 104406

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the consolidated financial statements

Note - 10 (A) Property, Plant and Equipment's and Intangible assets

(₹ in lakh)

	Accumulated depreciation and impairment								Net block	
A Property, Plant and Equipment	**Balance as at 1 April, 2025**	**Depreciation for the year**	**Eliminated on disposal of assets**	**Eliminated on reclassification as held for sale**	**Impairment losses recognized in statement of profit and loss**	**Reversal of impairment losses recognized in Statement of Profit and Loss**	**Other adjustments**	**Accumulated Depreciation as at 31 March, 2026**	**Balance as at 31 March, 2026**	**Balance as at 31 March, 2025**
	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
Electrical Fittings	67.36	10.03	-	-	-	-	-	77.39	27.91	19.35
Air Conditioners	30.34	3.02	-	-	-	-	-	33.36	14.13	17.15
Medical Equipment	3,034.52	694.33	-	-	-	-	-	3,728.85	4,282.38	2,043.40
Furniture and Fixtures	18.17	1.52	-	-	-	-	-	19.69	4.90	6.00
Vehicles	178.04	16.73	-	-	-	-	-	194.77	44.27	61.00
Office equipment	14.82	0.91	-	-	-	-	-	15.73	4.87	4.87
Computer	29.80	8.19	-	-	-	-	-	37.99	21.70	3.33
Generator	54.28	4.27	-	-	-	-	-	58.56	19.34	23.62
Total	**3,427.34**	**739.00**	**-**	**-**	**-**	**-**	**-**	**4,166.34**	**4,419.49**	**2,178.72**
Previous year										
Electrical Fittings	61.51	5.85	-	-	-	-	-	67.36	19.35	21.79
Air Conditioners	26.63	3.70	-	-	-	-	-	30.34	17.15	20.85
Medical Equipment	2,646.64	387.89	-	-	-	-	-	3,034.52	2,043.40	1,445.57
Furniture and Fixtures	16.17	2.00	-	-	-	-	-	18.17	6.00	8.00
Vehicles	156.76	21.29	-	-	-	-	-	178.04	61.00	70.38
Office equipment	13.92	0.90	-	-	-	-	-	14.82	4.87	5.03
Computer	27.59	2.22	-	-	-	-	-	29.80	3.33	3.78
Generator	50.04	4.24	-	-	-	-	-	54.28	23.62	27.86
Total	**2,999.26**	**428.08**	**-**	**-**	**-**	**-**	**-**	**3,427.34**	**2,178.72**	**1,603.27**

S.S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the consolidated financial statements

Note - 10 (B) Property, Plant and Equipment's and Intangible assets **(₹ in lakh)**

B. Intangible assets	Gross block									
	Balance as at 1 April, 2025	Additions	Disposals	Acquisitions through business combinations	Reclassified as held for sale	Revaluation increase	Effect of foreign currency exchange differences	Borrowing cost capitalized	Other adjustments	Balance as at 31 March, 2026
	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
Software	77.97	1.42	-	-	-	-	-	-	-	79.39
Total	**77.97**	**1.42**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**79.39**
Previous year										
Software	77.97	-	-	-	-	-	-	-	-	77.97
Total	**77.97**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**77.97**

Note - 10 (B) Property, Plant and Equipment's and Intangible assets

B. Intangible assets	Accumulated amortization and impairment								Net block	
	Balance as at 1 April, 2025	Amortization expense for the year	Eliminated on disposal of asse'ts	Eliminated on reclassification as held for sale	Impairment losses recognized in statement of profit and loss	Reversal of impairment losses recognized in Statement of Profit and Loss	Other adjustments	Accumulated amortization as at 31 March, 2026	Balance as at 31 March, 2026	Balance as at 31 March, 2025
	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
Software	77.97	0.09	-	-	-	-	-	78.06	1.33	-
Total	**77.97**	**0.09**	**-**	**-**	**-**	**-**	**-**	**78.06**	**1.33**	**-**
Previous year										
Software	77.97	-	-	-	-	-	-	77.97	-	-
Total	**77.97**	**-**	**-**	**-**	**-**	**-**	**-**	**77.97**	**-**	**-**

