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Independent Auditor's Report

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

Opinion

We have audited the accompanying standalone financial statements of **M/s Pramodini Medicare Limited** ("the Company"), which comprise the balance sheet as at 31st March 2026, the statement of profit and loss and the 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 standalone 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 standalone 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 standalone 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 standalone 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 standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone 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 standalone 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 standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone 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 standalone 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 standalone 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 standalone 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 standalone 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 standalone 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone standalone 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 Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone 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 Standalone 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 standalone 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 standalone 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 standalone 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



CA Santosh Karhadkar
Partner
Membership No.: 104406
Place: Mumbai
Date: 16/07/2026
UDIN: 26104406JNBJPP9508

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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 standalone 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:

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

(B) The company has maintained proper records showing full particulars of intangible assets.

(b) Pursuant to the company's programme of verifying Property, Plant and Equipment in a phased manner, physical verification of Property, Plant and Equipment was conducted during the period. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) The Company does not own any immovable property as at the reporting date. Accordingly, the requirement to report on title deeds of immovable properties is not applicable.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment or intangible assets or both during the period.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause 3(i)(e) of the Order are not applicable to the Company.

(ii) (a) According to information and explanation given to us, the inventories have been physically verified by the management at reasonable intervals & no material discrepancies were noticed on such verification between the physical stocks and the books records that were more than 10% in the aggregate of each class of inventory.

(b) During the period, the Company has been sanctioned working capital limits from banks/financial institutions on the basis of security of current assets. However, as informed to us, there is no requirement for submission of quarterly returns/statements to such banks/financial institutions and accordingly, the Company has not submitted any such statements.

(iii) In respect of investments made and loans, guarantees and securities provided by the Company:

(a) During the year, the Company has granted loans to its associate companies and has provided guarantees to group companies. The details of the same are as under:

Aggregate amount granted/provided during the year: Rs 135.00 lakhs

Balance outstanding as at the balance sheet date: Rs 733.69 lakhs

Guarantees on behalf of group companies: Rs 495.00 lakhs

(b) In our opinion and according to the information and explanations given to us, the terms and

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conditions of the loans granted and guarantees provided are not prejudicial to the interest of the Company.

(c) In respect of loans granted to associate companies, the same are repayable on demand and no schedule of repayment of principal and payment of interest has been stipulated.

(d) As the loans are repayable on demand, the question of reporting overdue amounts does not arise.

(e) No loan or advance in the nature of loan granted during the year has been renewed or extended or fresh loans granted to settle the overdues of existing loans.

(f) The Company has granted loans to associate companies which are repayable on demand. The aggregate amount of such loans is Rs 733.69 lakhs, representing 38.88% of the total loans granted.

(iv) In our opinion and according to the information and explanations given to us, the Company has provided guarantees on behalf of group companies, as reported under Clause 3(iii) of the Order. Based on such information and explanations, the Company has complied with the provisions of Section 186 of the Companies Act, 2013. Further, in respect of Section 185 of the Act, no transactions have been identified which attract the provisions of the said section.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, Clause 3(v) of the Order is not applicable to the Company.

(vi) As informed to us, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, for any activities of the Company. Accordingly, the provisions of Clause 3(vi) of the Order is not applicable to the Company.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including income-tax, goods and services tax, cess, provident fund, employees' state insurance and other material statutory dues have been regularly deposited during the period by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of sales tax, value added tax, duty of customs and duty of excise.
According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, goods and service tax, cess and other material statutory dues were in arrears as at 31st March 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no material dues of income tax, service tax, goods and service tax, cess which have not been deposited with the appropriate authorities on account of any dispute.

(viii) In our opinion and according to the information and explanations given to us, there is no any transaction which has not been recorded in the books of account and have been surrendered or disclosed as income during the period in the tax assessments under the Income Tax Act, 1961.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in the repayment of loans or borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared as wilful defaulter by any bank or financial institution or government or government authority.



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(c) In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the period on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) In our opinion and according to the information and explanations given to us, the Company has not raised moneys by way of initial public offer or further public offer during the period and accordingly, reporting requirement of Clause 3(x)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the period. Accordingly, Clause 3(x)(b) of the Order is not applicable to the Company.

(xi) (a) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As auditors, we did not receive any whistle-blower complaints during the period.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, Clause 3(xii) of the Order is not applicable to the Company.

(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, all transactions with related parties are in compliance with sections 177 and section 188 of the Act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

(xiv) a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has adequate internal audit system in accordance with its size and business activities.

b) Based on the information and explanations provided to us and our audit procedures, in our opinion, having regard to the size and nature of the Company's business, the Company is not required to have an internal audit system. Accordingly, the requirements of clause 3(xiv)(b) of the Companies (Auditor's Report) Order, 2020 regarding consideration of internal audit reports are not applicable.

(xv) 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

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persons connected with him. Accordingly, Clause 3(xv) of the Order is not applicable to the Company.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, Clauses 3(xvi)(a) of the Order are not applicable to the Company.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities during the period. Accordingly, Clauses 3(xvi)(b) of the Order are not applicable to the Company.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, Clauses 3(xvi)(c) of the Order are not applicable to the Company.

(d) As per the information and explanations received, the group does not have any CIC as part of the group. Accordingly, Clauses 3(xvi)(d) of the Order are not applicable to the Company.

(xvii) The Company has not incurred cash loss in current financial period as well in immediately preceding financial period.

(xviii) We report that the statutory auditors of the Company have resigned during the period. The reasons for resignation as stated in Form ADT-3 have been considered and, based on our understanding of the audit circumstances, appear to be appropriate.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the 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 period 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 period from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The Company has fully spent the required amount towards Corporate Social Responsibility ("CSR"). Further we would like to draw the attention to Note – 25.2(a) of the financial statements wherein the Company has disclosed that, "the Company is in full compliance with CSR provisions under the Companies Act, 2013 as there is overall excess CSR spent during the current financial year."

Based on the above disclosure and overall excess CSR amount spent by the Company, we are of the opinion that there are no unspent CSR amount for the year requiring a transfer to a Fund specified in Schedule VII to the Act in compliance with second proviso to sub-section (5) of section 135 of the said Act, or special account in compliance with the provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under Clause 3 (xx) of the Order is not applicable for the year.



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(xxi) The reporting under Clause 3(xxi) of the Order is not applicable in respect of standalone financial statements of the Company.

