Independent Auditors' Report

Members of Beta Research Pvt. Ltd.

Report on the Standalone Financial Statements

We have audited the accompanying standalone Ind-AS financial statements of Beta Research Pvt. Ltd. ('the Company'), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation of these standalone Ind-AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with accounting principles generally accepted in India, including the Indian Accounting Standards (Ind-AS) specified under Section 133 of the Act., read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind-AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone Ind-AS financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under. We conducted our audit of the standalone Ind-AS financial statements in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone Ind-AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone Ind-AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by

the Company's Directors, as well as evaluating the overall presentation of the standalone Ind-AS financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial statements.

Opinion

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2016 ('the Order') issued by the Central Government of India in terms of subsection(11) of Section 143 of the Act, regarding statement on the matters specified in paragraphs 3 and 4 of the Order, this is not applicable..

2. As required by Section 143 (3) of the Act, we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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, Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
d. In our opinion, the aforesaid standalone Ind-AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
e. On the basis of written representations received from the directors as on March 31, 2026, and taken on record by the Board of Directors, none of the Directors is disqualified as on March 31, 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, refers to our separate Report in "**Annexure A**";
g. 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, 2020, in our opinion and to the best of our information and according to the explanations given to us:
i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
iii. There has been no amount available which is required to be transferred to the Investor Education and Protection Fund by the Company;
iv. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with.

For KALRA RAI & ASSOCIATES

Place:- Chandigarh
Date: 14/05/2026
UDIN: 26087438ASFYFN1832

Chartered Accountants

Sd/-
(Lajpat Rai Kalra)
Partner

M. No- 087438
FRN: 008859N

“ANNEXURE-A” TO THE AUDITORS’ REPORT

Referred to in Paragraph 7 of Our Report of Even Date

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

We have audited the internal financial controls over financial reporting of **Beta Research Pvt. Ltd.** (“the Company”) as of 31 March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management 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 (“the Guidance Note”) issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibilities include the design, implementation and maintenance of adequate internal f i nancial 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 (“the Act”).

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, 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 31st March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For KALRA RAI & ASSOCIATES

Place:- Chandigarh
Date: 14/05/2026
UDIN: 26087438ASFYFN1832

Chartered Accountants

Sd/-
(Lajpat Rai Kalra)
Partner
M. No- 087438
FRN: 008859N

BALANCE SHEET AS AT 31ST MARCH, 2026

(All amounts in Rs. Lacs)

Particulars	Note	As at 31 March 2026	As at 31 March 2025
A. ASSETS			
1 Non-current assets			
(i) Property, Plant and Equipment		–	–
(ii) Intangible assets		–	–
(iii) Capital work-in-progress		–	–
(iv) Financial assets			
– Investments		–	–
– Loans		–	–
– Other financial assets		–	–
(v) Deferred tax assets (net)		–	–
(vi) Other non-current assets		–	–
Total non-current assets		**–**	**–**
2 Current assets			
(i) Inventories		–	–
(ii) Financial assets			
– Trade receivables		–	–
– Cash and cash equivalents	1	1.00	1.00
– Other financial assets		–	–
(iii) Other current assets		–	–
Total current assets		**1.00**	**1.00**
TOTAL ASSETS		**1.00**	**1.00**
B. EQUITY AND LIABILITIES			
1 Equity			
(i) Equity share capital	2	1.00	1.00
(ii) Other equity	3	(0.05)	(0.05)
Total equity		**0.95**	**0.95**
2 Non-current liabilities			
(i) Financial liabilities			
– Borrowings		–	–
– Other financial liabilities		–	–
(ii) Provisions		–	–
(iii) Other non-current liabilities		–	–
Total non-current liabilities		**–**	**–**
3 Current liabilities			
(i) Financial liabilities			
– Borrowings		–	–
– Trade payables		–	–
– Other financial liabilities	4	0.05	0.05
(ii) Provisions		–	–
(iii) Other current liabilities		–	–
Total current liabilities		**0.05**	**0.05**
TOTAL EQUITY AND LIABILITIES		**1.00**	**1.00**

See accompanying notes forming part of the financial statements

For KALRA RAI AND ASSOCIATES
Chartered Accountants (FRN: 008859N)
Sd/-
LAJPAT RAI KALRA
Partner
Membership No. 087438
UDIN: 26087438ASFYFN1832
Place: Chandigarh
Date: 14/05/2026

For and on behalf of the Board of Directors

Sd/-	Sd/-
RAHUL BATRA	**VARUN BATRA**
Director	Director
DIN: 02229234	DIN: 02148383

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

(All amounts in Rs. Lacs)