S.S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the consolidated financial statements

Note 26 Related party transactions

Description of relationship	Names of related parties
Key management personnel (KMP)	Dr. Chalasani Kuldeep Kumar (Managing Director) Dr. Chalasani Kavitha (Director) Rajkamal Kona (Chief Financial Officer - appointed from 1st January 2026) Rushikesh Gosavi (Company Secretary - appointed from 1st November 2025)
Enterprise having significant influence over the	Sri Ram Medicare Pvt Ltd (Enterprise having significant influence over the Company)
Company/LLP in which KMP/Relatives of KMP can exercise significant influence	Infer Radiological & Imaging Services Pvt Ltd (Enterprise under common control) Vista Pramodini Pvt Ltd (Associates Company (From 18th October 2021) Bezawada Tigers (Firm in which the Company has significant influence (From 14th July 2022 to 15th December 2025) Vrisan Exports Pvt Ltd (Associates Company (From 14th June 2024 to 11th March 2026) Khapra Diagnostics LLP (Firm in which the Company has significant influence (From 18th March 2025)

Note: Related parties have been identified by the management.

Details of related party transactions during the year ended 31 March, 2026 and balances outstanding as at 31 March, 2026: **(₹ in lakh)**

Particulars	KMP		Relatives of KMP		Entities in which KMP / relatives of KMP can exercise significant influence		Total	
	Mar-26	Mar-25	Mar-26	Mar-25	Mar-26	Mar-25	Mar-26	Mar-25
Transactions during the year								
Directors Remuneration paid								
Dr. Chalasani Kuldeep Kumar	60.00	60.00	-	-	-	-	60.00	60.00
Professional Fees Paid								
Dr. Chalasani Kavitha	2.32	0.36	-	-	-	-	2.32	0.36
Salary Paid								
Rajkamal Kona	1.35	-	-	-	-	-	1.35	-
CS Rushikesh Vijay Gosavi	1.50	-	-	-	-	-	1.50	-
Diagnostic Collections Received on behalf of Company								
Infer Radiological & Imaging Services Pvt Ltd	-	-	-	-	-	94.17	-	94.17
Manpower Contract Charges paid								
Infer Radiological & Imaging Services Pvt Ltd	-	-	-	-	60.97	22.00	60.97	22.00
Expenses paid by Company on behalf of related party								
Infer Radiological & Imaging Services Pvt Ltd	-	-	-	-	20.31	-	20.31	-
Interest Income								
Vista Pramodini Medicare Private Limited	-	-	-	-	92.71	8.05	92.71	8.05
Advance Paid								
Infer Radiological & Imaging Services Pvt Ltd	-	-	-	-	130.23	-	130.23	-
Loans taken								
Dr. Ch. Kuldeep Kumar	-	346.38	-	-	-	-	-	346.38
Dr. Ch. Kavitha	-	58.53	-	-	-	-	-	58.53
Loans Given								
Sri Ram Medicare Pvt Ltd	-	-	-	-	30.00	-	30.00	-
Vista Pramodini Medicare Private Limited	-	-	-	-	105.00	115.00	105.00	115.00
Infer Radiological & Imaging Services Pvt Ltd	-	-	-	-	-	80.00	-	80.00
Loans taken repaid								
Dr. Ch. Kuldeep Kumar	-	437.23	-	-	-	-	-	437.23
Dr. Ch. Kavitha	-	60.00	-	-	-	-	-	60.00
Loans given repaid								
Sri Ram Medicare Pvt Ltd	-	-	-	-	30.00	-	30.00	-
Vista Pramodini Medicare Private Limited	-	-	-	-	-	35.00	-	35.00
Infer Radiological & Imaging Services Pvt Ltd	-	-	-	-	-	80.00	-	80.00