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: 26104406JNBJPP9508

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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 standalone 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 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 financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over

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

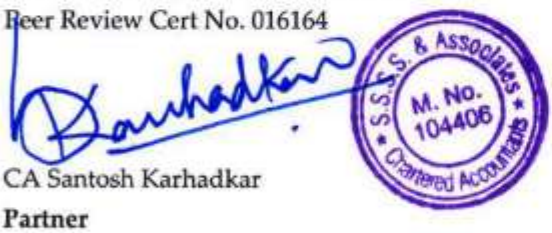
Inherent Limitations of Internal Financial Controls Over Financial Reporting

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



CA Santosh Karhadkar
Partner
Membership No.: 104406
Place: Mumbai
Date: 16/07/2026
UDIN: 26104406JNBJPP9508

Pramodini Medicare Ltd

(Formerly known As Pramodini Medicare Private Limited)

Standalone 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	3,632.20	3,435.66
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	862.18
Short term provisions	9	175.48	68.66
	Total	**9,348.03**	**5,668.36**
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	3.00	38.06
Deferred Tax Assets (Net)	27.3	182.14	166.42
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	**9,348.03**	**5,668.36**
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: 121760W

CA Santosh Karhadkar

Partner

Membership number: 104406

Peer Review Cert No. 016164

Place : Mumbai

Date: 16-07-2026

UDIN:26104406JNBJPP9508

For and on behalf of the board of directors of

Pramodini Medicare Ltd

(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 7614

Pramodini Medicare Ltd

(Formerly known As Pramodini Medicare Private Limited)

Statement of standalone 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	108.96	30.86
Total income	**(I)**	**6,337.71**	**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	578.34
Total expenses	**(II)**	**4,007.73**	**2,290.63**
Profit/(Loss) before tax	**(I - II)**	**2,329.98**	**1,564.00**
Tax expense			
Current tax		592.46	462.31
Deferred tax		(15.72)	2.08
Current tax expense relating to prior years		15.65	-
		592.39	**464.38**
Profit/(Loss) after tax		**1,737.59**	**1,099.61**
Earnings per share (In Rs.)			
Basic and diluted			
Computed on the basis of total profit from continuing operations	27.2	10.41	6.59
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:26104406JNBJPP9508

For and on behalf of the board of directors of
Pramodini Medicare Ltd
(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 Ltd

(Formerly known As Pramodini Medicare Private Limited)

Standalone 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		2,329.98	1,564.00
Adjustments for			
Short/(Excess) Provision of Earlier Year		-	-
Depreciation and amortization expense		739.09	428.08
Share of loss from partnership firm		-	11.11
Items required to be disclosed separately			
Interest income		(108.96)	(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	104.08
Short term provision		0.99	11.97
Long Term Provisions		3.98	1.97
Profit generated from operations		3,041.35	2,666.76
Tax paid (net of refunds)		502.29	448.48
Net Cash generated from operating activities	(i)	**2,539.06**	**2,218.29**
Cash flows from investing activities			
Net Purchase of Property, Plant and Equipment & Intangible Asset		(2,981.18)	(1,003.54)
(Increase)/Decrease in Non Current Investments		(2.00)	(0.50)
Interest income		108.96	30.86
Share of loss from partnership firm		-	(11.11)
Long Term Loans and Advances		(188.44)	(487.46)
Net Cash generated from investing activities	(ii)	**(3,062.67)**	**(1,471.74)**
Cash flows from financing activities			
Proceeds/(Repayment) of Short-term borrowings		130.52	(296.53)
Proceeds of Long Term Borrowings		1,005.12	574.17
Repayment of Long term borrowings		(432.24)	(392.46)
Finance cost paid		(130.23)	(124.29)
Net cash generated from financial activities	(iii)	**573.16**	**(239.10)**
Net change in cash and cash equivalents	(i+ii+iii)	49.56	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.S. & Associates * M. No. 104406 * Chartered Accountants *

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Ltd

(Formerly known As Pramodini Medicare Private Limited)

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

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:26104406JNBJPP9508

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

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

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

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

CS Rushikesh Gosavi
Company Secretary
Membership No: A 76144

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Note-1

Notes forming part of the Standalone Financial Statements

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 on 12th November 2025 vide CIN U85110AP2000PLC035231.

Significant accounting policies to Standalone Financial Statements:

a. **Basis of preparation of Financial Statements**

The Standalone Statement of Assets and Liabilities of the Company as on March 31, 2026, and the Standalone Statement of Profit and Loss and Standalone Statements of Cash Flows for the financial year ended on March 31, 2026, and the annexure thereto (collectively, the "Standalone 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 Standalone 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.

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 Standalone 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 year 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.

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.

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

PRAMODINI MEDICARE LTD. VJA

Note-1

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.

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 investments).

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.

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

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Note-1

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.

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.

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

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Limited

(Formerly known As Pramodini Medicare Private Limited)

Note-1

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.

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. **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 recognized as income or expenses in the Statement of Profit and Loss.

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

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Ltd

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the standalone 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 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 FY 2025-26, 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.S. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

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	-	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. Associates * M. No. 104406 * Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Ltd

(Formerly known As Pramodini Medicare Private Limited)

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

Particulars	Current year	Previous year
Note - 3		
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	3,139.04	2,271.32
Less : Utilized for bonus issue of shares	(1,244.44)	-
Less : Prior Period Item	-	(231.89)
Add: Transferred from statement of profit and loss for the year	1,737.59	1,099.61
	3,632.20	3,139.04
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	861.37
	1,963.28	862.18

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

PRAMODINI MEDICARE LTD. VJA

Notes forming part of the standalone 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 (a) below)	0.50	1.00
Other Non-Trade investments (Refer Note (b) below)	2.50	37.06
	3.00	**38.06**

Notes

(a) 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 Audited Standalone Financial Statement.

(b) 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 (Refer Note below)	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
Note - 14 Inventories		
Stock in Hand		
Stock of Films and medicines	99.27	20.01
	99.27	**20.01**

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

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Ltd

(Formerly known As Pramodini Medicare Private Limited)

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

Particulars	Current year	Previous year
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
	108.96	**30.86**
Note - 21 Cost of Rendered Services		
Professional Charges	695.65	409.19
Commission expenses	34.70	-
Purchases-Films & Lab Kits etc	555.21	298.36
	1,285.56	**707.56**
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)**

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

PRAMODINI MEDICARE LTD VJA

Pramodini Medicare Ltd

(Formerly known As Pramodini Medicare Private Limited)

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

Particulars	Current year	Previous year
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
Share of loss from Partnership Firm - Bezwada Tigers	-	11.11
Other Miscellaneous Expenses	47.06	21.18
	798.09	**578.34**
Note - 25.1 Payments to auditor		
Statutory audit fees	3.25	0.30
Other Professional Charges	-	0.60
	3.25	**0.90**

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

PRAMODINI MEDICARE LTD. VJA

(₹ in lakh)

Particulars	Current year	Previous year
Note - 25.2 Corporate Social Responsibility (CSR) expenditure		
Amount required to be spent by the company during the year	20.61	14.68
Less: Unutilized CSR spent in preceding three financial years	(3.67)	(1.30)
Amount of expenditure incurred on:		
Construction/acquisition of any asset	-	-
On purposes other than (i) above (refer note "a" below)	(23.75)	(17.05)
Shortfall at the end of the year	-	-
Total of previous years shortfall	-	-
Reason for shortfall	-	-
Details of related party transactions in relation to CSR expenditure as per relevant Accounting Standard	-	-
Excess CSR spent in current financial year to be carried forward (refer note "b" below)	(6.81)	(3.67)

(a) The company is in full compliance with CSR provisions under the Companies Act, 2013 as there is overall excess CSR spent during the current financial year.