Particulars	Note	Year ended 31 March 2026	Year ended 31 March 2025
1 INCOME			
(i) Revenue from operations (net)		–	–
(ii) Other income		–	–
Total income (1)		**–**	**–**
2 EXPENSES			
(iii) Cost of materials consumed		–	–
(iv) Purchases of stock-in-trade		–	–
(v) Changes in inventories of finished goods, stock-in-trade and work-in-progress		–	–
(vi) Employee benefits expense		–	–
(vii) Finance costs		–	–
(viii) Depreciation and amortisation expense		–	–
(ix) Other expenses		–	–
Total expenses (2)		**–**	**–**
3 Profit before exceptional items and tax (1 – 2)		**–**	**–**
4 Exceptional items		–	–
5 Profit before tax (3 – 4)		**–**	**–**
6 Tax expense:			
Current tax		–	–
Deferred tax		–	–
Total tax expense (6)		**–**	**–**
7 Profit for the year		**–**	**–**
8 Other comprehensive income			
a. Items that will not be reclassified to profit or loss			
Gain/(loss) on remeasurement of the defined benefit plans		–	–
Income tax on above		–	–
Total		**–**	**–**
b. Items that may be reclassified to profit or loss		–	–
Total		**–**	**–**
Total other comprehensive income (a + b)		**–**	**–**
Total comprehensive income for the year (7 + 8)		**–**	**–**
Earnings per share (of Rs. 10 each)			
a. Basic		–	–
b. Diluted		–	–

See accompanying notes forming part of the financial statements (Note 5)

In terms of our report attached.

For KALRA RAI AND ASSOCIATES
Chartered Accountants (FRN: 008859N)
Sd/-
LAJPAT RAI KALRA
Partner
Membership No. 087438
UDIN: 26087438ASFYFN1832
Place: Chandigarh
Date: 14/05/2026

For and on behalf of the Board of Directors

Sd/-
RAHUL BATRA
Director
DIN: 02229234

Sd/-
VARUN BATRA
Director
DIN: 02148383

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2026

(All amounts in Rs. Lacs)

Particulars	Note	Year ended 31 March 2026	Year ended 31 March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before tax and extraordinary items (as per Statement of Profit and Loss)		–	–
Adjustments for non-cash / non-trade items			
Depreciation & amortisation expenses		–	–
Finance cost		–	–
Interest received		–	–
Other inflows / (outflows) of cash		–	–
Operating profit before working capital changes		**–**	**–**
Adjusted for: Working capital changes			
(Increase) / decrease in trade receivables		–	–
Increase / (decrease) in trade payables		–	–
(Increase) / decrease in inventories		–	–
Increase / (decrease) in other current liabilities		–	–
(Increase) / decrease in short-term loans and advances		–	–
(Increase) / decrease in other current assets		–	–
Working capital changes		**–**	**–**
Net cash flow from operating activities (A)		**–**	**–**
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of fixed assets		–	–
Interest received		–	–
Cash used for long-term loans / advances		–	–
Net cash used in investing activities (B)		**–**	**–**
C. CASH FLOW FROM FINANCING ACTIVITIES			
Finance cost		–	–
Increase / (decrease) in short-term borrowings		–	–
Increase / (repayment) of long-term borrowings		–	–
Increase / (repayment) of other long-term liabilities		–	–
Increase / (decrease) in share capital		–	–
Other inflows / (outflows) of cash		–	–
Net cash used in financing activities (C)		**–**	**–**
D. Net increase / (decrease) in cash and cash equivalents (A+B+C)		**–**	**–**
E. Cash and cash equivalents at the beginning of the period		1.00	1.00
F. Cash and cash equivalents at the end of the period		1.00	1.00
G. Net increase / (decrease) in cash and cash equivalents (F – E)		**–**	**–**

In terms of our report attached.

For KALRA RAI AND ASSOCIATES
Chartered Accountants (FRN: 008859N)
Sd/-
LAJPAT RAI KALRA
Partner
Membership No. 087438
UDIN: 26087438ASFYFN1832
Place: Chandigarh
Date: 14/05/2026

For and on behalf of the Board of Directors

Sd/-	Sd/-
RAHUL BATRA	**VARUN BATRA**
Director	Director
DIN: 02229234	DIN: 02148383

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(All amounts in Rs. Lacs)

NOTE 1 – CASH AND CASH EQUIVALENTS

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Cash on hand		
Cash on hand	–	–
Total	**–**	**–**
(b) Balances with banks		
(i) In current accounts – HDFC Bank Ltd.	1.00	1.00
(c) Others (specify nature)	–	–
Total	**1.00**	**1.00**
Grand Total	**1.00**	**1.00**

NOTE 2 – SHARE CAPITAL

Particulars	Number of shares 31 March 2026	Amount (Rs. Lacs)	Number of shares 31 March 2025	Amount (Rs. Lacs)
(a) Authorised				
Equity shares of Rs. 1 each	5,00,000	5.00	5,00,000	5.00
(b) Issued				
Equity shares of Rs. 1 each	1,00,000	1.00	1,00,000	1.00
(c) Subscribed and fully paid up				
Equity shares of Rs. 1 each	1,00,000	1.00	1,00,000	1.00
(d) Subscribed but not fully paid up	–	–	–	–
Total	**1,00,000**	**1.00**	**1,00,000**	**1.00**

2(a) Reconciliation of number of shares outstanding

Particulars	Number 2025-26	Amount (Rs. Lacs)	Number 2024-25	Amount (Rs. Lacs)
Shares outstanding at the beginning of the year	1,00,000	1.00	–	–
Shares issued during the year	–	–	1,00,000	1.00
Shares bought back during the year	–	–	–	–
Shares outstanding at the end of the year	**1,00,000**	**1.00**	**1,00,000**	**1.00**

2(b) Shares held by promoters at the end of the year – 31 March 2026

Name of shareholder	No. of shares held	% of holding	% change
Beta Drugs Limited	99,999	99.999%	–
Mr. Varun Batra	1	0.001%	–

2(c) Shares held by promoters at the end of the year – 31 March 2025

Name of shareholder	No. of shares held	% of holding	% change
Beta Drugs Limited	99,999	99.999%	–
Mr. Varun Batra	1	0.001%	–

(All amounts in Rs. Lacs)

2(d) Details of shares held by each shareholder holding more than 5% shares

	As at 31 March 2026		As at 31 March 2025	
	Number of shares held	% holding in that class	Number of shares held	% holding in that class
Equity shares with voting rights				
Beta Drugs Limited	99,999	99.999%	99,999	99.999%
Mr. Varun Batra	1	0.001%	1	0.001%
Total	**1,00,000**	**100.00%**	**1,00,000**	**100.00%**

NOTE 3 – RESERVES AND SURPLUS

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Capital reserve		
Opening balance	–	–
Closing balance	**–**	**–**
(b) Securities premium account		
Opening balance	–	–
Closing balance	**–**	**–**
(c) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(0.05)	(0.05)
Add: Profit / (Loss) for the year	–	–
Closing balance	**(0.05)**	**(0.05)**
Total	**(0.05)**	**(0.05)**

NOTE 4 – OTHER FINANCIAL LIABILITIES

Particulars	As at 31 March 2026	As at 31 March 2025
Cheque issued but not yet presented for payment	–	–
Other advances	0.05	0.05
Total	**0.05**	**0.05**

See accompanying notes forming part of the financial statements

NOTES TO ACCOUNTS OF STANDALONE FINANCIALS OF M/S BETA RESEARCH PVT. LTD.
NOTE '5': SIGNIFICANT ACCOUNTING POLICIES
(Forming part of Accounts)
FOR THE YEAR ENDED 31ST MARCH, 2026

5.1. Basis of Accounting

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India under the historical convention on accrual basis. These financial statements have been prepared to comply, in all material aspects, with the accounting standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the presentation requirements as prescribed by the Schedule III of the Companies Act, 2013 to the extent applicable.

5.2. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires that management makes estimates and assumptions that affect the reported amounts of income and expenses of the year, the reported balance of assets and liabilities and the disclosure relating to contingent liabilities as at the date of the financial statements. These estimates are based upon management's best knowledge of current events and actions. The difference between the actual results and estimates are recognised in the period in which the results are known / materialized.

5.3. Property, Plant and Equipment and Intangible assets

Since the company has not started its operations, there are no Property, Plant and Equipment and Intangible assets as on 31.03.2026.

5.4. Valuation of Inventories

-Since the company has not started its operations, there is no Inventory as on 31.03.2026.

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5.5. Revenue Recognition

- Since the company has not started its operations, there is no revenue during the F.Y 2025-26.

5.6. Employee Benefits

Since the company has not started its operations, no employee benefit cost has not been incurred till 31.03.2026.

5.7. Foreign Currency Transactions

Since the company has not started its operations, this point is not applicable.

5.8. Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets to the extent that they relate to the period till such assets are ready to use. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit & Loss.

During the year, the Company has capitalized Rs. Nil borrowing cost this year.

5.9. Investments

-Current Investments are carried at cost or fair value whichever is lower.
-Non-Current Investments are carried at cost. Provision for diminution in value of non-current investments is made only, if a decline is other than temporary.

5.10. Operating Lease

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are classified as operating leases. Operating lease charges are recognised as an expense in the Statement of Profit & Loss on monthly due basis.

5.11. Taxes on Income

- Since the company has not started its operations, there are no taxes as on date.

5.12. Earnings Per Share (EPS)

- The company has not started its operations, hence EPS is Nil.

5.13. Cash Flow Statement:

-The Cash Flow Statement is prepared by the indirect method set out in Ind AS 7 on Cash Flow Statements and presents the cash flows by operating, investing and financing activities of the Company.

-Cash and cash equivalents presented in the Cash Flow Statement consists of balance in current accounts and cash balances.

5.14. Contingencies and Provisions

A provision is recognized when the Company has a present obligation as a result of past events. It is probable that an outflow of resources embodying economic benefit will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimate of the expenditure required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimate.

A contingent liability is disclosed, unless the possibility of an outflow of resources embodying the economic benefit is remote.

5.15 Internal Control Policy and BCP Management: The Company has a comprehensive system of Internal Controls to safeguard its assets against loss from unauthorized use and to ensure reliability of financial reporting. The management assesses the operating effectiveness of these controls on regular basis. All the required security checks i.e., physical security of the company premises and its database are properly installed, daily backup is being done for all the accounting and related data. The company maintains a system of internal controls designed for effectiveness and efficiency of operations, compliance and regulations.

The system of internal controls monitors and ensures process for:

• Effectiveness and efficiency of operations;
• Reliability of financial reporting;
• Compliance with applicable laws and regulations.

NOTE 6: OTHER NOTES TO ACCOUNTS
(Forming part of Accounts)
FOR THE YEAR ENDED 31ST MARCH, 2026

6.1. **Issued, Subscribed & Paid-up Capital:**
Issued, Subscribed and paid-up capital of the company is Rs. 1,00,000.00 (divided into 1,00,000 shares of Rs, 1 each)

6.2. **Reserves & Surplus:**
- Since the company has not started its operations, there are no reserves as on 31.03.2026.

6.3. **Long-term Borrowings**

- Since the company has not started its operations, there are no long term borrowings as on 31.03.2026.

6.4. **Earnings Per Share (AS-20)**

	Year ended 31st March, 2026	₹	Year ended 31st March, 2025
Numerator			
Net Profit/(Loss) attributable to Equity shareholders	0.00		0.00
Denominator			
Number of Equity shares	No.'s 1,00,000		No.'s 1,00,000
Nominal Value per Equity share	1		1
Earnings per Equity share -Basic and diluted	-		-

6.5. **Segment Reporting**
Since the Company has not started its operations, therefore segment reporting as required under Ind AS - 108 is not applicable.

6.6. **Related Party Disclosures (Ind AS-24)**

There are no related party transactions.

6.7. **Ratios**

- Since the company has not started its operations, this point is not applicable.

6.8. **Particulars relating to corporate social responsibility**

Since the company has not started its operations, Corporate social responsibility as per Section 135 of the Companies Act 2013 is not applicable.

6.9. Property, Plant and Equipment and Intangible assets:

- During the financial Year 2025-26 there are no additions to Property, Plant and Equipment and Intangible assets. Property, Plant and Equipment and Intangible assets as on 31.03.2026 is Rs. Nil.

6.10. Deferred Tax Assets & Liabilities

Since the company has not started its operations, no deferred tax asset or liability is created.

6.11. Other additional information

	Particulars	31st March, 2026 AMOUNT	31st March ,2025 Amount
"A"	**Revenue from operations (under broad heads)**		
	Sales		
	-Sales With in India	-	-
	-Export Sales	-	-
	Total	**-**	**-**
"B"	**Purchases**		
	-Chemicals,excipients& Packing Material	-	-

6.12. Expenditure In Foreign Currency (On Accrual Basis): - Following Expenses were incurred by the company during the year 2025-26.

There is no expenditure in Foreign currency during F.Y 2025-26.

6.13. Micro, Small & Medium Enterprises

Based on the information presently available, total outstanding as on 31.03.2026 is Rs. Nil to micro or small enterprises under the Micro, Small and Medium Enterprises Development Act, 2006.

6.14. Other statutory information

i. No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. The Company does not have any trading in Crypto Currency or Virtual Currency.

iii. The Company does not have any transactions or balances with a Companies struck off under section 248 of the Companies Act, 2013 or Section 560 of the Companies Act 1956.

iv. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961.

v. Company has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

vi. The Company has not received any fund from any person(s) or entity(is), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

vii. No charge is pending to be registered beyond statutory period with ROC.

viii. The company has not used the borrowings from banks and financial institutions for any other purpose other than for the specific purpose for which it was taken.

In terms of our attached report of even date.

For KALRA RAI AND ASSOCIATES
CHARTERED ACCOUNTANTS
F R No. – 008859N

Sd/-
LAJPAT RAI KALRA
PARTNER
M No. -087438
Dated: 14/05/2026
Place: Chandigarh
UDIN: 26087438ASFYFN1832

For and on behalf of the Board of Directors

Sd/-
Rahul Batra
(Director)
DIN :- 02229234

Sd/-
Varun Batra
(Director)
DIN:- 02148383