S.S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Details of related party transactions during the year ended 31 March, 2026 and balances outstanding as at 31 March, 2026: **(₹ in lakh)**

Particulars	KMP		Relatives of KMP		Entities in which KMP / relatives of KMP can exercise significant influence		Total	
	Mar-26	Mar-25	Mar-26	Mar-25	Mar-26	Mar-25	Mar-26	Mar-25
Investment								
Bezawada Tigers	-	-	-	-	-	4.96	-	4.96
Vrisan Exports Pvt Ltd	-	-	-	-	-	0.50	-	0.50
Khapra Diagnostics LLP	-	-	-	-	2.50	-	2.50	-
Share of Loss from partnership firm								
Bezawada Tigers	-	-	-	-	-	11.10	-	11.10
Guarantees issued on behalf								
Sri Ram Medicare Pvt Ltd	-	-	-	-	495.00	495.00	495.00	495.00
Balances outstanding at the end of the year								
Salary Payable								
Rajkamal Kona	0.55	-	-	-	-	-	0.55	-
CS Rushikesh Vijay Gosavi	0.45	-	-	-	-	-	0.45	-
Receivable on account of expenses								
Infer Radiological & Imaging Services Pvt Ltd	-	-	-	-	16.32	-	16.32	-
Advance paid								
Infer Radiological & Imaging Services Pvt Ltd	-	-	-	-	130.21	-	130.21	-
Investment in associate company								
Vista Pramodini Medicare Private Limited	-	-	-	-	-	0.50	-	0.50
Vrisan Exports Pvt Ltd	-	-	-	-	-	0.36	-	0.36
Khapra Diagnostics LLP	-	-	-	-	2.50	-	2.50	-
Unsecured loan receivable								
Vista Pramodini Medicare Private Limited	-	-	-	-	733.69	545.25	733.69	545.25

The Company has obtained personal guarantees from the promoters/directors for its borrowings

All transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions.

Outstanding balances for trade receivable, trade payable and other payables are unsecured.

The Company has not recorded any impairment of balances relating to amounts owed by related parties during the year ended March 31, 2026.

The assessment is undertaken by the Company each financial year through evaluating the financial position of the related party and the market in which the related party operates.

The Company has transferred its entire share of 50% in Vrisan Exports Pvt Ltd on 11th March 2026 for consideration of Rs. 0.50 lakhs and the Company does not hold any share as on the date of signing of this Restated Consolidated Financial Statement.

Partnership firm Bezwada Tigers has been dissolved vide dissolution deed dated 15th December 2025 and capital balance of firm has been settled against current account balance accumulated due to losses over the years.

S.S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the consolidated financial statements

Note 27 Additional information to the provisional financial statement

Note	Particulars		(₹ in lakh) 31st March 2026	31st March 2025
27.1	**Contingent liabilities and commitments (to the extent not provided for)**			
(i)	Contingent liabilities			
	(a) Claims against the company not acknowledged as debt		0.39	0.26
	(b) Guarantees given by the Company (including bank guarantees)			
	Bank Guarantees issued to Parties		67.00	2.00
	As Guarantor for Group Companies		495.00	495.00
(ii)	Commitments			
	(a) Estimated amount of contracts remaining to be executed on capital account and not provided for		Nil	Nil
	(b) Uncalled liability on shares and other investments partly paid		Nil	Nil
	(c) Other commitments (Capital commitments)		4,624.00	Nil

27.2 **Earnings per share (EPS)**

The following reflects the profit and share data used in the basic EPS computations:

		31st March 2026	31st March 2025
Total (continuing) operations for the year			
Profit/(loss) after tax		1,737.73	1,113.99
Net profit/(loss) for calculation of basic EPS	**(A)**	**1,737.73**	**1,113.99**
Weighted average number of equity shares in calculating basic EPS	(B)	1,66,94,795	1,66,94,795
Earnings per share (EPS) (basic) (In Rs.)	**(A/B)**	**10.41**	**6.67**