Nature of CSR activities: Donation for Food and Education

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

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Ltd

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the standalone 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	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 Ltd

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the standalone financial statements

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

(₹ in lakh)

			Accumulated depreciation and impairment						Net block	
A	Property, Plant & 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 Ltd

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the standalone 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 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 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 Ltd
(Formerly known As Pramodini
Notes forming part of the standalone 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 Company	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	-	-	-	-	-	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	-
Advance Paid								
Infer Radiological & Imaging Services Pvt Ltd	-	-	-	-	130.23	-	130.23	-
Interest Income								
Vista Pramodini Pvt Ltd	-	-	-	-	92.71	8.05	92.71	8.05
Loans taken								
Dr. Chalasani Kuldeep Kumar	-	346.38	-	-	-	-	-	346.38
Dr. Chalasani Kavitha	-	58.53	-	-	-	-	-	58.53
Loans Given								
Sri Ram Medicare Pvt Ltd	-	-	-	-	30.00	-	30.00	-
Vista Pramodini Pvt Ltd	-	-	-	-	105.00	115.00	105.00	115.00
Pvt Ltd	-	-	-	-	-	80.00	-	80.00

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

PRAMODINI MEDICARE LTD VJA

Rajkamal

Gosavi

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
Loans taken repaid								
Dr. Chalasani Kuldeep Kumar	-	437.23	-	-	-	-	-	437.23
Dr. Chalasani Kavitha	-	60.00	-	-	-	-	-	60.00
Infer Radiological & Imaging Services Pvt Ltd	-	-	-	-	-	80.00	-	80.00
Loans given repaid								
Sri Ram Medicare Pvt Ltd	-	-	-	-	30.00	-	30.00	-
Vista Pramodini Pvt Ltd	-	-	-	-	-	35.00	-	35.00
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								
Vrisan Exports Pvt Ltd	-	-	-	-	-	0.50	-	0.50
Khapra Diagnostics LLP	-	-	-	-	2.50	-	2.50	-
Bezawada Tigers	-	-	-	-		37.06	-	37.06
Unsecured loan receivable								
Vista Pramodini Pvt Ltd	-	-	-	-	733.69	545.25	733.69	545.25
Firm								
Bezawada Tigers	-	-	-	-	-	37.07	-	37.07

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

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 Audited Standalone 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

Rajkamal

Gosavi

Pramodini Medicare Ltd

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the standalone 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		1,737.59	1,099.61
Net profit/(loss) for calculation of basic EPS	**(A)**	**1,737.59**	**1,099.61**
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**	**6.59**

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		1,737.59	1,099.61
Net profit/(loss) for calculation of diluted EPS	**(A)**	**1,737.59**	**1,099.61**
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**	**6.59**

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

		31st March 2026 (₹ in lakhs)	31st March 2025 (₹ in lakhs)
Opening Balance of Deferred Tax Asset / (Liability)		**166.42**	**168.50**
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
Gross deferred tax assets	**(A)**	**15.72**	**(2.08)**
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)**	**182.14**	**166.42**

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

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Ltd

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the standalone financial statements

Note 27 Additional information to the provisional financial statement

	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.

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 Ltd

(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the standalone financial statements

Note 28 Additional regulatory information

28.1 Analytical ratios

Sr No	Particulars	Numerator	Denominator	31st March, 2026	31st March, 2025	Variance	Reasons
a)	Current ratio	Current assets	Current liabilities	1.26	1.53	-17.77%	-
b)	Debt equity ratio	Total debt	Shareholder's equity	0.34	0.30	10.95%	-
c)	Debt service coverage ratio	Earnings available for debt service	Debt service	4.54	4.14	9.52%	-
d)	Return on equity ratio	Net profit after tax	Average shareholder's equity	0.39	0.36	7.45%	-
e)	Inventory turnover ratio	Cost of goods sold	Average inventory	7.98	24.37	-67.26%	Due to increase in average
f)	Trade receivables turnover ratio	Net credit sales/services	Average trade receivables	4.36	2.63	65.99%	Due to increase in Revenue from operations
g)	Trade payables turnover ratio	Net credit purchases	Average trade payables	8.06	1.30	518.47%	Due to decrease in average trade payables
h)	Net capital turnover ratio	Net sales/services	Average working capital	9.25	6.77	36.69%	Due to increase in average working capital
i)	Net profit ratio	Net profit after tax	Net sales/services	0.28	0.29	-2.99%	-
j)	Return on capital employed	EBIT (*)	Capital employed (#)	0.35	0.36	-4.45%	-
k)	Return on investment	Earning from invested funds	Average invested funds	0.17	0.06	171.58%	Due to maturities of FDs during the year

(*) EBIT = Earning before interest and taxes

(#) Capital employed = Net worth + Total Debt + Deferred Tax Liability - Intangible Asset

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

PRAMODINI MEDICARE LTD. VJA

Note 28 Additional regulatory information

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				
	Less than 1 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.S. & Associates Chartered Accountants M. No. 104406

PRAMODINI MEDICARE LTD. VJA

Pramodini Medicare Ltd

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Notes forming part of the standalone 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 below:

Name of lender	Purpose	Sanction date	Disbursed amount	Charge created for
Bajaj Finance Ltd (refer note a below)	Purchase of Plant and Machinery	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 Machinery	28-05-2025	-	1,431.00
HDFC Bank Ltd (refer note e below)	Purchase of Plant and Machinery	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 audit, 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 audit, 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 audit, however charge was created on 13th January 2026.

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

PRAMODINI MEDICARE LTD. VJA

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(Formerly known As Pramodini Medicare Private Limited)

Notes forming part of the standalone financial statements

Note 28 Additional regulatory information

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 a benami transaction as defined under the said Act.

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.

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.

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

PRAMODINI MEDICARE LTD. VJA

Note 28 Additional regulatory information

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 outstanding (')	% of total loans	Amount	% of total loans and
Promoters	-	-	-	-
Directors	-	-	-	-
KMP's	-	-	-	-
Related parties	733.69	38.88%	545.25	55.39%

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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;

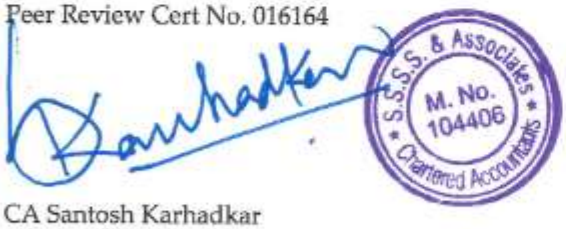
ii) Whether the management has represented , that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the company from any person(s) or entity(ies), including foreign 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



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

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 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 * Chartered Accountants * M. No. 104406

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
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(DIN: 03142837)

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(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. & 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. & 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. Kothari Mehta & 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. & 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. Kothari & 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. & 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 - 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.S. & Associates Chartered Accountants M No. 104406

PRAMODINI MEDICARE LTD. VJA

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.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 Receivable	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.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. & 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)

A Property, Plant and Equipment	Accumulated depreciation and impairment								Net block	
	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. & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

Rajkamal

Gosavi

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 Bezawada 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. & 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 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

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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	1-2 years	2-3 years	More than 3 year	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 year	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. & 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

28.12 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. Kothari Mehta & Associates M. No. 104406 Chartered Accountants

PRAMODINI MEDICARE LTD. VJA

BOARD'S REPORT

Dear Members,

We have the pleasure of presenting to you the Board's Report of the Company together with the Audited Financial Statements for the period ended 31st March 2026.

1. **FINANCIAL RESULTS:** The summarized financial results for the year ended 31st March 2026 are as under: -

Standalone

Particulars	As on 31.03.2026 (Rs. in Lakh)	As on 31.03.2025 (Rs. in Lakhs)
Turnover	6228.75	3823.77
Other Income	108.96	30.86
Profit/(Loss) before Tax	2329.98	1564.00
Current Tax	592.46	426.31
Income Tax for Earlier year	15.65	-
Deferred Tax	(15.72)	2.08
Profit carried to Balance Sheet	**1737.59**	**1099.61**

Consolidation

Particulars	As on 31.03.2026 (Rs. in Lakh)	As on 31.03.2025 (Rs. in Lakhs)
Turnover	6,228.75	3823.77
Other Income	109.09	30.86
Profit/(Loss) before Tax	2330.12	1575.11
Current Tax	592.46	462.31
Income Tax for Earlier year	15.65	-
Deferred Tax	(15.72)	(1.19)
Profit carried to Balance Sheet	**1737.73**	**1113.99**

2. **STATE OF COMPANY'S AFFAIRS:**

During the year under review, the company has increased its profit of Rs. 6,228.75 Lakhs as compared to Rs. 3823.77 Lakhs and also earned Interest Income as Other Income of Rs. 108.96 Lakhs as compared to previous year Rs. 30.86 Lakhs. Further the Company has Profit before Tax of 2329.98 Lakhs as compared to previous Year Rs. 1564.00 Lakhs.

Further, the Company has been converted from Private Limited Company to Public Unlisted Company vide Shareholder Resolutions passed at Extra Ordinary General meeting passed on 30th October 2025.

Your directors are making concentrated efforts to increase the turnover which will generate the more profitability and Company's growth.

3. CHANGE IN NATURE OF BUSINESS, IF ANY:

There is no change in nature of business of the Company during the year.

4. DIVIDEND:

With view working capital requirements, your Board of Directors does not recommend any dividend for the year under review.

5. CAPITAL STRUCTURE:

During the year under consideration, the Company has changed its capital structure and the authorized and paid-up share capital as on 31st March 2026 stands as follow:

Authorized Share Capital of the Company has increased from Rs. 5,00,00,000 (Rupees Five Crore only) divided into 50,00,000 (Fifty Lakh) Equity Shares of Rs. 10/- (Rupees Ten only) each to Rs. 25,00,00,000 (Rupees Twenty-Five Crore only) divided into 2,50,00,000 (Two Crore Fifty Lakh) Equity Shares of Rs.10/- (Rupees Ten only) each;

(vide Ordinary Resolution passed by shareholders in 03rd Extra Ordinary General Meeting held on 16th March 2026)

The Paid-up Share capital of the Company has increased from Rs. 1,28,42,150 (One Crore Twenty-Eight Lakhs Forty-Two Thousand One Hundred and Fifty Rupees only) divided into 12,84,215 (Twelve Lakhs Eighty-Four Thousand Two Hundred and Fifteen) Equity shares of Rs.10/- each to Rs. 16,69,47,950 (Sixteen Crore Sixty-Nine Lakhs Forty-Seven Thousand Nine Hundred and Fifty Rupees) divided into 1,66,94,795 (One Crore Sixty-Six Lakhs Ninety-Four Thousand Seven Hundred and Ninety-Five) Equity Shares of Rs. 10/- each

(Vide Bonus Issue the board has been accorded to allot the Bonus Shares in ratio of 12:1 i.e. 12 Equity Shares for Every 1 existing Equity Share through board Resolution held on 21st March 2026)

6. AMOUNT PROPOSED TO BE CARRIED TO ANY RESERVES:

The Board does not propose any transfer to reserves from the profit or loss A/c of the company during the year.

7. LISTING WITH STOCK EXCHANGES:

The Company has received listing approval and is going to list their shares on NSE Emerge on 19th August 2026 and pay the annual Listing Fees for the year 2026-27.

8. DETAILS OF SUBSIDIARIES OR JOINT VENTURES OR ASSOCIATE COMPANIES:

The company does not have any subsidiaries or associate companies. Further, the company has made Investment of 50% in the joint ventures in name & style of Vista Pramodini Medicare Private Limited and pursuant to Section 129(3) of the Act, statement containing salient features of the financial statements of the company's Associate in Form AOC-1 is attached in **Annexure-I.**

9. BOARD OF DIRECTORS & KMP:

The Directors on the Board are experienced, competent and highly renowned people from their respective fields. They take active part in the Board Meetings and play critical role on strategic issues, which enhances transparency and adds value in the decision-making process of the Board of Directors. The composition of the Board complies with the provisions of the Companies Act 2013. The Board of Directors provides leadership and guidance to the Company's management as also direct, supervise and control the performance of the Company.

The Board comprises of the following 6 (Six) directors: -

Sr. No.	Name of Directors	Designation
1	Mr. Kuldeep Kumar Chalasani	Managing Director & Chairman
2	Mrs. Kavitha Chalasani	Director
3	Ms. Durga Aashritha Chalasani	Director
4	Mr. Eshwar Chandra Nandury	Independent Director
5	Mr. Attaluri Ajay Kumar	Independent Director
6	Mr. Manas Dash	Independent Director

Change in Directorship during the year:

- Mr. Kuldeep Kumar Chalasani has been designated as Chairman as on 21st March 2026 in Board Meeting;
- Mrs. Kavitha Chalasani has been designated as Non-Executive Non-Independent Director on 14th November 2025 in Board Meeting;
- Ms. Durga Aashritha Chalasani has been appointed as Additional Director on Board on 05th September 2025 and has been regularized as Non-Executive Director at Annual General Meeting by shareholders;
- Mr. Eshwar Chandra Nandury has been appointed as Additional Director on 01st January 2026 and has been regularized as Independent Director for term of five years in Extra Ordinary General Meeting held on 16th March 2026;
- Mr. Attaluri Ajay Kumar has been appointed as Additional Director on 01st January 2026 and has been regularized as Independent Director for term of five years in Extra Ordinary General Meeting held on 16th March 2026;
- Mr. Manas Dash has been appointed as Additional Director on 01st January 2026 and has been regularized as Independent Director for term of five years in Extra Ordinary General Meeting held on 16th March 2026.

The Key Managerial Personnel has been appointed as below:

Sr. No.	Name	Designation
1.	Rushikesh Vijay Gosavi	Company Secretary
2.	Rajkamal Kona	CFO

- Mr. Rushikesh Vijay Gosavi has been appointed as Company Secretary as on 01st November 2025 at board meeting and has been re-designated as Company Secretary and Compliance Officer of the Company in board meeting on 21st March 2026
- Mr. Rajkamal Kona has been appointed as Chief Financial Officer as on 01st January 2026

Directors retiring by rotation:

Pursuant to the provisions of Section 152 of the Act read with the relevant rules made thereunder Mrs. Kavitha Chalasani (DIN: 03142838), Non-Executive Non-Independent Director, who retires by rotation and being eligible, offers herself re-appointment as a Non-Executive Non-Independent Director.

Based on recommendation of the Nomination and Remuneration Committee, the Board of Directors has recommended their re-appointment, and the matter is being placed for seeking approval of members at the ensuing Annual General Meeting of the Company.

None of the Directors of the Company are disqualified for being appointed as Directors as specified in Section 164(2) of the Companies Act, 2013 and Rule 14(1) of the Companies (Appointment and Qualification of Directors) Rules, 2014.

10. MEETING OF THE BOARD OF DIRECTORS:

During the year, the Board met 15 times in a financial year and the intervals between any two meetings were well within the maximum period mentioned under Section 173 of the Companies Act, 2013.

FIRST QUARTER (April to June)	SECOND QUARTER (July to September)	THIRD QUARTER (October to December)	FOURTH QUARTER (January to March)	TOTAL BOARD MEETINGS
10.04.2025 31.05.2025 28.06.2025	24.07.2025 04.08.2025 20.08.2025 30.08.2025 05.09.2025 11.09.2025	09.10.2025 01.11.2025 14.11.2025	01.01.2026 14.02.2026 21.03.2026	15

10. PARTICULARS OF THE EXTRA-ORDINARY GENERAL MEETING OF THE COMPANY HELD DURING THE YEAR:

There were three Extra - Ordinary General Meetings held during the year under consideration. That are as follows; 30.10.2025, 08.12.2025 and 16.03.2026

11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the year under review the Company has given loan & advances to related parties refer Note -12 of the Financial Statements 2025-26 and Guarantee of Rs. 495.00 Lakhs to group companies refer note 26. **Annexure IV** attached to this report Further, the Company has not provided Security or made Investment as per section 185 and 186 or applicable rules made thereunder.

12. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

During the year under review, no material changes and commitments have occurred after the close of the financial year till date of this Report, which affect the financial position of the Company.

13. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE:

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.

14. RELATED PARTY TRANSACTIONS:

The company entered certain transactions with the related parties in terms of the Section 188(1) Companies Act, 2013. The transactions carried out were at arm's length price prevailing at the time of transactions carried out and the same are reported in **Form AOC-2** which is annexed herewith in **Annexure II**

15. REMUNERATION TO EMPLOYEES:

None of the employees has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 i.e. Rs. 8,50,000/- per month or Rs. 1,02,00,000/-P.A.

16. DEPOSITS U/S 73 TO 76A OF COMPANIES ACT 2013:

During the year under review your company neither accepted any deposits nor invited from public under the provisions of companies Act 2013 and rules made thereunder. Hence, the clause is not applicable.

17. AUDITORS:

a) Statutory Auditors:

M/s Ramana Murthy & Co. (FRN:002920S) Chartered Accountants, Statutory Auditors, were appointed in the AGM 2024 for a term of 5 years period ended on 2029. However, the company was in process to get listed the Company required peer review certified Statutory Auditor firm and appointed M/s SSSS & Associates, Chartered Accountants, FRN:121769W in Board Meeting on 09th October 2025 in casual Vacancy for the Financial year 2025-26.

M/s SSSS & Associates, Chartered Accountants, FRN:121769W has given their consent and willingness to be appointed as Statutory Auditor for term of five years w.e.f. ensuing 26th AGM to 31st AGM subject to approval of shareholders in ensuing annual general meeting.

b) Secretarial Auditors:

Pursuant to the requirements of Section 204 (1) of the Companies Act, 2013 and Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Mr. K Phani, Company Secretary, (Peer review No. 1574/2021) as the Secretarial Auditor of the Company to hold office for a period of 5 (five) consecutive years commencing from the conclusion of 26th Annual General Meeting till the conclusion of the 31st Annual General Meeting of the Company to be held for the financial year ended 31st March, 2031 subject to approval of shareholders in ensuing annual general meetings.

18. AUDITOR'S QUALIFICATION OR REMARK OR OBSERVATIONS:

The Auditor's Report on the Financial Statements for the year ended March 31, 2026, is unqualified and free from any adverse remarks, qualifications, disclaimers, or reservations. The notes accompanying the financial statements are comprehensive and self-explanatory, requiring no additional clarifications

19. FRAUD'S REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT U/S 143 (12):

There was no fraud reported by the auditors under section 143(12) of Companies Act, 2013 during their course of audit for the financial year 2025-2026.

20. COMMITTEES OF THE BOARD:

As on March 31, 2026, the Board has constituted the following committees:

- Audit Committee
- Nomination and Remuneration Committee
- Stakeholder's Relationship Committee
- Corporate Social Responsibility

During the year, all recommendations made by the committees were approved by the Board.

21. PERFORMANCE OF THE BOARD AND COMMITTEES:

During the year under review, the performance of the Board & Committees and Individual Director(s) based on the parameters below was satisfactory:

(i) All Directors attended the Board meetings;
(ii) The remunerations paid to Executive Directors are strictly as per the Company and industry policy.
(iii) The Independent Directors only received sitting fees.
(iv) The Independent Directors contributed significantly in the Board and committee deliberation and business and operations of the Company and subsidiaries based on their experience and knowledge and independent views.
(v) The compliances were reviewed periodically;
(vi) Risk Management Policy was implemented at all critical levels and monitored by the Internal Audit team who placed report with the Board and Audit committee.

22. BOARD POLICIES:

The Company has the following policies which are applicable as per the Companies Act, 2013 and SEBI (LODR) Regulations, 2015 which are placed on the website of the Company https://www.pramodinidiagnostics.com/

a) Code of Conduct for Directors and Senior Management
b) Nomination and Remuneration Policy
c) Policy on Disclosure of Material Events
d) Policy on preservation of Documents
e) Policy on archival of data
f) Whistle Blower Policy
g) Policy on Related Party Transactions
h) POSH Policy
i) Dividend Distribution Policy
j) Policy on Material Subsidiary

23. DISCLOSURES AS MAINTENANCE OF COST RECORDS UNDER SUB-SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013:

The Company does not fall under the preview of section 148 of the Companies Act, 2013, and hence it is not required to maintain any cost records and accordingly such accounts and records are not made and maintained by the company.

24. INTERNAL AUDITOR:

The Company is not required to appoint Internal Auditor as it does not fall within purview of section 138(1) of Companies Act, 2013 and Rule 13 of Companies (Accounts) Rules, 2014 and it is not applicable to your Company.

25. MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT 1961:

The Company is in compliance with the applicable provisions relating to maternity benefits as prescribed under the Maternity Benefit Act, 1961

26. DETAILS OF APPLICATIONS MADE OR PROCEEDINGS UNDER INSOLVANCY AND BANKRUPTCY CODE 2016: -

During the year under review there were no applications made or proceedings in the name of the company under the Insolvency Bankruptcy Code, 2016.

27. ONE TIME SETTLEMENT AND VALUATION: -

During the year under review there has been no one time settlement of loans taken from Bank and Financial institution.

28. SECRETARIAL STANDARDS:

Your Company has complied with Secretarial Standard-1 (Board Meeting) and Secretarial Standards-2 (General Meetings) (together referred to as the Secretarial Standards) w.e.f. 01st October 2017 as approved by the Central Government and issued by the Institute of Company Secretaries of India (ICSI) under the provisions of Section 118(10) of the Companies Act, 2013.

29. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Company has in place adequate internal financial controls with reference to financial statements and 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.

30. CONSERVATION OF ENERGY & TECHNOLOGY ABSORPTION:

The Company being in the business of Service of Medical and Diagnostic Centers and the company has installed adequate Led Lights for conversation of Energy and incorporated and implemented energy conservation mechanism from OEMs for Equipment. The company has not carried out any Research and Development activities.

31. FOREIGN EXCHANGE EARNINGS AND OUTFLOW:

During the year, there was no foreign currency outflow & inflow during the financial year 2025-26.

32. VIGIL MECHANISM / WHISTLE BLOWER POLICY:

Your Company is committed to fostering a work environment that upholds the highest standards of safety, ethics, and legal compliance across all levels of its operations. To this end, a structured Vigil Mechanism and Whistle blower Policy have been implemented in line with the provisions of the Companies Act, 2013.

These mechanisms are designed to enable employees and other stakeholders to confidentially report concerns regarding actual or suspected misconduct, including unethical behavior, violations of legal or regulatory requirements, and breaches of the Company's Code of Conduct. The system ensures that disclosures are handled in a fair, transparent, and secure manner, without fear of retaliation. The Policy is also available on the Company's official website at https://www.pramodinidiagnostics.com/

33. CORPORATE SOCIAL RESPONSIBILITY (CSR):

As per provisions and rules made under Companies Act 2013, rules relating to corporate social responsibility are applicable to the Company. The related information is furnished under CSR-2 annexed herewith **Annexure III**.

34. DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY:

The Company is faced with risks of different types, all of which need different approaches for mitigation and hence The Board of Directors of the Company has adopted a Risk Management Policy as required under the provisions of Section 134(3)(n) of the Companies Act, 2013 which aims at enhancing shareholders' value and providing an optimum risk-reward tradeoff. The risk management approach is based on a clear understanding of the variety of risks that the organization faces, disciplined risk monitoring and measurement and continuous risk assessment and mitigation measures.

35. DIRECTORS' RESPONSIBILITY STATEMENT:

Your Board of Directors wishes to inform the Members that the Audited Financial Statements for the year 2025-26 are in full conformity with the requirements of the Companies Act, 2013. They believe that the Financial Statements reflect fairly, the form and substance of transactions carried out during the year and present the Company's financial position and result of operations. These Statements are audited by the M/s, SSSS & Associates, Chartered Accountants, FRN:121769W

YOUR DIRECTORS FURTHER CONFIRM THAT:

(i) In the presentation of the financial statements, applicable Accounting Standards have been followed.

(ii) The accounting policies are consistently applied, and reasonable, prudent judgment and estimates are made to give a true and fair view of the state of affairs of the Company at the end of the Financial Year.

(iii) That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

(iv) That the Directors had prepared the financial statements on a going concern basis.

(v) That the Directors had laid down internal financial control system which is followed by the company and that such internal financial controls are adequate and were operating effectively; and

(vi) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

36. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

The Company has established a comprehensive Policy on Director Appointment and Remuneration, which also includes Key Managerial Personnel and other employees. This policy serves as a framework for the Nomination and Remuneration Committee to identify and recommend individuals who possess the necessary qualifications, skills, and experience to serve as Directors. It also lays down clear criteria for assessing the independence of Directors in accordance with regulatory requirements and the Company's governance standards.

Furthermore, the policy ensures that the Company's remuneration strategy is aligned with its overarching business objectives. Remuneration packages are designed to reward individual contributions as well as overall organizational performance, while remaining competitive and in line with industry benchmarks. This approach not only motivates Directors and employees to deliver sustainable value but also supports the retention of high-caliber talent.

In addition to fixed and variable pay components, the policy emphasizes transparency, fairness, and alignment with shareholder interests. The Committee regularly reviews the policy to adapt to changing regulatory landscapes and evolving best practices in corporate governance. This enables the Company to maintain a balanced and performance-driven reward system that fosters long-term growth and accountability.

The remuneration policy approved by the board of Directors is available on the website of the Company https://www.pramodinidiagnostics.com/

37. DECLARATION BY INDEPENDENT DIRECTORS:

The Company has three Independent Directors, namely Mr. Eshwar Chandra Nandury, Mr. Attaluri Ajay Kumar and Mr. Manas Dash. Each of them has submitted the requisite declarations under Section 149(7) of the Act, affirming that they meet the criteria of independence as outlined in Section 149(6) of the Act.

The Board of Directors has reviewed and noted these declarations and confirmations after conducting a thorough assessment of their accuracy. The Independent Directors have also affirmed compliance with the provisions of Schedule IV of the Act (Code for Independent Directors) and the Company's Code of Conduct. There has been no change in the status or circumstances that would affect their designation as Independent Directors during the reporting period.

Additionally, the Company has received confirmation from all Independent Directors regarding their registration in the Independent Directors' databank, maintained by the Indian Institute of Corporate Affairs, in accordance with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

The terms and conditions of appointment of the Independent Directors are placed on the website of the Company https://www.pramodinidiagnostics.com/

Familiarization Programme for Independent Directors:

Your Company has adopted a formal Familiarization Programme for Independent Directors to support their effective participation on the Board. As part of the familiarization process, the Company provides detailed insights into its business operations, industry dynamics, organizational structure, and group-level businesses. Independent Directors are also informed about the regulatory and compliance obligations under the Companies Act, 2013 and the SEBI Listing Regulations.

38. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company's goal has always been to create an open and safe workplace for every employee to feel empowered, irrespective of gender, sexual preferences and other factors, and contribute to the best of their abilities. In line to make the workplace a safe environment, the Company has set up a policy on prevention of sexual harassment in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act"). Further, the Company has complied with the provisions under the POSH Act relating to the framing of an anti-sexual harassment policy.

The following is a summary of sexual harassment complaints received and disposed-off during the year 2025-26.

1. No. of complaints received -Nil
2. No. of complaints disposed-off -Nil

39. EMPLOYEE RELATIONS:

Relation between the employees and the management continued to be good during the year.

40. ACKNOWLEDGEMENT:

Your Board of directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the services rendered by executives, staff and workers.

For and on behalf of
Pramodini Medicare Limited
(Formerly Known as Pramodini Medicare Private Limited)

PRAMODINI MEDICARE LTD. VJA.

Kuldeep Kumar Chalasani
Managing Director & Chairperson
DIN: 03142837

Kavitha Chalasani
Director
DIN: 03142838

Date: 16th July 2026
Place: Vijayawada

Annexure-IV

Particulars of loans, guarantees or investments under section 186 during the FY year: -

Details of Loans:

SL No	Date of making loan	Details of Borrower	Amount (Rs. In Lakhs)	Purpose for which the loan is to be utilized by the recipient	Time period for which it is given	Date of BR	Date of SR (if reqd.)	Rate of Interest	Security
1.	During the financial year in different tranches	Vista Pramodini Medicare Private Limited	Outstanding amount is: 7,33,68,803/-	Business Operations	On Demand	02/04/22	07/02/22	7%	NA

Details of Investments:

SL No	Date of investment	Details of Investee	Amount	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Date of BR	Date of SR (if reqd.)	Expected rate of return
Nil							

Details of Guarantee / Security Provided:

The Company has given the guarantee on behalf of group companies of Rs. 495.00 Lakhs refer to Note 26 of Financial Statements 2025-26. Further the company has not given any security to group companies.

For and on behalf of
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Kuldeep Kumar Chalasani
Managing Director & Chairperson
DIN: 03142837

PRAMODINI MEDICARE LTD VJA.

Kavitha Chalasani
Director
DIN: 03142838

Date: 16th July 2026
Place: Vijayawada

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

Part A – Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Sl. No.	Particulars	Name of the Subsidiary
1.	The date since when subsidiary was acquired	NA
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	NA
3.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	NA
4.	Share capital	NA
5.	Reserves and surplus	NA
6.	Total assets	NA
7.	Total Liabilities	NA
8.	Investments	NA
9.	Turnover	NA
10.	Profit before taxation	NA
11.	Provision for taxation	NA
12.	Profit after taxation	NA
13.	Proposed Dividend	NA
14.	Extent of shareholding (in percentage)	NA

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations
2. Names of subsidiaries which have been liquidated or sold during the year.

Part B – Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of Associates or Joint Ventures	Vista Pramodini Medicare Private Limited
1. Latest audited Balance Sheet Date	31/03/2026
2. Date on which the Associate or Joint Venture was associated or acquired	08/10/2021
3. Shares of Associate or Joint Ventures held by the company on the year end	
(a) No. Of Shares held	5000
(b) Amount of Investment in Associate/Joint Venture	50,000
(c) Extent of holding %	50%
4. Description of how there is significant influence	Joint Venture
5. Reason why the associate/joint venture is not consolidated	--
6. Networth attributable to shareholding as per latest audited Balance Sheet	(6,70,90,500)
7. Profit or Loss for the year	(3,18,88,000)
i. Considered in Consolidation	Yes
ii. Not Considered in Consolidation	--

For and on behalf of
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Kuldeep Kumar Chalasani
Managing Director & Chairperson
DIN: 03142837

Kavitha Chalasani
Director
DIN: 03142838

Date: 16th July 2026
Place: Vijayawada

Annexure - II

FORM NO. AOC-2

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto (Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

1. Details of contracts or arrangements or transactions not at arm's length basis -

Sr No.	Particulars	Details
a.	Name(s) of the related party and nature of relationship	NA
b.	Nature of contracts/arrangements/transactions	NA
c.	Duration of the contracts/arrangements/transactions	NA
d.	Salient terms of the contracts or arrangements or transactions including the value, if any	NA
e.	Justification for entering into such contracts or arrangements or transactions	NA
f.	Date(s) of approval by the Board	NA
g.	Amount paid as advances, if any	NA
h.	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188	NA

2. Details of material contracts or arrangement or transactions at arm's length basis –

Sr No.	Name(s) of Related Party	Nature of Relationship	Nature of Contracts/arrangements/transactions	Duration of Contracts/arrangements/transactions	Salient Terms of the Contracts/arrangements/transactions	Date of Approval by the BOD	Amount paid as Advances if any;
1	Mrs. Kavitha Chalasani	Director	Professional Fees	As per Terms and Conditions	Professional Fees paid Rs. 2.32 Lakhs during the Financial Year 2025-26	14th November 2025	NA
2	Infer Radiological & Imaging Services Pvt Ltd	Common Director	Manpower Contract Charges paid	As per Mutual Terms	Rs. 60.97 Lakhs as expenses has been paid		NA

3.	Infer Radiological & Imaging Services Pvt Ltd	Common Director	Advance Paid	As per Mutual Terms	Rs. 130.23 Lakhs advances paid for the company operational expenses		Rs. 130.23 Lakhs

For and on behalf of
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PRAMODINI MEDICARE LTD. VJA

Kuldeep Kumar Chalasani
Managing Director & Chairperson
DIN: 03142837

Kavitha Chalasani
Director
DIN: 03142838

Date: 16th July 2026
Place: Vijayawada

ANNEXURE- III

CSR INFORMATION

1. Brief outline on CSR Policy of the Company :

The Company's policy on CSR sets out a statement containing the approach and direction given by the Board of Directors after taking into account the recommendations of its CSR Committee and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan. This policy is framed pursuant to Section 135 of the Companies Act, 2013 read with rules made thereunder as amended from time to time.

2. Composition of CSR Committee and CSR Meeting:

The Company has constituted CSR Committee as per section 135 of the Companies Act, 2013 and rules made thereunder and committee has not conducted meeting as the CSR Expenses is below the Limit;

Name of the Directors	Nature of Directorship	Designation in Committee
Mr. Attaluri Ajay Kumar	Non-Executive Independent Director	Chairman
Dr. Chalasani Kuldeep Kumar	Managing Director	Member
Dr. Chalasani Kavitha	Non-Executive Director	Member

3. Provide the web-link(s) where Composition of CSR Committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the company: https://www.pramodinidiagnostics.com/

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable. **Not Applicable**

5. Details of the amount available for set off in pursuance of sub-rule (3) of Rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any:

Sr. No	Financial year	Amount available for set-off from preceding financial years	Amount required to be set off for the financial year, if any
1.	2024-2025	7,494/-	-

6. **Average net profit of the Company as per Section 135(5):** Rs. 10,30,55,934/-
(F.Y. 2022-23 -6,36,51,897;
F.Y. 2023-24 – 8,74,11,187 ;
F.Y. 2024-25 – 15,81,04,718)

7. (a) Two Percent of average net profit of the Company as per section 135(5): **Rs. 20,61,119/-**

(b) Surplus arising out of CSR projects or programmes or activities of the previous year: **NA**

(c) Amount required to be set off for the financial year, if any: **Rs. 7,494/-**

(d) Total CSR obligation for the financial year (7a+7b-7c): **Rs. 20,53,625/-**

8. (a) **(In Rupees)**

Total Amount spent for the financial year (Rs.)	Amount Unspent				
	Total amount transferred to Unspent CSR Account as per Section 135(6)		Amount transferred to any fund specified under schedule VII as per second proviso to section 135(5)		
	Amount	Date of Transfer	Name of Fund	Amount	Date of Transfer
Rs. 23,75,395/-	-	-	-	-	-

(b). Details of CSR amount spent against ongoing projects for the financial year: There is no project undertaken which is ongoing during the year.

(c). Details of CSR amount spent against other than ongoing projects for the financial year:

Sr. No	CSR Project/ Activity Identified	Sector in which the project is covered	Projects/Programs (1) Local Area or other (2) Specify the state and district where projects or program was undertaken	Amount outlay (Budget) project or program wise	Amount spent on the projects or programs Sub heads: (1) Direct Expenditure on projects or programs (2) Overheads:	Cumulative Expenditure up to the reporting period	Amount spent direct or through implementing agency and their details
1.	Food Distribution to Government Hospital	Eradicating Hunger	Kurnool, Andhra Pradesh	2,53,598	Direct	2,53,598	NA
2	Food Distribution to Government Hospital	Eradicating Hunger	Kadapa, Andhra Pradesh	2,53,598	Direct	2,33,598	NA
3	Food Distribution to Government Hospital	Eradicating Hunger	Ananthapurm, Andhra Pradesh	2,53,598	Direct	2,23,598	NA
4	Food Distribution to Government Hospital	Eradicating Hunger	Tirupathi, Andhra Pradesh	2,03,601	Direct	2,03,601	NA

5	Scholarship for Education	Health, Education, and Livelihood	Vijayawada, Andhra Pradesh	15,000	Direct	15,000	NA
6	Donation for Education and Food Distribution in Rural Area	Eradicating Hunger	Guntur, Andhra Pradesh	2,00,000	Indirect	2,00,000	**Chinmaya Organization for Rural Development (CORD) – CSR 1: CSR00000543**
7	Donation for Promotion of Education	Eradicating Hunger	Vijayawada, Andhra Pradesh	20,000	Direct	20,000	**NA**
8	Donation for Education	Eradicating Hunger	Vijayawada, Andhra Pradesh	11,00,000	direct	11,00,000	**NA**
9	Food Distribution to Orphanage	Eradicating Hunger	Vijayawada, Andhra Pradesh	1,00,000	Indirect	1,00,000	**The Akshaya Patra Foundation – CSR 1: CSR00000286**
10	Computers Donated to School	Promoting education	Gudiwada, Andhra Pradesh	26,000	Direct	26,000	
	TOTAL			**23,75,395**		**23,75,395**	

(d) Amount spent in Administrative Overheads: NONE

(e) Amount spent on Impact Assessment, if any: NOT APPLICABLE

(f) Total amount spent for the financial year (8a+8b+8c+8d): Rs. 23,75,395/-

(g) Excess amount to set off, if any:

Sl. No.	Particular	Amount (in Rs.)
i.	Two percent of average net profit of the company as per section 135 (5)	20,01,119/-
ii.	Total amount spent for the Financial Year including set off of previous year	23,75,395/-
iii.	Excess amount spent for the financial year [(ii)-(i)]	3,14,276/-
iv	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	NIL

v	Amount available for set off in succeeding financial years [(iii)-(iv)]	3,14,276/-

9. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: There is no capital assets creation or acquisition.

10. In case the Company has failed to spend the 2% of the average net profit of the last three financial year or any part thereof, the Company shall provide the reasons for not spending the amount in its Board Report: The Company has actually spent 2% of the average net profit of the last three financial years.

11. A Responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and policy of the Company: We hereby declare that implementation and monitoring of the CSR policy are in compliance with CSR objectives and policy of the Company.

For and on behalf of
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PRAMODINI MEDICARE LTD. VJA

Kuldeep Kumar Chalasani
Managing Director & Chairperson
DIN: 03142837

Kavitha Chalasani
Director
DIN: 03142838

Date: 16th July 2026
Place: Vijayawada