The following reflects the profit and share data used in the diluted EPS computations:

		31st March 2026	31st March 2025
Total (continuing) operations for the year			
Profit/(loss) after tax		1,737.73	1,113.99
Net profit/(loss) for calculation of diluted EPS	**(A)**	**1,737.73**	**1,113.99**
Weighted average number of equity shares in calculating diluted EPS	(B)	1,66,94,795	1,66,94,795
Earnings per share (EPS) (diluted) (In Rs.)	**(A/B)**	**10.41**	**6.67**

27.3 **Deferred tax asset/liability (net)**

		31st March 2026 (₹ in lakhs)	31st March 2025 (₹ in lakhs)
Opening Balance of Deferred Tax Asset / (Liability)		**180.42**	**266.73**
Deferred tax asset			
On difference in book balance and tax balance of property, plant and equipment		14.47	(2.61)
On account of gratuity provision		1.25	0.53
On account of loss of associates		-	43.75
Gross deferred tax assets	**(A)**	**15.72**	**41.67**
Deferred tax liability			
On difference in book balance and tax balance of property, plant and equipment		-	-
Gross deferred tax liabilities	**(B)**	-	-
Deferred tax Asset/(Liability) (Net)	**(A/B)**	**15.72**	**41.67**
Closing Balance of Deferred Tax Asset / (Liability)		**196.14**	**308.40**

	Particulars	31st March 2026	31st March 2025
27.4	Value of imports calculated on CIF basis	-	-
27.5	Expenditure in foreign currency	-	-
27.6	Earnings in foreign exchange	-	-

27.7 The management has confirmed that adequate provisions have been made for all the known and determined liabilities and the same is not in excess of the amounts reasonably required to be provided for.

27.8 The balances appearing under long term borrowings, short term borrowings, trade payables and loans and advances are subject to confirmation and reconciliation and consequential adjustment, if any, will be accounted for in the year of confirmation and/or reconciliation.

S.S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the consolidated financial statements

Note 27 Additional information to the provisional financial statement

27.9 In the opinion of the Board, assets other than property, plant and equipment's do have a value on realization in the ordinary course of business at least equal to the amount at which they are stated.

27.10 Micro, Small and Medium Enterprises in terms of section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 have been determined to the extent such parties have been identified on the basis of information available with the Company. Since the relevant information is readily available, disclosures have been made in the accounts.. However, in the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provision of this act is not expected to be material.

27.11 Previous year's figures have been regrouped/reclassified and re-instated wherever necessary to correspond with the current year's classification/disclosure.

S.S.S. & Associates M No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the consolidated financial statements

Note 28 Additional regulatory information

28.1 Analytical ratios

The reporting of accounting ratios is not applicable in case of Consolidated Financial Statements.

28.2 Trade Payables ageing schedule

(₹ in lakh)

Particulars	as at 31st March 2026				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	42.22	-	-	-	42.22
(ii) Others	40.07	-	-	-	40.07
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Particulars	as at 31st March 2025				
	year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	3.32	-	-	-	3.32
(ii) Others	20.63	30.45	0.70	0.41	52.19
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

28.3 Trade Receivables ageing schedule

(₹ in lakh)

Particulars	as at 31st March 2026					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	1,147.42	496.68	95.32	0.18	0.45	1,740.05
(ii) Undisputed Trade receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade receivables considered doubtful	-	-	-	-	-	-

Particulars	as at 31st March 2025					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	1,000.38	115.54	0.25	0.45	0.86	1,117.49
(ii) Undisputed Trade receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade receivables considered doubtful	-	-	-	-	-	-

S.S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Notes forming part of the consolidated financial statements

Note 28 Additional regulatory information

28.4 Title deeds of immovable properties not held in name of the Company

The company does not have any immovable property (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the company) for which title deeds are not held in the name of the company. Accordingly, the requirement to disclose details relating to title deeds of immovable properties not held in the name of the company is not applicable.

28.5 Valuation of Property, Plant and Equipment:

The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Assets) and Intangible assets.

28.6 Borrowing from banks

There are no charges or satisfaction yet to be registered with Registrar of Companies (ROC) beyond the statutory period except as provided

Name of lender	Purpose	Sanction date	Disbursed	Charge created for
Bajaj Finance Ltd (refer note a below)	Purchase of Plant and	21-09-2024	574.17	-
Kotak Mahindra Bank Ltd (refer note b below)	Purchase of Plant and Machinery (Medical Equipment)	20-09-2018 (Rs. 58.50 lakhs Loan) 06-05-2019 (Rs. 595.5 lakhs)	654.00	654.00
Axis Bank (refer note c below)	Overdraft facility	02-02-2024	250.00	-
Axis Bank (refer note d below)	Purchase of Plant and	28-05-2025	-	1,431.00
HDFC Bank Ltd (refer note e below)	Purchase of Plant and	11-09-2025	-	1,600.00

a)The Charge was not created for this loan by the Company. However, as of the date of this Audit, the Company has filied CHG-1 and application for compounding of the same with ROC. However, further hearing from ROC is awaited.

b) The Company availed loan of Rs. 690 lakhs from De Lage Landen Financial Services India Pvt Ltd on 20th September 2018, charge was duly created for this loan, later, untilized amount of Rs. 36 lakhs from the facility was cancelled by the lender and modification to the charge was done dated 07th March 2019. Repayment schedule on records reflects disbursed amount as Rs. 679.24 lakhs, however as on this date of restatement, the loan has been paid in full, no outstanding amount against such loan and charge has been satisfied.

c) The security provided for this loan was commercial property owned by Guarantors and no charge was created against such overdraft facility. As on the date of this restatement, this loan has been paid in full and no outstanding against the same.

d) LCs has been issued by Axis bank amounting to Rs. 1,431 lakh towards payment to vendors of these medical equipments. Disbursement of this term loan has not been availed to the date of audit, however charge was created.

e) The Company has availed working capital term loan of Rs. 1,350 lakhs, cash credit facility of Rs. 250 lakhs and non fund based bank guanrantee facility of Rs. 250 lakhs from HDFC Bank Ltd. Disbursement of this term loan has not been availed to the date of restatement,

28.7 Wilful defaulter

The Company is not declared as wilful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

28.8 Details of Benami property

The Company affirms that no proceedings have been initiated or are pending against it under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder. The Company does not hold any benami property, nor has it been involved in any transaction that qualifies as

28.9 Relationship with struck off companies

The company has not undertaken any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

28.10 Compliance with number of layers of companies

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Registration on number of Layers) Rules, 2017.

28.11 Compliance with approved scheme(s) of arrangements

No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

S.S.S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Notes forming part of the consolidated financial statements

Note 28 Additional regulatory information

28.12 Utilization of borrowed funds and share premium

The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies) during the current or previous year..

28.13 Undisclosed income

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

28.14 Details of crypto currency or virtual currency

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

28.15 Intangible assets related reporting

The Company has no Intangible Assets under Development and CWIP for the period.

28.16 Details of Holding & Subsidiary Company

The Company is neither a Subsidiary nor Holding company of any other companies.

28.17 Loans and advances in nature of loans that are granted to promotors, directors, key managerial persons and related persons

(₹ in lakh)

	Current year		Previous year	
Type of borrower	**Amount**	**% of total loans**	**Amount**	**% of total loans**
Promoters	-	-	-	-
Directors	-	-	-	-
KMP's	-	-	-	-
Related parties	733.69	38.88%	545.25	55.39%

S.S.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA