

PRISMBERRY TECHNOLOGIES PRIVATE LIMITED
Balance Sheet as at 31 March 2026

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

S.No	Particulars	Note	As at 31 March 2026	As at 31 March 2025
I	ASSETS			
	Non-current assets			
	Property, plant and equipment	3a	4.21	8.56
	Right-of-use assets	3b	47.44	68.53
	Intangible assets	3c	46.07	62.74
	Financial assets			
	Other financial assets	4	5.18	5.18
	Deferred tax assets (net)	5	0.90	2.02
	Total non-current assets		103.80	147.03
	Current assets			
	Financial assets			
	Trade receivables	6	93.99	120.69
	Cash and cash equivalents	7	18.72	1.54
	Bank balances other than cash and cash equivalents	8	6.59	0.09
	Other current assets	9	48.59	23.36
	Income tax assets (net)	10	15.99	36.13
	Total current assets		183.88	181.81
	Total assets		287.68	328.84
II	EQUITY AND LIABILITIES			
	Equity			
	Equity share capital	11	1.00	1.00
	Other equity	12	187.77	183.19
	Total equity		188.77	184.19
	Liabilities			
	Non-current liabilities			
	Financial liabilities			
	Lease liabilities	3b&13	34.68	56.46
	Provisions	14	2.39	16.32
	Total Non-current liabilities		37.07	72.78
	Current liabilities			
	Financial liabilities			
	Borrowings	15	-	12.45
	Lease liabilities	3b&13	21.78	17.30
	Trade payables	16		
	Dues of micro enterprises and small enterprises		-	-
	Dues of creditors other than micro enterprises and small enterprises		3.86	5.27
	Other financial liabilities	17	14.14	18.43
	Other current liabilities	18	22.02	18.11
	Provisions	19	0.04	0.31
	Total Current liabilities		61.84	71.87
	Total Equity & Liabilities		287.68	328.84

The accompanying notes are an integral part of the financial statements

As per our report of even date attached

For PRSV & Co. LLP

Chartered Accountants

FRN No: S200916


Y. Venkateswarlu

Partner

M.No. 222068

Place: Hyderabad

Date: 20-05-2026



For and on behalf of Board of Directors

Prismberry Technologies Private Limited


Manoj Kumar Yadav

Whole-Time Director

DIN: 02008659



Ankur Gupta

Director

DIN: 09648112

PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Statement of profit and loss for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

S.No	Particulars	Note	Year ended 31 March 2026	Year ended 31 March 2025
1	Income			
	Revenue from operations	20	330.45	511.63
	Other income	21	4.44	2.21
	Total income		334.89	513.84
2	Expenses			
	Purchase of stock in trade	22	57.65	-
	Employee benefits expense	23	146.95	402.64
	Finance costs	24	11.24	9.69
	Depreciation and amortisation expense	25	42.11	36.45
	Other expenses	26	87.86	67.01
	Total of Expenses		345.81	515.79
3	Profit/ (Loss) before tax (1-2)		(10.92)	(1.95)
4	Tax expense:			
	Current tax		-	2.75
	Income tax of earlier years		-	-
	Deferred tax		1.12	(2.02)
5	Profit/ (Loss) for the year (3-4)		(12.04)	(2.68)
6	Other comprehensive income (OCI)			
	Items that will not be reclassified to Profit or Loss			
	- Remeasurement of defined benefit liability		16.62	0.26
	- Income tax effect on remeasurement of defined benefit liability		-	-
	Total other comprehensive income/ (Loss) for the year, net of tax		16.62	0.26
7	Total comprehensive income for the year (5+6)		4.58	(2.42)
8	Earnings per equity share (EPS) (of Rs. 10/- each fully paid)			
	(a) Basic		(120.40)	(26.80)
	(b) Diluted		(120.40)	(26.80)

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

For PRSV & Co.LLP
Chartered Accountants
FRN No: S200016

Y.Venkateswarlu
Partner
M.No. 222068

Place: Hyderabad
Date: 20-05-2026



For and on behalf of Board of Directors
Prismberry Technologies Private Limited

Manoj Kumar Yadav
Whole-Time Director
DIN: 02008659

Ankur Gupta
Director
DIN: 09648112



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Statement of Changes in Equity for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

A. Equity share capital

Particulars	No. of Shares	Amount
As at 01 April 2024	10,000	1.00
Add: Issued during the year	-	-
As at 31 March 2025	10,000	1.00
Add: Issued during the year	-	-
As at 31 March 2026	10,000	1.00

B. Other equity

Particulars	Reserves and surplus	Other Comprehensive Income	Total Other Equity
	Retained earnings	Remeasurement of defined benefit obligations	
Balance as at 1 April 2024	184.53	1.08	185.61
Profit for the year	(2.68)		(2.68)
Actuarial gain/(loss) on net defined benefit liability		0.26	0.26
Balance as at 31 March 2025	181.85	1.34	183.19
Profit for the year	(12.04)		(12.04)
Actuarial gain/(loss) on net defined benefit liability		16.62	16.62
Balance as at 31 March 2026	169.81	17.96	187.77

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

For PRSV & Co.LLP

Chartered Accountants

FRN No: S200016

Y Venkateswarlu

Partner

M.No. 222068

Place: Hyderabad

Date: 20-05-2026



For and on behalf of Board of Directors

Prismberry Technologies Private Limited

Manoj Kumar Yadav

Whole-Time Director

DIN: 02008659

Ankur Gupta

Director

DIN: 09648112



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED
Statement of Cash Flows for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

S.No	Particulars	Year ended 31 March 2026	Year ended 31 March 2025
A	Cash flow from operating activities:		
	Profit before tax	(10.92)	(1.95)
	Adjustments for:		
	Depreciation	42.11	36.45
	Finance cost	0.65	0.12
	Interest expense on lease liabilities	10.59	9.57
	Interest income	(1.88)	(1.12)
	Unrealised foreign exchange (gain)/loss (Net)	-	0.11
	Liabilities no longer required written back	(1.21)	(0.11)
	Operating profit before working capital changes	39.34	43.07
	Adjustments for changes in working capital		
	Trade receivables	26.70	(72.29)
	Other financial assets	-	(5.18)
	Other current assets	(25.23)	(20.05)
	Trade payables	(0.20)	(0.47)
	Provisions	2.42	7.91
	Other financial liabilities	(4.29)	(22.82)
	Other current liabilities	3.91	9.48
	Cash generated from operations	42.65	(60.35)
	Income tax paid, net	20.14	(10.91)
	Net cash generated from operating activities (A)	62.79	(71.26)
B	Cash flow from/(used in) investing activities		
	Purchase of property, plant and equipment and other intangible assets	-	(7.78)
	Movement in other than cash and cash equivalents, net	(6.50)	4.45
	Interest received	1.88	1.12
	Net cash flow from/(used in) investing activities (B)	(4.62)	(2.21)
C	Cash flow from/(used in) financing activities		
	Proceeds of loans	(12.45)	7.65
	Payment of lease liabilities	(17.30)	(10.59)
	Payment of interest on lease liabilities	(10.59)	(9.57)
	Interest expenses	(0.65)	(0.12)
	Net cash flow from/(used in) financing activities (C)	(40.99)	(12.63)
	Net increase/ (decrease) in cash & cash equivalents (A+B+C)	17.18	(86.10)
	Cash and cash equivalents at the beginning of the year	1.54	87.64
	Cash and cash equivalents at the end of the year	18.72	1.54

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

For PRSV & Co.LLP

Chartered Accountants

FRN No: S200016

Y.Venkateswarlu

Partner

M.No. 222068

Place: Hyderabad

Date: 20-05-2026


For and on behalf of Board of Directors
Prismberry Technologies Private Limited
Manoj Kumar Yadav

Whole-Time Director

DIN: 02008659

Ankur Gupta

Director

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PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Notes to the financial statements for the year ended 31 March 2026

1 Corporate information

Prismberry Technologies Private Limited incorporated on 20 November 2019. The Company was engaged in rendering of IT(information technology) services.

2 Material accounting policies

The Material accounting policies applied by the Company in the preparation of its financial statements are listed below.

2.1 Basis of preparation and presentation

The financial statements have been prepared on the historical cost basis and on accrual basis, except for the following items

- i) Certain financial assets and liabilities : Measured at fair value
- i) Borrowings: Amortised cost using effective interest rate method
- ii) employee defined benefit assets/(liability): Present value of defined benefit obligations less fair value of plan assets

The financial statements have been prepared and presented in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

Company's financial statements are presented in Indian Rupees, which is also its functional currency.

The material accounting policy information related to preparation of the standalone financial statements have been discussed in the respective notes.

2.2 Use of estimates and judgments

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

2.3 Measurement of fair values

Accounting policies and disclosures require measurement of fair value for financial assets and financial liabilities.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

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

Level 2: Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).



Manoj Kumar



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PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Notes to the financial statements for the year ended 31 March 2026

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

2.4 Current and non-current classification:

The Schedule III to the Act requires assets and liabilities to be classified as either current or non-current. The Company presents assets and liabilities in the balance sheet based on current/ non-current classification.

Assets

An asset is classified as a current when it is:

- it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- it is expected to be realised within twelve months from the reporting date;
- it is held primarily for the purposes of being traded; or
- is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date. All other assets are classified as non current.

Liabilities

A liability is classified as a current when:

- it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- it is due to be settled within twelve months from the reporting date;
- it is held primarily for the purposes of being traded;
- the Company does not have an unconditional right to defer settlement of liability for atleast twelve months from the reporting date. All other liabilities are classified as non-current.

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

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and realisation in cash or cash equivalents.

The Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of

2.5 Property, plant and equipment

Property, plant and equipment are stated at cost, net off recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price and any cost directly attributable to bringing the assets to its working conditions for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses upon disposal of an item of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of property, plant and equipment and are recognised in the statement of profit and loss.

Depreciation on property, plant and equipment is provided using straight line method . Depreciation is provided based on useful life of the assets as prescribed in schedule II to the companies Act, 2013.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED
Notes to the financial statements for the year ended 31 March 2026

2.6 Intangible assets

Intangible assets that are acquired by the company are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated amortization/depletion and impairment loss, if any. Such cost includes purchase price, and any cost directly attributable to bringing the asset to its working condition for the intended use.

Subsequent expenditures are capitalised only when they increase the future economic benefits embodied in the specific asset to which they relate.

Gains and Losses arising from de-recognition of an intangible assets are recorded in the statement of profit and loss, and are measured as the difference between the net disposal proceeds, if any, and the carrying amount of respective intangible assets as on the date of de-recognition.

2.7 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchase and sale of financial assets are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Subsequent measurement

i. Financial assets carried at amortised cost (AC)

A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

ii. Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

A financial asset which is not classified in any of the above categories are measured at FVTPL.

Impairment of financial assets

In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of financial assets other than those measured at fair value through profit and loss (FVTPL).

For trade receivables, Company applies 'simplified approach' for recognition of impairment loss allowance on the trade receivable balances. The application of simplified approach require the Company to recognise impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analysed.

Financial liabilities

Initial recognition and measurement

All financial liabilities are recognized at fair value and in case of loans, net of directly attributable transaction costs. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.



Manoj Yadav



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PRISMBERRY TECHNOLOGIES PRIVATE LIMITED
Notes to the financial statements for the year ended 31 March 2026

Derecognition of financial instruments

A financial asset (or a part of the financial asset) is derecognized from the Company's balance sheet when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. A financial liability (or a part of the financial liability) is derecognized from the Company's balance sheet when the obligation under the liability is discharged or cancelled or expires.

2.8 Cash and cash equivalents

Cash and cash equivalents consist of cash at banks and on hand, demand deposits and other short term deposits that are readily convertible into known amounts of cash, are subject to insignificant risk of changes in value and have a maturity of three months or less.

2.9 Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets, other than inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated to determine the extent of impairment if any.

The recoverable amount of an asset or cash-generating unit (as defined below) is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or the cash-generating unit. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit").

An impairment loss is recognised in the statement of profit and loss to the extent, the carrying amount of an asset or its cash-generating unit exceeds its estimated recoverable amount.

The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

2.10 Provisions, contingent liabilities and contingent assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingent liabilities

A contingent liability is disclosed when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets

Contingent assets are not recognised in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

2.11 Revenue recognition

i. Revenue from contracts

Revenue from contracts priced on a time and material basis are recognised as the related services are rendered and the related costs are incurred. Revenue from the end of the last invoicing to the reporting date is recognized as unbilled revenue.

Revenue from fixed price contracts is recognised as per the 'percentage of completion' method, where the performance obligations are satisfied over time and when there is no uncertainty as to measurement or collectability of consideration.



Manoj Yadav



Prashant

PRISMBERRY TECHNOLOGIES PRIVATE LIMITED
Notes to the financial statements for the year ended 31 March 2026

ii. Revenue from services

Service income is recognised as per the terms of contracts with the customer, when the related services are performed.

iv. Interest Income

Interest income is accrued on a time proportion basis, by reference to the principal outstanding and effective interest rate applicable.

2.12 Employee benefits expense

i. Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

ii. Post-Employment Benefits

Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company's contributions to defined contribution plans are recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

Defined Benefit Plans

The liability in respect of gratuity benefit is determined using the Projected Unit Credit Method based on actuarial valuation, performed by an independent qualified actuary.

Re-measurement of defined benefit plans in respect of post-employment are charged to the Other Comprehensive Income.

2.13 Foreign currencies transactions and translation

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in Statement of Profit and Loss except to the extent of exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings that are directly attributable to the acquisition or construction of qualifying assets, are capitalized as cost of assets.

Non-Monetary items that are measured in terms of historical cost in a foreign currency are recorded using the exchange rates at the date of transaction.

2.14 Leases

Lease contracts entered by the Company majorly pertains for buildings taken on lease to conduct its business in the ordinary course

Company as a Lessee:

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognizes lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

The Company determines the lease term as the noncancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

The Company used the following practical expedients when applying Ind AS 116 :

- Applied a single discount rate to a portfolio of leases with similar characteristics
- Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term and leases of low value.
- Excluded initial direct costs from measuring the right-of-use asset at the date of initial application.
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Notes to the financial statements for the year ended 31 March 2026

Right of use asset: The Company recognizes right-of-use asset representing its right to use the underlying asset for the lease term at the lease commencement date. The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it is located. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognized in the statement of profit and loss.

Lease Liability: The Company measures the lease liability at present value of the future lease payments at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate as at the commencement of lease. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments. The Company recognizes the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognizes any remaining amount of the re-measurement in statement of profit and loss,

2.15 Tax expenses

The tax expense for the period comprises current and deferred tax. Tax expense is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the comprehensive income or in equity. In which case, the tax is also recognised in other comprehensive income or equity.

Current tax

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

Deferred tax

Deferred tax is recognised using the balance sheet method on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding amounts used in the computation of taxable profit.

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

A deferred tax asset is recognised to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.



Manoj Kumar



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PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Notes to the financial statements for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

3a Property, plant and equipment

Description	Plant and equipment	Office equipments	Computers	Total
Cost as at 01 April 2024	1.63	0.13	14.77	16.53
Additions	-	1.15	6.63	7.78
Disposals	-	-	-	-
Cost as at 31 March 2025	1.63	1.28	21.40	24.31
Additions	-	-	-	-
Disposals	-	-	-	-
Balance as at 31 March 2026	1.63	1.28	21.40	24.31
Accumulated depreciation as at 01 April 2024	1.23	0.11	10.45	11.79
Depreciation for the year	0.15	0.20	3.61	3.96
Disposals/adjustments	-	-	-	-
Accumulated depreciation as at 31 March 2025	1.38	0.31	14.06	15.75
Charge for the period	0.25	0.23	3.87	4.35
Adjustments for disposals	-	-	-	-
Accumulated depreciation as at 31 March 2026	1.63	0.54	17.93	20.10
Net carrying value as at 31 March 2025	0.25	0.97	7.34	8.56
Net carrying value as at 31 March 2026	-	0.74	3.47	4.21

3b Right-of-use assets and Lease liabilities

Right of use assets

Description	Right of use assets
Cost as at 01 April 2024	-
Additions	84.35
Disposals	-
Cost as at 31 March 2025	84.35
Additions	-
Disposals	-
Cost as at 31 March 2026	84.35
Accumulated amortisation as at 01 April 2024	-
Amortisation for the year	15.82
Disposals	-
Accumulated amortisation as at 31 March 2025	15.82
Amortisation for the year	21.09
Disposals	-
Accumulated amortisation as at 31 March 2026	36.91
Net carrying amount as at 31 March 2025	68.53
Net carrying amount as at 31 March 2026	47.44



Manoj Kumar

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PRISMBERRY TECHNOLOGIES PRIVATE LIMITED**Notes to the financial statements for the year ended 31 March 2026**

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

Lease Liabilities:

(i) Set out below are the carrying amounts of lease liabilities and the movements during the year:

Description	For the year ended 31 March 2026	For the year ended 31 March 2025
Opening balance		
Additions during the year	73.76	-
Deletion during the year	-	84.35
Accrual of interest	-	-
Payment of lease liabilities including interest	10.59	9.57
Closing balance	(27.89)	(20.16)
Less: Current lease liabilities	56.46	73.76
Non Current lease liabilities	21.78	17.30
	34.68	56.46

(ii) Contractual maturities of lease liabilities on undiscounted basis as at:

Description	31 March 2026	31 March 2025
Less than one year		
One to five years	29.28	27.89
More than five years	38.53	67.81
	-	-

3c Other Intangible assets

Description	Softwares	Total
Cost as at 01 April 2024		
Additions	100.00	100.00
Disposals	-	-
Cost as at 31 March 2025	100.00	100.00
Additions	-	-
Disposals	-	-
Cost as at 31 March 2026	100.00	100.00
Accumulated amortisation as at 01 April 2024		
Amortisation for the year	20.59	20.59
Disposals	16.67	16.67
Accumulated amortisation as at 31 March 2025	37.26	37.26
Amortisation for the year	16.67	16.67
Disposals	-	-
Accumulated amortisation as at 31 March 2026	53.93	53.93
Net carrying value as at 31 March 2025	62.74	62.74
Net carrying value as at 31 March 2026	46.07	46.07



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PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Notes to the financial statements for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

4 Other financial assets

Particulars	As at 31 March 2026	As at 31 March 2025
(Unsecured considered good)		
Security deposits	5.18	5.18
	5.18	5.18

5 Deferred tax assets (net)

Particulars	As at 31 March 2026	As at 31 March 2025
Deferred tax asset arising on account of :		
Property, plant and equipment - depreciation	0.34	(1.79)
Provision for employee benefits	0.56	3.81
	0.90	2.02

6 Trade receivables

Particulars	As at 31 March 2026	As at 31 March 2025
Unsecured		
Considered good	93.99	120.69
Credit impaired		-
	93.99	120.69
Less: Allowance for expected credit losses		-
	93.99	120.69

Notes:

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

Trade receivables due from private companies in which director of the company is a director Rs. Nil lakhs (31 March, 2025 Rs.Rs.25.65 lakhs)

Trade Receivables ageing schedule

Particulars	Outstanding for following periods from due date of payment						Total
	Not due	Less than 6 months	6 months -1 year	1-2 Years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables — considered good	34.07	40.30	13.68	5.94			93.99
(ii) Undisputed Trade Receivables — which have significant increase in credit risk							-
(iii) Undisputed Trade Receivables — credit impaired							-
(iv) Disputed Trade Receivables — considered good							-
(v) Disputed Trade Receivables — which have significant increase in credit risk							-
(vi) Disputed Trade Receivables — credit impaired							-
Balance as at 31 March 2026	34.07	40.30	13.68	5.94	-	-	93.99



Manoj Yadav



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Notes to the financial statements for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

(i) Undisputed Trade Receivables — considered good	91.42	28.07	-	1.20			120.69
(ii) Undisputed Trade Receivables — which have significant increase in credit risk							-
(iii) Undisputed Trade Receivables — credit impaired							-
(iv) Disputed Trade Receivables — considered good							-
(v) Disputed Trade Receivables — which have significant increase in credit risk							-
(vi) Disputed Trade Receivables — credit impaired							-
Balance as at 31 March 2025	91.42	28.07	-	1.20	-	-	120.69

7 Cash and cash equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
Balances with banks - in current accounts	18.72	1.54
	18.72	1.54

8 Bank balances other than cash and cash equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
Bank deposits - with maturity of more than three months	6.59	0.09
	6.59	0.09

9 Other current assets

Particulars	As at 31 March 2026	As at 31 March 2025
Advances to employees	-	1.00
Other advances	48.36	21.01
Balances with statutory/government authorities	0.23	1.35
	48.59	23.36

10 Current tax assets (net)

Particulars	As at 31 March 2026	As at 31 March 2025
Income tax asset (net of provision for tax INR Nil Lakhs)	15.99	36.13
	15.99	36.13



Manoj Yadav



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PRISMBERRY TECHNOLOGIES PRIVATE LIMITED**Notes to the financial statements for the year ended 31 March 2026**

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

11 Share Capital

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of shares	Amount	Number of shares	Amount
Authorised				
Equity shares of Rs.10/- each per share	100,000	10.00	100,000	10.00
Issued,Subscribed & Paid up				
Equity shares of Rs.10/- each per share	10,000	1.00	10,000	1.00

a Reconciliation of number of equity shares outstanding at the beginning and at the end of the year

Particulars	As at 31 Mar 26		As at 31 Mar 25	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	10,000	1.00	10,000	1.00
Shares Issued during the year (Refer note below)	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	1.00	10,000	1.00

b Rights, preferences and restrictions attached to equity shares

The holders of equity shares are entitled to receive dividends as declared from time to time, and are entitled to one vote per share at meetings of the Company. In the event of liquidation of the Company, the remaining assets of the Company shall be distributed to the holders of equity shares in proportion to the number of shares held to the total equity shares outstanding as on that date. All shares rank equally with regard to the Company's residual assets.

c Details of shares held by Holding Company

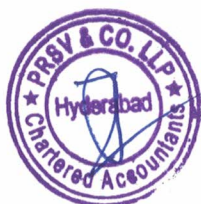
Name of Shareholder	As at 31 March 2026		As at 31 March 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Eyantra Ventures Limited	9,990	99.90%	9,990	99.90%

d Details of shareholders holding more than 5% shares in the Company

Name of Shareholder	As at 31 March 2026		As at 31 March 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Eyantra Ventures Limited	9,990	99.90%	9,990	99.90%

e Details of shares held by promoters

Name of the equity shareholder	As at 31 March 2026		As at 31 March 2025	
	No. of Equity Shares	% of total shares	No. of Equity Shares	% of total shares
Eyantra Ventures Limited	9,990	99.90%	9,990	99.90%
Vinita Raj Narayanam	10	0.10%	10	0.10%
Total	10,000	100.00%	10,000	100.00%



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED**Notes to the financial statements for the year ended 31 March 2026**

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

12 Other equity

Particulars	As at 31 March 2026	As at 31 March 2025
a. Surplus		
Opening balance	183.19	185.61
(-) Utilized during the year		-
(+) Profit for the year	4.58	(2.42)
Closing Balance	187.77	183.19

13 Lease liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Non-current	34.68	56.46
Current	21.78	17.30
	56.46	73.76

14 Provisions

Particulars	As at 31 March 2026	As at 31 March 2025
Provision for employee benefits		
Provision for gratuity	2.39	16.32
	2.39	16.32

15 Borrowings

Particulars	As at 31 March 2026	As at 31 March 2025
Unsecured		
Bank Over-draft	-	9.04
Credit card balance	-	1.04
Loan from director	-	2.37
	-	12.45

Notes:

Overdraft Facility availed during the year from ICICI bank is amounting to Rs.15 lakhs and outstanding as on 31 March, 2025 of Rs.Nil lakhs (31 March, 2025: Rs. Rs. 9.04 lakhs) carries an interest rate of 16% p.a. and is repayable on demand.

16 Trade payables

Particulars	As at 31 March 2025	As at 31 March 2025
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	3.86	5.27
	3.86	5.27



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Notes to the financial statements for the year ended 31 March 2026

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

Trade payables ageing schedule

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 years	More than 3 years	Total
(i) MSME						
(ii) Others	3.87	(0.01)				-
(iii) Disputed dues — MSME						3.86
(iv) Disputed dues - Others						-
Balance as at March 2026	3.87	(0.01)	-	-	-	-
(i) MSME						3.86
(ii) Others	5.27					-
(iii) Disputed dues — MSME						5.27
(iv) Disputed dues - Others						-
Balance as at March 2025	5.27	-	-	-	-	5.27

17 Other financial liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Expenses payable	14.14	18.43
	14.14	18.43

18 Other current liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Advance from customers	16.23	-
Statutory liabilities	5.79	18.11
	22.02	18.11

19 Provisions

Particulars	As at 31 March 2026	As at 31 March 2025
Provision for employee benefits		
Provision for gratuity	0.04	0.31
	0.04	0.31



Manoj Yadav



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED**Notes to the financial statements for the year ended 31 March 2026**

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

20 Revenue from operations

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Supply of services	270.99	511.63
Sale of merchandise	59.46	-
	330.45	511.63

21 Other income

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Interest income on fixed deposits	-	0.11
Interest income on income tax refund	1.88	1.01
Foreign exchange fluctuations gain	1.35	0.98
Liabilities no longer required written back	1.21	0.11
	4.44	2.21

22 Purchase of stock in trade

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Purchase of merchandise	57.65	-
	57.65	-

23 Employee benefits expense

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Salaries and wages	142.74	378.73
Contribution to provident fund	1.57	7.39
Staff welfare expenses	0.22	8.61
Gratuity expenses	2.42	7.91
	146.95	402.64

24 Finance costs

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Interest expenses on bank overdraft	0.65	0.12
Interest on lease liability	10.59	9.57
	11.24	9.69

25 Depreciation and Amortization

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Depreciation of tangible assets (Refer Note 3a)	4.35	3.96
Amortisation of intangible assets (Refer Note 3c)	16.67	16.67
Amortisation of right-to-use assets (Refer Note 3b)	21.09	15.82
	42.11	36.45



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED**Notes to the financial statements for the year ended 31 March 2026**

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

26 Other expenses

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Office rent	5.74	1.65
Electricity & water expenses	1.58	2.15
Repairs & maintainence	0.04	1.07
Office expense	6.66	9.46
Web expenses	1.87	3.67
Software expenses	13.88	2.12
Rates & taxes	0.95	5.71
Telephone and internet expenses	2.75	1.69
Legal & professional charges	37.11	20.28
Travelling expenses	14.43	4.44
Comission & brokerage	-	1.12
Recruitment expenses	-	8.09
Sponsorship fee	0.25	0.25
Bank charges	0.35	0.43
Audit fee		
Statutory audit	2.00	3.75
Other	0.25	
Audit fee -previous year	-	1.13
	87.86	67.01

27 Tax expenses

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Current tax (including earlier years)	-	2.75
Deferred tax charge/(credit)	1.12	(2.02)
Income tax expense reported in the statement of profit and loss	1.12	0.73



Manoj Yadav

PRISMBERRY TECHNOLOGIES PRIVATE LIMITED**Notes to the financial statements for the year ended 31 March 2026**

(All amounts in Indian rupees, except share data and where otherwise stated)

27 Employee Benefits**a. Defined contribution plan**

Eligible employees of the Company receive benefits from a provident fund, which is a defined contribution plan. The Company has no further obligations under the plan beyond its monthly contributions. The Company contributed Rs.1.89 lakhs (Previous year 2024-25 Rs.7.39 Lakhs) towards provident fund plan during the year ended 31 March 2026.

b. Defined benefit plan

The Company provides for gratuity, a defined benefit plan ("Gratuity Plan") covering eligible employees. The Gratuity Plan provides a lump sum gratuity payment to eligible employees of the company on superannuation, death and permanent disablement. The amount of the payment is based on the respective employee's last drawn salary and the years of employment with the Company.

The following table sets out funded status of the gratuity plan and the amounts recognised in the Company's financial statements as at 31 March, 2026.

i. Changes in the present value of obligation

Particulars	As at 31 March 2026	As at 31 March 2025
Defined benefit obligation as at beginning of the year	16.63	8.97
Current service cost	1.22	7.31
Interest cost	1.21	0.61
Actuarial losses (gains) arising from change in financial assumptions	(0.23)	0.90
Actuarial losses (gains) arising from change in demographic assumptions	-	-
Actuarial losses (gains) arising from experience adjustments	(16.39)	(1.16)
Benefits paid	-	-
Defined benefit obligation as at the end of the year	2.44	16.63

ii. Changes in fair value of plan assets

Particulars	As at 31 March 2026	As at 31 March 2025
Fair value of plan assets as at the beginning of the year	-	-
Expected return on plan assets	-	-
Company contributions	-	-
Benefits paid	-	-
Actuarial gains/(losses)	-	-
Fair value of plan assets as at the end of the year	-	-

iii. Fair value of assets and obligations

Particulars	As at 31 March 2026	As at 31 March 2025
Present value of benefit obligation	2.44	16.63
Fair value of plan assets	-	-
Net liability/(asset) recognized in balance sheet	2.44	16.63



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Notes to the financial statements for the year ended 31 March 2026

(All amounts in Indian rupees, except share data and where otherwise stated)

iv. Expenses recognised during the year

Particulars	As at 31 March 2026	As at 31 March 2025
In income statement		
Current service cost		
Net interest on net defined liability / (asset)	1.22	7.31
	1.21	0.61
Expenses recognised in the income statement	2.43	7.92
In other comprehensive income (OCI)		
Actuarial (gain)/loss on liability		
Return on plan assets	(16.62)	(0.26)
	-	-
Net (income)/expense recognised in OCI	(16.62)	(0.26)

v. Actuarial assumptions

Particulars	As at 31 March 2026	As at 31 March 2025
Discount rate (per annum)	7.25%	6.75%
Salary growth rate (per annum)	7.00%	7.00%

vi. Sensitivity analysis

Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analysis below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period, while holding all other assumptions constant. The result of sensitivity analysis is given below:

Particulars	As at 31 March 2026		As at 31 March 2025	
	Decrease	Increase	Decrease	Increase
Change in discounting rate	2.92	2.05	19.66	14.23
Change in rate of salary increase	2.05	2.92	14.22	19.62
Change in rate of attrition	2.42	2.45	16.72	16.56

28 Related Parties

a. List of the transacted related parties and description of relationship

Nature of Relationship	Name of the related party	
Holding Company	eYantra Ventures Limited	
Entity where relative of key managerial person of Holding Company has significant influence	Zaggle Prepaid Ocean Services Limited	
Key managerial personnel (KMP)	Manoj Kumar Yadav	Whole-time director
	Ankur Gupta	Director
Entity where key managerial person has significant influence	1. Elio Systems 2. Dreamsgream Technologies 3. Span Across IT Solutions Private Limited	

b. Transactions with related parties

Nature of Transaction	Name of the related party	Year ended 31 March 2026	Year ended 31 March 2025
Remuneration to KMPs	Manoj Kumar Yadav	24.00	24.00
Purchases	eYantra Ventures Limited	57.65	0.60
Advance taken	eYantra Ventures Limited	41.90	-
Advance repaid	eYantra Ventures Limited	40.51	-
Reimbursement of salary expenses	eYantra Ventures Limited	-	21.01
Reimbursement of expenses	eYantra Ventures Limited	34.28	-
Rent expense	Zaggle Prepaid Ocean Services Limited	0.50	-
Professional services provided	Span Across IT Solutions Private Limited	6.85	-



Manoj Yadav



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Notes to the financial statements for the year ended 31 March 2026

(All amounts in Indian rupees, except share data and where otherwise stated)

c. Balances as at 31 March 2026

Nature of Transaction	Name of the related party	Year ended 31 March 2026	Year ended 31 March 2025
Managerial remuneration	Manoj Kumar Yadav	2.56	13.87
Rent payable	Zaggle Prepaid Ocean Services Limited	0.09	-
Other receivables	eYantra Ventures Limited	48.36	21.01

29 Earnings per share

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Profit after tax attributable to equity shareholders	(12.04)	(2.68)
Weighted average number of equity shares for basic EPS	10,000	10,000
Weighted average number of equity shares for diluted EPS	10,000	10,000
Basic earnings per share	(120.40)	(26.80)
Diluted earnings per share	(120.40)	(26.80)

30 Income Taxes

Income tax expense/ (benefit) recognised in the statement of profit and loss

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Current tax expense	-	2.75
Deferred tax expense	1.12	(2.02)
Total income tax expense	1.12	0.73

Reconciliation of effective tax rate

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Profit/(Loss) before income tax	(10.92)	(1.95)
Tax Rate	25.17%	25.17%
Tax expense	(2.75)	(0.49)
Effect of:		
Unrecognised deferred tax assets	3.87	1.22
Others	-	-
Income tax expense	1.12	0.73

Deferred tax assets and liabilities

The tax effects of significant temporary differences that resulted in deferred tax assets and liabilities and a description of the items that created these differences is given below:

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Deferred tax (assets)/liabilities:		
Property, plant and equipment	(0.34)	1.79
Current liabilities & provisions	(0.56)	(3.81)
Net deferred tax Liabilities	(0.90)	(2.02)

Movement in deferred tax assets and liabilities during the years ended 31 Mar 2025 and 31 Mar 2026

Particulars	Year ended 31 March 2025	Charge/(credit) to profit or loss	Year ended 31 March 2026
Deferred tax (assets)/liabilities:			
Property, plant and equipment	1.79	(2.13)	(0.34)
Current liabilities & provisions	(3.81)	3.25	(0.56)
Net Deferred tax Liabilities	(2.02)	1.12	(0.90)



Manoj Yadav



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PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Notes to the financial statements for the year ended 31 March 2026

(All amounts in Indian rupees, except share data and where otherwise stated)

Movement in deferred tax assets and liabilities during the years ended 31 Mar 2024 and 31 Mar 2025

Particulars	Year ended 31 March 2024	Charge/(credit) to profit or loss	Year ended 31 March 2025
Deferred tax (assets)/liabilities:			
Property, plant and equipment	-	1.79	1.79
Current liabilities & provisions	-	(3.81)	(3.81)
Net Deferred tax Liabilities	-	(2.02)	(2.02)

31 Contingent Liabilities and Commitments

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
a. Contingent Liabilities		
b. Commitments	Nil	Nil

32 Capital Management

The company manages its capital to ensure that it will be able to continue as going concern while creating value for share holders by facilitating the meeting of long term and short term goals of the Company.

The company determines the amount of capital required on the basis of annual business plan coupled long term and short term strategic investment and expansion plans.

The company monitors the capital by using net debt equity ratio. For this purpose, adjusted net debt is defined as total debt less cash and bank balances.

Particulars	31-Mar-26	31-Mar-25
Non current borrowings	-	-
Current borrowings	-	12.45
Total debts	-	12.45
Less: Cash and cash equivalents	18.72	1.54
Other bank balances	6.59	0.09
Adjusted net debts	(25.31)	10.82
Equity	1.00	1.00
Other equity	187.77	183.19
Total equity	188.77	184.19
Adjusted net debt to equity	(0.13)	0.06

33 Segment Reporting

As per the assessment undertaken by CODM, the allocation of resources and assessment of the financial performance is undertaken at the company level. The Company has only one reportable business segment, which is rendering of IT(information technology) services. Accordingly, the amounts appearing in the financial statements relate to the Company's single business segment

Geographical information

The company has whole revenues from customers domiciled in India.

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Within India	250.65	374.01
Outside India	79.80	137.62
Total	330.45	511.63



Manoj Kumar



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED**Notes to the financial statements for the year ended 31 March 2026**

(All amounts in Indian rupees, except share data and where otherwise stated)

34 Details of dues to micro and small enterprises as defined under MSMED Act 2006

Particulars	31 March 2026	31 March 2025
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year		
- Principal amount due to micro and small enterprises	-	-
- Interest due on above *	-	-
The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act;	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises for the purpose of disallowance as a deductible expenditure under Section 23 of the MSMED Act.	-	-
Dues to micro and small enterprises have been determined to the extent such parties have been identified on the basis of information requested by the management and responded by its vendors to the company.		

35 Financial Risk Management

In course of its business, the company is exposed to certain financial risk such as market risk, credit risk and liquidity risk that could have significant influence on the company's business and operational/financial performance. The Board of directors and the Audit Committee reviews and approves risk management framework and policies for managing these risks and monitor suitable mitigating actions taken by the management to minimize potential adverse effects and achieve greater predictability to earnings.

a. Credit risk

Credit Risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the company. The Company has a prudent and conservative process for managing its credit risk raising in the course of its business activities. Credit risk is managed through continuously monitoring the creditworthiness of customers and obtaining sufficient collateral, where appropriate, a means of mitigating the risk of financial loss from defaults.

The company makes an allowance for doubtful debts/advances using expected credit loss model.

b.Liquidity risk

Liquidity Risk refers to the risk that the company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risk to the Company's reputation.

The company has obtained working capital loans from bank. The borrowed funds are generally applied for company's own operational activities.



Manoj Yadav



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PRISMBERRY TECHNOLOGIES PRIVATE LIMITED**Notes to the financial statements for the year ended 31 March 2026**

(All amounts in Indian rupees, except share data and where otherwise stated)

The table below provides details regarding the contractual maturities of significant financial liabilities.

Particulars	Up to 1 Year	2 to 3 years	3 to 5 years
31-Mar-26			
Current borrowings	-	-	-
Trade payables	3.86	-	-
Other payables	36.16	-	-
	40.02	-	-
31-Mar-25			
Current borrowings	12.45	-	-
Trade payables	5.27	-	-
Other payables	36.54	-	-
	54.26	-	-

c. Market risk

Market risk is the risk of loss of future earnings, fair values or future cash flows that may result from adverse changes in market rates and prices such as commodity prices, foreign currency exchange rates and other market changes.

d. Exchange rate risk

The company foreign exchange arised from rendering of its services to foreign clients, foreign currency revenues (in US Dollars). Consequently, the company is exposed to foreign exchange risk though its sale of services

e. Interest rate risk

Interest rate rise can be either fair value interest rate risk or cash flow interest rate risk. Fair value interest rate risk is the risk changes in fair values of fixed interest bearing investments because of fluctuations in the interest rates. The company's exposure to the risk of changes in the market interest rate relates primarily to the company's long term debt obligations with floating interest rates. the company's interest rate exposure is mainly related to variable interest rates debt obligations. the company manages the liquidity and fund requirements for its day to day operations like working capital, suppliers /buyers credit.

The Interest rate profile of the Company's interest-bearing financial instruments as reported to the management of the company is as follows:

Particulars	31-Mar-26	31-Mar-25
Floating rate instruments		
Financial liabilities		
Working capital facilities from bank	-	9.04
Total	-	9.04

Cash flow sensitivity analysis for variable -rate instruments

The risk estimates provided assume a change of 25 basis points interest rate for the interest rate benchmark as applicable to the borrowing summarised above. This calculation assumes that the change occurs at the balance sheet date and has been calculated on risk exposures outstanding as at that date assuming that all other variables, in particular foreign currency exchange rates, remain constant. The period end balances are not necessarily representative of the average debt outstanding during the period.

Cash flow sensitivity (net)	Profit or loss	
	25 bp increase	25 bp decrease
31-Mar-26		
Variable rate loan instruments	-	-
31-Mar-25		
Variable rate loan instruments	0.02	(0.02)



Manoj Kumar



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED**Notes to the financial statements for the year ended 31 March 2026**

(All amounts in Indian rupees, except share data and where otherwise stated)

36 Financial Instruments valuation

All financial instruments are initially measured at cost and subsequently measured at fair value.

The carrying value and fair value of financial instruments by categories as of 31 March 26 are as follows

Particulars	Carrying Value	Level of input used in			Fair Value
		Level 1	Level 2	Level 3	
Financial assets					
At Amortised Cost					
Trade receivables	93.99	-	-	-	93.99
Cash and cash equivalents	18.72	-	-	-	18.72
Financial liabilities					
At Amortised Cost					
Trade payables	3.86	-	-	-	3.86
Other financial liabilities	14.14	-	-	-	14.14

The carrying value and fair value of financial instruments by categories as of 31 March 25 are as follows

Particulars	Carrying Value	Level of input used in			Fair Value
		Level 1	Level 2	Level 3	
Financial assets					
At Amortised Cost					
Trade receivables	120.69	-	-	-	120.69
Cash and cash equivalents	1.54	-	-	-	1.54
Financial liabilities					
At Amortised Cost					
Short-term borrowings	12.45	-	-	-	12.45
Trade Payables	5.27	-	-	-	5.27
Other financial liabilities	18.43	-	-	-	18.43

The management assessed that cash and cash equivalents, trade receivables, trade payables and other current liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The financial instruments are categorized into three levels based on the inputs used to arrive at fair value measurements as described below:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable Inputs for the asset or liability.



Manoj Yadav



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED
Notes to the financial statements for the year ended 31 March 2026

(All amounts in Indian rupees, except share data and where otherwise stated)

37 Ratios

Ratio	Numerator	Denominator	31-Mar-26	31-Mar-25	% Variance	Reason for variance
Current Ratio	Current Assets	Current Liabilities	2.97	2.53	17.54%	Decrease in short term borrowings
Debt – Equity Ratio	Total Debt	Shareholder's Equity	NA	NA	NA	NA
Debt Service Coverage Ratio	Earnings available for debt service= Net profit after taxes + Non-cash operating expenses + Finance cost	Debt service= Interest & Lease Payments + Principal Repayments	NA	NA	NA	NA
Return on Equity (ROE):	Net Profits after taxes	Average Shareholder's Equity	-0.06	-0.01	346.65%	Decrease in net profit
Inventory Turnover Ratio	Cost of goods sold	Average Inventory	NA	NA	NA	NA
Trade receivables turnover ratio	Revenue from operations	Average Trade Receival	3.08	6.05	-49.10%	Increase in year end receivables
Trade payables turnover ratio	Net credit purchases	Average Trade Payables	NA	NA	NA	NA
Net capital turnover ratio	Revenue from operations	Working capital=current assets-current liabilities.	2.71	4.65	-41.82%	Decrease in short term borrowings
Net profit ratio	Net Profit	Revenue from operation	-3.64%	-0.52%	595.57%	
Return on capital employed (ROCE)	Earnings before interest and taxes	Capital employed= Tangible net worth+ Total debt+ Deferred tax (assets)/liabilities	-5.78%	-1.06%	446.41%	Decrease in net profit
Return on investment	Income generated from investments	Time weighted average investments	NA	NA	NA	NA

38 Other Statutory Information

- (i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (ii) The Company does not have any transactions with struck off companies
- (iii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (iv) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year
- (v) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall
 - a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- vi) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
- (vii) The Company has not entered in to any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (viii) The Company has not been declared as wilful defaulter by any bank or financial institution or other lender
- (ix) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017



PRISMBERRY TECHNOLOGIES PRIVATE LIMITED
Notes to the financial statements for the year ended 31 March 2026

(All amounts in Indian rupees, except share data and where otherwise stated)

37 Ratios

Ratio	Numerator	Denominator	31-Mar-26	31-Mar-25	% Variance	Reason for variance
Current Ratio	Current Assets	Current Liabilities	2.97	2.53	17.54%	Decrease in short term borrowings
Debt – Equity Ratio	Total Debt	Shareholder's Equity	NA	NA	NA	NA
Debt Service Coverage Ratio	Earnings available for debt service= Net profit after taxes + Non-cash operating expenses + Finance cost	Debt service= Interest & Lease Payments + Principal Repayments	NA	NA	NA	NA
Return on Equity (ROE):	Net Profits after taxes	Average Shareholder's Equity	-0.06	-0.01	346.65%	Decrease in net profit
Inventory Turnover Ratio	Cost of goods sold	Average Inventory	NA	NA	NA	NA
Trade receivables turnover ratio	Revenue from operations	Average Trade Receivable	3.08	6.05	-49.10%	Increase in year end receivables
Trade payables turnover ratio	Net credit purchases	Average Trade Payables	NA	NA	NA	NA
Net capital turnover ratio	Revenue from operations	Working capital=current assets-current liabilities.	2.71	4.65	-41.82%	Decrease in short term borrowings
Net profit ratio	Net Profit	Revenue from operation	-3.64%	-0.52%	595.57%	
Return on capital employed (ROCE)	Earnings before interest and taxes	Capital employed= Tangible net worth+ Total debt+ Deferred tax (assets)/liabilities	-5.78%	-1.06%	446.41%	Decrease in net profit
Return on investment	Income generated from investments	Time weighted average investments	NA	NA	NA	NA

(x) No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, during the year

(xi) The Company does not have any borrowings from banks or financial institutions against security of its current assets.

- 39 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the impact of the changes, consistent with the Labour Codes, draft rules and FAQs which is not material considering the operations of the Company.

- 40 Previous year figures have been regrouped/reclassified wherever necessary to conform to the current year's classification.

As per our report of even date attached

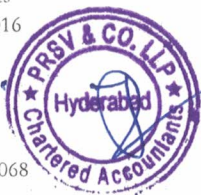
For PRSV & Co. LLP

Chartered Accountants

Firm Regn No. S200016

 Y Venkateswarlu
Partner

Membership No. 222068


For and on behalf of Board of Directors
Prismberry Technologies Private Limited

 Manoj Kumar Yadav
Whole-Time Director
DIN: 02008659

 Ankur Gupta
Director
DIN: 09648112


Place: Hyderabad

Date: 20-05-2026

EYantra Ventures FZE
Ajman Free Zone- United Arab Emirates

Audited Financial Statements
For the year ended 31 March 2026

INDIA | KSA | UAE | USA | UK | OMAN | SINGAPORE | AUSTRALIA

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EYantra Ventures FZE
Ajman Free Zone- United Arab Emirates

Audited Financial Statements
For the year ended 31 March 2026

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EYantra Ventures FZE
Ajman Free Zone- United Arab Emirates

Directors' report
For the year ended 31 March 2026

To
The Shareholders
EYantra Ventures FZE
Ajman Free Zone
United Arab Emirates

The Director presents the Annual Report and the Audited Financial Statements for the year ended 31 March 2026.

Registration and activity

- The Company was licensed on 08 Jul 2024 with license no. 34652 and its registered address is Office C1 - 1F - SF0268, Ajman Free Zone C1 Building, Ajman Free Zone, Makani No: 4442612247, UAE
- Principal activities of the company are Information technology Consultancy and Gifts Trading - Import & Export

Business operations review

The loss of the company for the year ended on 31 March 2026 amounted to AED 46,772

Going Concern

The attached financial statements have been prepared on the going concern basis.

Events since the end of the year

There are no significant events since the end of the financial year and the date of this report, which are likely to affect substantially the result of the operations or the financial position of the company.

Manager

The manager of the Company during the year-end and up to the date of this report is Manoj Kumar Yadav

Auditors

Suntech Auditors and Consultants were appointed as auditors of the company for the year ended 31 March 2026.

Director's responsibilities

The Director is required to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss for the year then ended. The Director hereby confirms the following:

- In the preparation of the financial statements, the applicable accounting standards have been followed;
- The Director has selected the accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at the end of the financial year and of the profit or loss of the Company for that year;
- The Director has taken proper and sufficient care for the maintenance of adequate accounting records relevant to proper safeguarding of the Company's assets and for preventing and detecting fraud and other irregularities;
- The Director has prepared the financial statements on going concern basis;

For EYantra Ventures FZE

Authorized Signatory

To
The Shareholder
EYantra Ventures FZE
Building Office No-C1,1F,SF0268
Makani No-4442612247,
Ajman Free Zone
United Arab Emirates

Independent Auditor's Report

Opinion

We have audited the financial statements of EYantra Ventures FZE (the "Company"), which comprise the statement of financial position as at 31 March 2026, and the statement of profit or loss, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 31 March 2026, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (the "IESBA Code") together with the other ethical requirements that are relevant to our audit of the financial statements in the United Arab Emirates, and we have fulfilled our other ethical responsibilities requirements in accordance with these requirements and the IESBA code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

We draw attention to Note 2 to the financial statements which indicate that, the Company has accumulated losses of AED 263,490/- and net current liabilities position of AED 261,915/- as on reporting date. These conditions indicate the existence of a material uncertainty which may cast significant doubt over the Company's ability to continue as a going concern and to realize its net current liabilities in the normal course of business.

However, the financial statements have been prepared assuming that the Company will continue as a going concern as the shareholder of the Company has committed to provide the necessary financial support to the company to enable it to continue its operations and meet its obligations as they fall due.

Our opinion is not modified in respect of this matter

Other Information

Management is responsible for the other information. The other information comprises the information included in the Directors' report but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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 for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with "IFRS" and their preparation in compliance with the applicable provisions of the Company's Memorandum of Association and the Ajman Free Zone Authority regulations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the 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.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objective is to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue the auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but does not constitute a guarantee that an audit performed following ISAs will always detect fundamental errors when they exist. Errors may arise from fraud or inaccuracies and are material if they are, alone or combined, reasonably expected to affect the economic decisions of users based on these financial statements.

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

- Identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error; design and implement audit procedures to respond to such risks, and obtain sufficient and appropriate audit evidence providing a basis for our opinion. The risk of not detecting a material error resulting from fraud is higher than that caused by an error as fraud may include collusion, forgery, deliberate omission, distortion, or overriding of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities and business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

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.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

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 financial statements of the current year and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation preclude 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.

Report on Other Legal and Regulatory Requirements

Further, we report that for the year ended 31 March 2026:

- we have obtained all the information and explanations we considered necessary for the purposes of our audit;
- the financial statements have been prepared and comply, in all material respects, with the applicable provisions of the Ajman Free Zone Authority regulations;
- the Company has maintained proper books of account;
- the financial information included in the Directors' report is consistent with the books of account of the Company
- The Company confirms it had no investments in shares during that financial year ended 31 March 2026;
- Based on the information that has been made available to us nothing has come to our attention which causes us to believe that the Company has contravened during the financial year ended 31 March 2026 any of the applicable provisions of the Ajman Free Zone Authority regulations or, in respect of the Company, its Memorandum of Association which would materially affect its activities or its financial position ended 31 March 2026

Suntech Auditors and Consultants

Firm Registration No. 749607



Pawan Kumar
Membership No. 87697
Dubai
United Arab Emirates



Monday, 15 June, 2026

EYantra Ventures FZE
Ajman Free Zone- United Arab Emirates
Statement of financial position
As at 31 March 2026

	Note	As at 31 March 2026	As at 31 March 2025
		AED	AED
Assets			
Current assets:			
Cash and cash equivalents	6	98,425	-
Total current assets		98,425	-
Total assets		98,425	-
Equity & liabilities			
Equity			
Share capital	7	100,000	100,000
Accumulated losses		(263,490)	(216,718)
Total equity		(163,490)	(116,718)
Current liabilities			
Due to related party	8	261,090	116,718
Trade and other payables	9	825	-
Total liabilities		261,915	116,718
Total equity & liabilities		98,425	-

The accompanying notes on pages 11 to 17 form an integral part of these financial statements.

These financial statements have been approved and signed by the undersigned on 15 June 2026.

Authorized Signatory



EYantra Ventures FZE
Ajman Free Zone- United Arab Emirates
Statement of total comprehensive income
For the year ended 31 March 2026

	Note	2025-2026	For the period from 08 July 2024 (DOI) to 31 March 2025
		AED	AED
Administrative expenses	10	(46,772)	(216,718)
Net loss for the year		(46,772)	(216,718)
Other comprehensive income		-	-
Total comprehensive loss for the year		(46,772)	(216,718)

The accompanying notes on pages 11 to 17 form an integral part of these financial statements.



EYantra Ventures FZE
Ajman Free Zone- United Arab Emirates
Statement of changes in equity
For the year ended 31 March 2026

	Share capital	Accumulated losses	Total
	AED	AED	AED
Capital introduced	100,000	-	100,000
Total comprehensive loss	-	(216,718)	(216,718)
Balance at 31 March 2025	100,000	(216,718)	(116,718)
Total comprehensive loss	-	(46,772)	(46,772)
Balance at 31 March 2026	100,000	(263,490)	(163,490)

The accompanying notes on pages 11 to 17 form an integral part of these financial statements.



EYantra Ventures FZE
Ajman Free Zone- United Arab Emirates
Statement of cash flows
For the year ended 31 March 2026

	For the period from 2025-2026 08 July 2024 (DOI) to 31 March 2025	
	AED	AED
Cash flows from operating activities:		
Net loss for the year	(46,772)	(216,718)
Operating cash flows before changes in operating assets and liabilities	(46,772)	(216,718)
Increase/(decrease) in trade and other payables	825	-
Increase/(decrease) in due to related party	144,372	116,718
Cash generated from operations	98,425	(100,000)
Net cash generated from operating activities	98,425	(100,000)
Cash flows from financing activities		
Share capital introduced	-	100,000
Net cash used in financing activities	-	100,000
Net increase in cash and cash equivalents		-
Cash and cash equivalents, beginning of the year	-	-
Cash and cash equivalents, end of the year	98,425	-

The accompanying notes on pages 11 to 17 form an integral part of these financial statements.



Notes to the financial statements
For the year ended 31 March 2026

1 Legal status and business activity:

EYantra Ventures FZE , Dubai - United Arab Emirates ("The Company") is a Freezone company was licensed on 08 Jul 2024 with license no. 34652 and its registered address is Building Office No-C1 1F SF0268, Makani No-4442612247, Ajman Free Zone C1 Building, Ajman Free Zone, UAE.

The principal activities of the company are Information Technology Consultancy and Gifts Trading-Import & Export

As per the regulations of Ajman Free Zone and the Memorandum of Association (MOA) of EYantra Ventures FZE, the financial year is fixed from January to December.

However, for the purpose of group consolidation and internal reporting, the Company has elected to prepare its financial statements for the period April to March. This approach has been adopted solely for ease of consolidation and does not alter the statutory financial year as mandated by the regulatory authorities.

2 Basis of accounting

2.1 Statement of compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards, as issued by the International Accounting Standards Board ("IASB") and applicable requirements of the laws of the UAE.

2.2 Basis of preparation

As at the reporting date, the Company has accumulated losses of AED 263,490 and net current liabilities of AED 261,915. Management has assessed the Company's ability to continue as a going concern and is satisfied that adequate financial support will be available from the shareholders to enable the Company to meet its liabilities as and when they fall due. Accordingly, the financial statements have been prepared on a going concern basis.

2.3 Basis of measurement

The financial statements of the Company are prepared under the historical cost basis, except for certain financial assets carried either at fair value through other comprehensive income ("FVTOCI") or fair value through profit or loss ("FVTPL"). Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.



Notes to the financial statements
For the year ended 31 March 2026

2 Basis of accounting (continued)

2.4 Functional And Presentation Currency

These financial statements are presented in United Arab Emirates Dirham (AED), which is the presentation currency of the and the functional currency of the company.

3 Application of new and revised International Financial Reporting Standards (IFRS Accounting Standards)

3.1 New and revised IFRSs applied with no material effect on the financial statements

In the current year, the Company has applied the below amendments to IFRS standards and interpretations issued by the International Accounting Standard Board (IASB) that are effective for annual periods beginning on or after 1 January 2025. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements but may affect the accounting for future transactions or arrangements:

- Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates relating to Lack of Exchangeability
- Amendments to IFRS 16 Leases relating to Lease Liability in a Sale and Leaseback
- Amendments to IAS 7 Statement of Cash Flows and IFRS 7 Financial Instruments: Disclosures relating to Supplier Finance Arrangements.

3.2 New and revised IFRSs in issue but not yet effective

At the date of authorization of these financial statements, the Company has not applied the following new and revised IFRS that have been issued but are not yet effective. Management does not expect that the adoption of the Standards listed below will have a material impact on the financial statements of the Company in future periods.

New and revised IFRS Effective for annual periods beginning on or after:

- Amendments to **IFRS 9** Financial Instruments and **IFRS 7** Financial Instruments: Disclosures regarding the classification and measurement of financial instruments 1st Jan 2026
- IFRS 18 Presentation and Disclosures in Financial Statements 1st Jan 2027
- IFRS 19 Subsidiaries without Public Accountability: Disclosures 1st Jan 2027
- Amendments to IFRS 10 and IAS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture N/A*

4 Summary of material accounting policies:

4.1 Current/ Non-current classification

The Company presents assets and liabilities in the statement of financial position based on current/non- current classification. An asset as current when it is:

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

All other assets are classified as non-current.

A liability is current when it is expected to be settled in the normal operating cycle or it is held primarily for the purpose of trading or it is due to be settled within twelve months after the reporting period, or there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.



Notes to the financial statements
For the year ended 31 March 2026

4 Summary of material accounting policies (Continued)

4.2 Financial instruments

A financial instrument is any contract that gives rise to both a financial asset for the Company and a financial liability or equity instrument for another party or vice versa.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in the consolidated statement of profit or loss.

Financial assets comprise of cash and cash equivalents, trade and other receivables, due from related parties and other financial assets.

Financial liabilities includes Trade and other payables, due to related parties, lease liabilities, borrowings including bank overdrafts, loans from related parties.

4.3 Cash and cash equivalents

Cash and cash equivalents include cash on hand and deposits held at bank with original maturities of less than three months less bank overdrafts and are used by the Company in the management of its short-term commitments.

4.4 Trade Payable

Accounts payable are stated at their nominal value.

4.5 Other payables

Other payables are obligations to pay for services that have been acquired in the ordinary course of business from suppliers. Other payables are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities. Other payables are recognised initially at fair value and subsequently are measured at amortised cost using effective interest method.

4.6 Statutory reserve

In accordance with the Company's Memorandum of Association, the Company transfers 10% of the profit for the year to a statutory reserve until the reserve equals 50% of the paid-up share capital. This reserve is not available for distribution except in accordance with the applicable laws and regulations. No further transfers are required once the statutory reserve reaches 50% of the paid-up share capital.

4.7 Share capital of the company

Financial instruments issued by the Company are classified as equity only to the extent that they do not meet the definition of a financial liability or financial asset. The Company's ordinary shares are classified as equity instruments.

4.8 Impairment of Financial Assets

The Company's cash and cash equivalents are held with banks holding investment-grade external credit ratings; the 12-month expected credit loss is assessed as immaterial.



4 Summary of material accounting policies (Continued)

4.9 Provisions

Provisions are recognised when the Company has a present obligation as a result of a past event, which it is probable, will result in an outflow of economic benefits that can be reasonably estimated.

4.10 Events after reporting date

The financial statements are adjusted to reflect events that occurred between the reporting date and the date when the financial statements are authorised for issue, provided they give evidence of conditions that existed at the reporting date. Any post year-end events that are non-adjusting are discussed on the financial statements when material.

4.11 Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

4.12 Corporate Tax

On 9 December 2022, the UAE Ministry of Finance released Federal Decree-Law No 47 of 2022 on the Taxation of Corporations and Businesses, Corporate Tax Law ("UAE CT Law") to enact a Federal corporate tax ("CT") regime in the UAE. Furthermore, on 16 January 2023, a Cabinet Decision was published specifying the threshold of AED 375,000 of taxable income above which taxable entities would be subject to a 9% corporate tax rate. The UAE CT Law is applicable to the company with effect from 1 January 2024.

5 Critical accounting judgments and key sources of estimation of uncertainty

In the application of the Company's accounting policies, which are described in Note 4, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.



EYantra Ventures FZE
Ajman Free Zone- United Arab Emirates

Notes to the financial statements
For the year ended 31 March 2026

6 Cash and cash equivalents

	As at 31 March 2026	As at 31 March 2025
	AED	AED
Bank balance	98,425	-
Total	98,425	-

7 Share capital

	As at 31 March 2026	As at 31 March 2025
	AED	AED
Issued, subscribed and fully paid shares of 1,000 shares of AED 100 each	100,000	100,000
	100,000	100,000

8 Related parties disclosures

The Company enters into transactions with companies and entities that fall within the definition of a related party as contained in IAS 24: Related Party Disclosures. Related parties comprise entities under common ownership and/or common management and control, their partners and key management personnel. Management decides on the terms and conditions of the transactions and services received/rendered from/to related parties as well as on other charges which are substantially the same terms as those prevailing at the same time for comparable transactions with the third parties. Pricing policies and terms of all transactions are approved by the management.

a. Nature of Relation

Name of the Entity	Nature of Relation
EYANTRA VENTURES LIMITED	Parent Entity(100% Holding)

b. Transactions during the year:

	As at 31 March 2026	As at 31 March 2025
	AED	AED
EYANTRA VENTURES LIMITED		
a. Share capital Issued	-	100,000
b. Expense paid on behalf of EYantra Ventures FZE	(44,372)	(216,718)
c. Share capital deposited	(100,000)	-
Total	(144,372)	(116,718)

c. Balances as at year end:

Due to related parties

	As at 31 March 2026	As at 31 March 2025
	AED	AED
EYANTRA VENTURES LIMITED	261,090	116,718
Total	261,090	116,718



EYantra Ventures FZE
Ajman Free Zone- United Arab Emirates
Notes to the financial statements
For the year ended 31 March 2026

9 Trade and Other Payables

	As at 31 March 2026	As at 31 March 2025
	AED	AED
Accounts Payable	415	
Provisions	410	-
Total	825	-

10 Administrative expenses

	2025-2026	For the period from 08 July 2024 (DOI) to 31 March 2025
	AED	AED
Rates and taxes	39,122	777
Professional fee	5,250	46,292
Bank charges	1,575	-
Audit fee	825	-
Salaries	-	152,000
Food & travel expenses	-	7,231
Staff welfare	-	6,860
Telephone & communication expense	-	3,102
Office expense	-	456
Total	46,772	216,718

11 Financial instruments

The Company has exposure to the following risks from use of its financial instruments:

- Credit Risk
- Liquidity risk

This note presents information about the Company's exposure to each of the above risks, the Company's objectives, policies and processes for measuring and managing risk, and the Company's management of capital. Further quantitative disclosures are included throughout these Interim financial statements.

The Management has overall responsibility for the Company and oversight of the Company's risk management framework. The Management is responsible for developing and monitoring the Company's risk management policies.

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

(a) Credit risk

Credit risk is managed on group basis. Credit risk arises from derivative financial instruments and deposits with banks and financial institutions, as well as credit exposures to customers, including outstanding receivables and committed transactions.



Notes to the financial statements
For the year ended 31 March 2026

11 Financial instruments (continued)

(a) Credit risk (Continued)

The credit risk on liquid fund is limited because the counter parties are banks with high credit ratings assigned by International Credit Rating Agencies. If there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board.

Credit risk is limited to the carrying amount of the financial assets comprising of trade and other receivables, related parties, refundable deposits. Currently the Company has no financial instruments, deposits, sales, hence the credit risk is limited

	Carrying Amount AED
Cash and cash equivalents	98,425

(b) Liquidity Risk

The Company manages liquidity risk by maintaining adequate reserves, by monitoring forecast and actual cash flows, and matching the maturity profiles of financial assets and liabilities.

The following are the contractual maturities of financial liabilities of the Company at the reporting date:

	Carrying Amount AED
Trade and other payables	825

12 Contingent liabilities & Capital Commitments

Except for the ongoing business obligations which are under normal course of business against which no loss is expected, there has been no known contingent liability or capital commitments on Company's account as of balance sheet date.

13 Corporate tax provision and deferred tax disclosure

No corporate tax provision has been recognized for the current year, as the entity has incurred a loss and no deferred tax assets or liabilities have been recognized, as there are no material temporary differences between the accounting and tax bases of assets and liabilities.

14 Approval of the Financial Statements

The audited financial statements for the year ended 31 March 2026 were duly approved by the Director of the Company and authorised for issue on 15 June 2026.





M/s Varun Siddarth & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To
The Members of
NEURO AND SPINE ASSOCIATES PRIVATE LIMITED

Report on the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated financial statements of **NEURO AND SPINE ASSOCIATES PRIVATE LIMITED** ('the Holding Company') and its subsidiaries (the holding company and its subsidiaries together referred to as 'the Group'), which comprise the Consolidated Balance Sheet as at 31st March, 2026, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year then ended and notes to the Consolidated financial statements, including a summary of material accounting policies and other explanatory information (herein after referred to as 'the Consolidated financial statements').

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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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



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M/s Varun Siddarth & Associates

Chartered Accountants

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. We have determined that there is a key audit matter for the financial year ended 31st March, 2026 to be communicated in the Report.

A. Outstanding Statutory Dues

The statutory dues relating to Tax Deducted at Source (TDS), Provident Fund (PF), Employees State Insurance (ESI), and other statutory liabilities pertaining to the Group amounting to Rs. 1.84 Crores remain unpaid more than 6 months as at the balance sheet date due to liquidity constraints and working capital challenges faced by certain entities within the Group.

Considering the materiality of the outstanding statutory liabilities, potential exposure towards applicable interest and penalties, and the significance of related disclosures in the Consolidated Financial Statements, the matter was considered significant in the course of our audit of the Consolidated Financial Statements.

Our audit procedures included for statutory dues

- Obtaining details of outstanding statutory dues from the Group entities;
- Reviewing ageing of unpaid statutory liabilities;
- Verifying subsequent payments made after the reporting date;
- Assessing the completeness and accuracy of statutory liabilities recorded in the books of account;
- Evaluating management's assessment regarding interest, penalties, and related exposures;
- Assessing adequacy and appropriateness of disclosures made in the Consolidated Financial Statements in accordance with applicable Ind AS and regulatory requirements.

Information Other than the Consolidated Financial Statements and Auditor's 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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance, Business Responsibility and Sustainability report and Shareholder's Information, 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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M/s Varun Siddarth & Associates

Chartered Accountants

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.

Management's Responsibility for the Consolidated Financial Statements

The Group 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, changes in equity and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 Group 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 Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Group financial reporting process.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

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

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M/s Varun Siddarth & Associates

Chartered Accountants

responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the 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 the internal control that we identify during our audit.

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

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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M/s Varun Siddarth & Associates

Chartered Accountants

Other Matter

The financial statements of one subsidiary which is partnership firm incorporated India, whose financial statements reflect total assets of Rs.1.92 crores as at 31st March 2026, total revenues of Rs.5.49 crores and total net profit after tax Rs. (0.33). crores. and t These financial statements have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries are based solely on the report of the other auditors.

Our opinion on the consolidated financial statements and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors.

Report on Other Legal and Regulatory Requirements

1) 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 of the aforesaid consolidated financial statements;

(b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept by the Company so far as it appears from our examination of those books;

(c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flow 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 Indian 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 of the Holding Company as on 31st March, 2026 taken on record by the Board of Directors of the Holding Company and the reports of the Statutory auditors of its subsidiary companies incorporated outside India, none of the director 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 Holding Company and the operating effectiveness of such controls refer to our separate report in "Annexure A"; our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Holding Company's internal financial controls over financial reporting

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M/s Varun Siddarth & Associates

Chartered Accountants

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, we report that in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Holding Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

(i) The Consolidated financial statements disclose the impact of pending litigations as at 31st March, 2026 on the consolidated financial position of the Group - Refer Note 28(a) to the consolidated financial statements;

(ii) The Group has made provision, as required under the applicable law or Indian accounting standard, for material foreseeable losses, if any on long-term contracts including derivative contracts.

(iii) There has been no delay in transferring amounts, required to be transferred to the Investor Education and Protection Fund by the Holding Company.

(iv) (a) The Management of the Holding Company has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management of the Holding Company has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Holding Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

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M/s Varun Siddarth & Associates

Chartered Accountants

(v) Based on our examination which included test checks, the Holding 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 audit trail feature being tampered with.

For

M/s Varun Siddarth & Associates

Chartered Accountants

Firm Reg:021991S

CA Varun Kumar.S

Partner

M. No: 247974

Place: Hyderabad

Date: 23rd May'2026

UDIN: 26247974DZPATD1322



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NEURO AND SPINE ASSOCIATES PRIVATE LIMITED				
P. No: 13/1, Patrika Naga, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.				
U52243TS2023PTC178402				
S.No	Particulars	Schedules	31-Mar-26	31-Mar-25
I	Assets			
	Non-current assets			
	(a) Property, Plant and Equipment	2	2,24,43,494	1,95,63,550
	(b) Right of Use Assets	2	5,97,37,359	9,23,21,372
	Financial Assets			
	(a) Investments	3		-
	(b) Other Financial Assets	4	4,52,10,231	2,20,52,045
	(c) Deferred tax assets (net)	5	17,92,369	26,02,187
	(g) Other non- current Assets	8		
	Sub Total - Non Current Assets		12,91,83,453	13,65,39,155
	Current assets			
	(a) Inventories	6	30,30,727	17,32,138
	Financial Assets			
	(a) Trade Receivables	7	13,72,97,124	4,52,98,259
	(b) Cash and cash equivalents	8	14,22,456	33,48,780
	(c) Bank balances other than cash and cash equivalents above			
	(d) Short-term loans , advances			
	(e) Other Financial assets			
	(C) Other Current Assets	9	1,28,81,723	1,74,73,187
	Sub Total - Current Assets		15,46,32,031	6,78,52,364
	Total Assets		28,38,15,484	20,43,91,519
II	Equity and Liabilities			
	Equity			
	(a) Equity Share Capital	10	10,40,000	8,15,000
	(b) Other Equity	10	1,33,21,080	1,61,90,661
	(c) Non- Controlling Interest	11	-	8,32,551
	Sub Total - Equity		1,43,61,080	1,78,38,212
	Non-Current Liabilities			
	Financial Liabilities			
	(a) Borrowings	12	4,98,94,227	1,86,03,109
	(b) Lease Liabilities	12	6,66,33,741	9,59,72,015
	Provisions			-
	Deferred tax liabilities (Net)	7		
	(c) Other Non Current liabilities	13	12,14,631	4,81,021
	Sub Total Non Current Liabilities		11,77,42,599	11,50,56,145
	Current Liabilities			
	Financial Liabilities			
	(a) Borrowings	12	5,39,22,527	28,12,355
	(ai) Lease Liabilities			
	(b) Trade Payables	14	5,58,63,502	4,30,38,150
	(iii) Other Financial Liabilities			-
	(c)Other Current Liabilities	15	4,16,86,916	2,54,98,181
	(d) Provisions	16	2,38,860.00	1,48,476.00
	Sub Total -Current Liabilities		15,17,11,805	7,14,97,162
	Sub Total Liabilities		26,94,54,404	18,65,53,307
	Total- Equity and Liabilities		28,38,15,484	20,43,91,519

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements

As per our report of even date attached

For

M/s Varun Siddharth & Associates
Chartered Accountants

Firm Reg: 021991S

CA Varun Kumar S

Partner

M.No. 247974

Place: Hyderabad

Date:-23-05-2026

UDIN: 26247974DZPATD1322

For and on behalf of the Board of Directors of

NEURO AND SPINE ASSOCIATES PRIVATE LIMITED

CIN:U52243TS2023PTC178402

Mutukupalli Pathan Riyaj

DIN:10368872

Kamakshi Kalyani Akkana

DIN:10368871



NEURO AND SPINE ASSOCIATES PRIVATE LIMITED
P. No: 13/1, Patrika Naga, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.
U86100TS2024PTC181930

CONSOLIDATED PROFIT AND LOSS STATEMENT FOR THE PERIOD

Particulars	Schedule	31-Mar-26	31-Mar-25	For Q4 (FY 2025-26)	For Q3 (FY 2025-26)	For Q4 (FY 2024-25)
I. Revenue from operations	17	23,99,39,635	12,96,45,419	11,06,44,876	4,33,98,393	6,65,85,656
II. Other Income	18	35,30,752	15,41,563	18,53,733	4,76,206	4,74,939
Total (III)		24,34,70,387	13,11,86,981	11,24,98,609	4,38,74,599	6,70,60,595
IV Expenses:						
Cost of Material Consumed	19	1,99,81,190	1,02,11,214	37,87,510	31,48,674	44,27,079
Purchases of Stock in Trade			-		-	
Employee benefit expense	20	5,98,82,918	2,78,96,599	1,45,41,394	1,74,72,348	1,13,68,328
Financial costs	21	1,21,97,176	78,35,067	37,86,959	31,97,863	27,33,812
Depreciation and amortization expense	2	3,53,43,609	2,47,47,944	89,57,362	88,29,271	96,64,176
Other expenses	22	16,30,64,904	10,98,51,613	1,75,17,750	4,56,58,049	4,95,63,507
Total (IV)		29,04,69,796	18,05,42,437	4,85,90,975	7,83,06,205	7,77,56,902
V. Profit before exceptional and extraordinary items and tax	(III - IV)	-4,69,99,409	-4,93,55,456	6,39,07,634	-3,44,31,607	-1,06,96,307
VI. Tax expense:						
(1) Current Tax			-			
(2) Deferred tax	5	8,09,818	-26,02,187	-569	-1,75,081	-6,47,475
Total Tax Expenses		8,09,818	-26,02,187	-569	-1,75,081	-6,47,475
VII. Profit for the year		-4,78,09,227	-4,67,53,269	6,39,08,203	-3,42,56,526	-1,00,48,833
VIII. Other Comprehensive Income/(Loss)						
Items that will not be reclassified subsequently to profit / (loss)						
a. Any Other Comprehensive Income		1,64,646	-	1,64,646	-36,082	-
b. Income tax relating to items that will not be reclassified to profit or loss						
Total other comprehensive income/(loss), net of tax Total (VIII)		1,64,646	-	1,64,646	-36,082	-
IX. Total Comprehensive income (VII) + (VIII)		-4,76,44,581	-4,67,53,269	6,40,72,849	-3,42,92,608	-1,00,48,833
XVI. Earning per equity share:						
(1) Basic	30	-458.12	-816.39	616.09	-329.74	-175.47
(2) Diluted	30	-458.12	-816.39	616.09	-329.74	-175.47

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements

As per our report of even date attached

For
M/s Varun Siddharth & Associates
Chartered Accountants
Firm Reg: 021991S

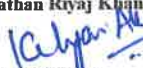

CA Varun Kumar S
Partner

M.No. 247974

Place: Hyderabad
Date:-23-05-2026
UDIN: 26247974DZPATD1322

For and on behalf of the Board of Directors of
NEURO AND SPINE ASSOCIATES PRIVATE LIMITED
CIN:U52243TS2023PTC178402


Mutukupalli Pathan Riyaz Khan
DIN:10368872


Kamakshi Kalyani Akkanna
DIN:10368871



NEURO AND SPINE ASSOCIATES PRIVATE LIMITED**P. No: 13/1, Patrika Naga, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.****U86100TS2024PTC181930****Statement of Changes in Equity****A Equity Share Capital**

Particulars	Amount In Rs
Balance as at April 1, 2025	8,15,000
Movement During the Year	2,25,000
Balance at March 31, 2026	10,40,000
Movement During the Year	-
Balance at March 31, 2026	10,40,000

B Other Equity

Amount in Rs.

PARTICULARS	Reserves & Surplus		Other Comprehensive Income	Total Equity
	Retained earnings	Securities Premium		
Balance as at April 1, 2025	-4,64,94,339	6,26,85,000	-	1,61,90,661
Movement During the Year	-4,76,44,581	4,47,75,000	-	-28,69,581
Balance at March 31, 2026	-9,41,38,920	10,74,60,000	-	1,33,21,080
Movement During the Year			-	-
Non - Controlling Interest				-
Balance at March 31, 2026	-9,41,38,920	10,74,60,000	-	1,33,21,080

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements

As per our report of even date attached

For**M/s Varun Siddharth & Associates****Chartered Accountants****Firm Reg: 021991S****CA Varun Kumar S****Partner****M.No. 247974****For and on behalf of the Board of Directors of****NEURO AND SPINE ASSOCIATES PRIVATE LIMITED****CIN:U52243TS2023PTC178402****Mutukupalli Pathan Riyaj Khan****DIN:10368872****Kamakshi Kalyani Akkana****DIN:10368871****Place: Hyderabad****Date:-23-05-2026****UDIN: 26247974DZPATD1322**

NEURO AND SPINE ASSOCIATES PRIVATE LIMITED		
P. No: 13/1, Patrika Naga, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.		
U86100TS2024PTC181930		
Consolidated Cash Flow Statement for the year ended 31.03.2026		
(Amount in Rs.)		
Particulars	31-Mar-26	31-Mar-25
A) Cash Flow from Operating Activities		
Net Profit Before Tax:	(4,76,44,581)	(4,67,53,269)
Adjustments For:		
Depreciation	3,53,43,609	2,47,47,944
Interest earned on Fixed Deposits	-	-
Gain on Mutual Funds	-	-
Operating Profit before Working Capital Changes	(1,23,00,972)	(2,20,05,325)
Adjustments for Working Capital Changes		
(Increase)/Decrease in Other Current assets	45,91,464	(50,55,358)
(Increase)/Decrease in Trade Receivables	(9,19,98,866)	(4,52,98,259)
(Increase)/Decrease in Inventories	(12,98,589)	(17,32,138)
(Increase)/Decrease in Shortterm Loans & Advances(Net)	-	-
(Increase)/Decrease in Longterm Loans & Advances(Net)	(1,65,54,078)	(1,76,08,861)
Increase/(Decrease) in Tradepayables	1,28,25,352	-
Increase/(Decrease) in Other Current Liabilities	1,69,22,345	5,61,75,470
Increase/(Decrease) in Short Term Provisions	90,384	(15,13,655)
Cashflow from operating activities before income tax	(8,77,22,960)	(3,70,38,126)
Less:- Tax Paid/ Deferred Taxes	8,09,818	(26,02,187)
Net Cashflow from Operating Activities (A)	(8,69,13,142)	(3,96,40,313)
B) Cash flow from investing activities		
Capital repayments	(8,32,551)	(1,02,41,256)
Purchase of Assets	(56,39,539)	(11,60,27,118)
Security Deposits and Fixed Deposits	-	-
Gain on Mutual Funds	-	-
Net Cashflow from Investing Activities (B)	(64,72,090)	(12,62,68,374)
C) Cash flow Financing Activities		
Proceeds from issue of Shares	4,50,00,000	6,35,00,000
Proceeds from Directors and Other Loans	8,24,01,290	1,00,72,031
Repayment of Loans	-	-
Non Controlling Interest	-	-
Lease Liability	(2,93,38,274)	9,59,72,015
Net Cashflow from Financing Activities (C)	9,80,63,016	16,95,44,046
Net Cash generated during the year (A+B+C)	46,77,784	36,35,358
Cash and Cash Equivalents at the beginning of the year	45,15,372	8,80,014
Cash and Cash Equivalents at the end of the year	91,93,156	45,15,372
Components of Cash and Cash Equivalents		
Bank Balance in current Account		
Cheques on hand		
Fixed Deposits		
Cash on hand		
Cash and Cash equivalents components Refer Note No 13		
Cash on hand	11,14,330	3,11,500
Bank Balance in current Account	3,08,126	30,37,280
Fixed Deposit and BG with Bank	77,70,700	11,66,592
Balances in Escrow accounts		
	91,93,156	45,15,372
For M/s Varun Siddharth & Associates Chartered Accountants Firm Reg: 021991S  CA Varun Kumar S Partner M.No. 247974 Place: Hyderabad Date: 23-05-2026 UDIN: 262479740ZPATD1322 For and on behalf of the Board of Directors of NEURO AND SPINE ASSOCIATES PRIVATE LIMITED CIN:U52243TS2023PTC178402  Mutukupalli Pathan Riyaj Khan DIN:10368872  Kamakshi Kalani Akkara DIN:10368871		



NEURO AND SPINE ASSOCIATES PRIVATE LIMITED
Consolidated Notes to financial statements for the year ended 31st, March 2026

10. Equity Share capital	31-Mar-26	31-Mar-25
Authorized		
150,000 (March 31, 2025: 150,000) equity shares of Rs.10/- each	15,00,000	15,00,000
Issued, subscribed and fully paid-up		
104000 (March 31, 2025: 81,500) equity shares of Rs.10/- each fully paid up	1,04,000	8,15,000
Total issued, subscribed and fully paid-up share capital	1,04,000	8,15,000

(a) Reconciliation of the equity shares outstanding at the beginning and at the end of the reporting year

	31-Mar-26		31-Mar-25	
	No. of Shares	(Rupees)	No. of Shares	(Rupees)
At the beginning of the year	81,500	8,15,000	50,000	5,00,000
Issued during the year	22,500	2,25,000	31,500	3,15,000
Redeemed during the Year	-	-	-	-
Outstanding at the end of the year	1,04,000	10,40,000	81,500	8,15,000

(b) Terms/ rights attached to equity

The Company has only one class of equity shares having par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. Any dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. Dividend declared and paid would be in Indian rupees.

* During the year , the company issued 22,500 preferential equity shares to Listed company Eyantra ventures limited @ Rs .2000 per Share @ Rs .1990 Premium

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shareholders holding more than 5% shares in the Company
(d) Reconciliation of the equity shares outstanding at the beginning and at the end of the reporting year

	31-Mar-26		31-Mar-25	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Mutukupalli Pathan Riyaj Khan	49,500	47.60	49,500	60.74
Kamakshi Kalyani Akkana	500	0.48	500	0.61
E Yantra Ventures Limited	54,000	51.92	31,500	38.65
Outstanding at the end of the year	1,04,000	100	81,500	100



NEURO AND SPINE ASSOCIATES PRIVATE LIMITED
Consolidated Notes to financial statements for the year ended 31st, March 2026

3. Non Current Investments	31-03-2026	31-Mar-25
Investment in Partnership Firm		-
ACSHA AMODHA	2,57,04,983	2,39,66,777
Less: Controlling Interest	2,57,04,983	2,39,66,777
Total	-	-
4. Other Financial Assets	31-Mar-26	31-Mar-25
Non- Current		
Security Deposit	3,74,39,531	2,08,85,453
Bank Deposits More than 12 Months Maturity	77,70,700	11,66,592
Total	4,52,10,231	2,20,52,045
5. Deferred tax Asset (net)	31-Mar-26	31-Mar-25
Opening Balance	26,02,187	-
Additions / Reversal during the year	-8,09,818	26,02,187
Total	17,92,369	26,02,187
6. Inventories	31-Mar-26	31-Mar-25
Stock in Trade (Pharmacy items)	30,30,727	17,32,138
Total	30,30,727	17,32,138
7. Trade Receivables	31-Mar-26	31-Mar-25
Unsecured		
Undisputed Trade receivables - Considered good	13,72,97,124	4,52,98,259
Undisputed Trade receivables - Which having Significant Risk		
Less: Provisions		
Other Trade Receivables		
Total	13,72,97,124	4,52,98,259
8. Cash and Bank Balances	31-Mar-26	31-Mar-25
Cash on Hand	11,14,330	3,11,500
Balance With Banks		
-On Current Accounts	3,08,126	30,37,280
-On Deposit Accounts (Original Maturity of three months or less)		
Total	14,22,456	33,48,780
9. Other Assets -Current	31-Mar-26	31-Mar-25
Advance to Others	2,09,780	28,90,030
Input Tax Credit	66,17,726	69,06,734
TDS Receivable	22,87,585	15,14,149
Other Current Assets	37,66,632	61,62,274
Total	1,28,81,723	1,74,73,187
10. Other Equity	31-Mar-26	31-Mar-25
Retained Earnings		
At the beginning of the Year	-4,64,94,339	-
Add: Profit for the Period	-4,76,44,581	-4,67,53,269
Add: Non- Controlling Interest Loss	-	2,58,930
At the End of the year	-9,41,38,920	-4,64,94,339
Securities Premium		
At the beginning of the Year	6,26,85,000	-
Add: Issue of Share at Premium	4,47,75,000	6,26,85,000
At the End of the year	10,74,60,000	6,26,85,000
Other Comprehensive Income		
At the beginning of the Year		
Add: Total Other Comprehensive Income Net of Taxes		
At the End of the year		
Total other Equity	1,33,21,080	1,61,90,661



11. Non Controlling Interest	31-Mar-26	45,747
Non- Controlling Interest	-	10,91,481
Less: Non Controlling Interest	-	2,58,930
Total	-	8,32,551
12. Borrowings	31-Mar-26	31-Mar-25
Non -Current		
(a) Secured Loans		
Term Loans from Banks and Financial Institutions	81,69,227	37,28,109
Lease Liability	6,66,33,741	9,59,72,015
(b) Unsecured		
Loan from Directors	4,17,25,000	1,48,75,000
Total Non Current	4,98,94,227	1,86,03,109
Current		
(a) Secured Loans		
Loan Against Insurance receivables	-	28,12,355
Bank OD	3,89,22,527	
(b) Unsecured		
Others	1,50,00,000	
Total Current	5,39,22,527	28,12,355
* Holding Company # Loan from Moneywise Financial Services Against the Equipment for the tenure of 60 months @14.50% PerAnnum, balance tenure of 48 Months. # Loan Against the Insurance Receivables @ 18 % Per Annum , On recurring basis for the limit of Rs.30 Lakhs , No Loan Pending as on 31/03/2026		
Subsidiary Company # Loan from Bajaj Fiance Against the Equipment for the tenure of 60 months @18.75% PerAnnum, balance tenure of 52 Months. # Loan from State bank of india Against the Medical Equipment Procurement for the tenure of 60 Months @8.85% Per Annum, Balance tenure 57 Months		
13. Other Non Current Liabilities	31-Mar-26	31-Mar-25
Security Deposit	1,80,000	1,80,000
Gratuity Obligation	10,34,631	3,01,021
Total	12,14,631	4,81,021
14. Trade Payable	31-Mar-26	31-Mar-25
Total outstanding dues of micro enterprises and small enterprises	3,83,69,356	2,22,85,188
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,74,94,146	2,07,52,962
Total	5,58,63,502	4,30,38,150
15. Other Current Liabilities	31-Mar-26	31-Mar-25
Current Maturities (Note -12)	8,20,772	14,11,956
Salary Payables	1,38,64,966	33,26,061
Statutory Payables	2,23,81,717	1,16,54,502
Current Gratuity Obligation	19,461	5,662
Advance from others	46,00,000	91,00,000
Total	4,16,86,916	2,54,98,181
16. Provisions	31-Mar-26	31-Mar-25
Provision for Taxation		-
Provision for Expenses	2,38,860	1,48,476
Total	2,38,860	1,48,476



NEURO AND SPINE ASSOCIATES PRIVATE LIMITED
Consolidated Notes to financial statements for the year ended 31st, March 2026

17. Revenue From Operations	31-Mar-26	31-Mar-25	FY: 2025-26 (Q4)
Sale of Services			
Income from Hospital Services	20,52,15,026	11,75,84,357	10,38,86,330
Sale of Goods			
Sale of Pharmacy products	3,47,24,609	1,20,61,062	67,58,546
Total	23,99,39,635	12,96,45,419	11,06,44,876
18. Other income	31-Mar-26	31-Mar-25	FY: 2025-26 (Q4)
Rent From Canteen	1,80,000	1,05,000	
Other Income	33,50,752	14,36,563	18,53,733
	35,30,752	15,41,563	18,53,733
19. Cost of Material Consumed	31-Mar-26	31-Mar-25	FY: 2025-26 (Q4)
Inventories at the beginning of the year	32,88,938	-	31,11,181
Add: Purchases of consumables	1,97,22,979	1,19,43,352	37,07,056
Less: Inventories at the end of the year	30,30,727	17,32,138	30,30,727
	1,99,81,190	1,02,11,214	37,87,510
20. Employee benefits expense	31-Mar-26	31-Mar-25	FY: 2025-26 (Q4)
Salaries, wages and bonus / incentives	5,36,20,307	2,54,00,897	1,30,36,249
Contribution to Provident fund and Other Funds	29,87,332	11,36,621	7,36,174
Staff welfare expenses	32,75,279	13,59,081	7,68,971
	5,98,82,918	2,78,96,599	1,45,41,394
21. Finance costs	31-Mar-26	31-Mar-25	FY: 2025-26 (Q4)
Interest			
On term loans from banks	31,76,175	9,33,052	14,73,683
Interest on Leased Assets	78,61,726	67,27,966	17,03,151
Loan Processing Fees	8,21,113	1,30,490	3,79,665
Bank charges	3,38,161	43,559	2,30,460
	1,21,97,176	78,35,067	37,86,959
22. Other expenses	31-Mar-26	31-Mar-25	FY: 2025-26 (Q4)
Hospital Operating Expenses			
Professional fees paid to Consultants	6,28,48,394	6,32,85,238	-57,46,908
Rent	2,08,79,008	75,16,071	68,20,636
Power and Fuel	83,89,220	41,15,484	19,93,991
Hospital Maintenance	74,78,247	33,58,011	16,06,983
Repairs and Maintenance	22,63,220	34,14,811	2,15,836
Medical Scan & Diagnostic	43,97,946	18,21,542	13,59,777
Other Operating Expenses	39,54,143	17,68,111	5,97,503
Total (A)	11,02,10,177	8,52,79,268	68,47,818
Administrative Expenses			
Rates & Tax	28,53,743	21,57,838	2,29,807
Business promotion and Publicity	2,31,83,534	78,42,234	45,50,671
Communication Expenses	2,95,840	1,79,958	66,488
Travelling and Conveyance	22,40,356	7,67,596	4,17,210
Printing & Stationery	16,80,857	10,97,958	4,62,021
Legal and Professional Charges	5,59,000	7,09,712	72,200
Payment to Auditors	2,50,000	3,00,000	62,500
Security Charges	39,93,980	28,66,724	11,29,846
Office maintenance	6,39,067	1,93,298	1,66,491
Housekeeping Expenses	65,01,983	23,70,460	23,15,027
Insurance	1,24,084	75,424	-
Director Sitting Fee	-	-	-
Amortization Prepaid Expenses	21,74,469	14,49,646	5,43,617
Miscellaneous Expenses	83,57,814	45,61,497	6,54,055
Total (B)	5,28,54,727	2,45,72,345	1,06,69,932
Grand Total (A)+(B)	16,30,64,904	10,98,51,613	1,75,17,750



NEURO AND SPINE ASSOCIATES PRIVATE LIMITED
P. No. 13/1, Patrika Naga, Madhapur, Hyderabad, Shaikpet, Telangana, India. 500081.

DEPRECIATION STATEMENT AS PER BOOKS AS ON 31st. March. 2026

Schedule-2. Property, plant and equipment and capital work-in-progress

Particulars	Land (Free Hold)	Building	Lease Hold Improvements	Surgical and Others Equipments *	Computers	Books	Furniture and Fixtures	Vehicles	Total
As At April 1st , 2025	-	42,37,039	11,40,44,048	1,98,06,806	25,35,871	-	41,08,470	-	14,47,32,234
Additions				22,24,734	15,000				22,39,734
Disposals									-
Capital work in progress							33,99,805		33,99,805
As At March 31, 2026	-	42,37,039	11,40,44,048	2,20,31,540	25,50,871	-	75,08,275	-	15,03,71,774
Accumulated Depreciation									
As At April 1st , 2025	-	11,47,934	2,17,22,676	69,05,528	19,64,649	-	11,06,525	-	3,28,47,312
Depreciation for the Year		3,08,911	3,25,84,013	19,16,002	2,34,489		3,00,195		3,53,43,609
Disposals									-
As At March 31, 2026	-	14,56,844	5,43,06,689	88,21,530	21,99,137	-	14,06,720	-	6,81,90,921
Net Carrying Value									
As At March 31, 2026	-	27,80,195	5,97,37,359	1,32,10,010	3,51,734	-	61,01,555	-	8,21,80,853

For
M/s Varun Siddharth & Associates
Chartered Accountants
Firm Reg: 021951S

CA Varun Kumar S
Partner
M.No. 247974



For and on behalf of the Board of Directors of
NEURO AND SPINE ASSOCIATES PRIVATE LIMITED
CIN: U86100TS2024PTC181930

Mutukupalli Pathan Riyaj Khan
DIN: 03528900

Kamakhya Kalyani Akkanna
DIN: 06836620



Place: Hyderabad
Date: 23-05-2026
UDIN: 26247974DZPATD1321

1. Significant Accounting Policies & Notes annexed to and forming part of the Consolidated Financial Statements

Background

Neuro And Spine Associates Private Limited ("Neuro And Spine Associates Private Limited " or "Company" or "Group") was incorporated on February 08, 2024 and has Registered Office at P. No: 13/1, Patrika Naga, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.

The main business company and Its subsidiaries is healthcare services that provides quality healthcare for the people in their diverse medical need since over two Years across multiple locations in the city of Hyderabad and Andhra Pradesh . Neuro And Spine Associates Private Limited Hospitals provide Centre of Excellence in Neuro, Spine, Trauma and other specialties etc.

1.1. Basis for preparation and Presentation

The Consolidated financial statements have been prepared in accordance with Indian Accounting Standards (Ind As) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under section 133 of the Companies Act, 2013.

The financial statements have been prepared on the historical cost basis except for certain instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

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 the schedule III of the Act. The Company has determined its operating cycle as twelve months for the purpose of current-noncurrent classification of assets and liabilities.

The financial statements are presented in Indian Rupees which is also its functional currency. All amounts have been rounded - off to the nearest rupees, unless otherwise indicated.

Use of estimates and judgment

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

Basis for Consolidation :

The consolidated financial statements incorporate the financial statements of the Group and its subsidiaries. Control is achieved when the Group

1. Has power over the investee
2. Is exposed , or has rights to variable returns from its involvement with investee
3. Has the ability to use it power to affects its return.



Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss from the date the Group gains control until the date when the Group ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Group and to the non-controlling interests. Total comprehensive income of subsidiaries is attributed to the owners of the Group and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the Group's accounting policies.

All intragroup assets and liabilities, equity, income, expenses, and cash flows relating to transactions between members of the Group are eliminated. Profits and losses on items of property, plant and equipment and inventory acquired from other group entities are also eliminated.

ACSHA AMODHA (ASSURE HOSPITALS) - PARTNERSHIP FIRM - HOLDING 100 % AS A PARTNER
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1.2. Property, Plant and Equipment & Depreciation

Items of Property, Plant and Equipment are stated at cost less accumulated depreciation.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located. If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognized in profit or loss.

Assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

Depreciation on the fixed assets has been provided based on useful lives as prescribed under part C of the schedule II of the companies act, 2013

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate. Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (upto) the date on which asset is ready for use (disposed of).

On Transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at measured as per previous GAAP which in case of the Company, corresponds with carrying costs measured in accordance with Ind AS 16 Property, plant and equipment.

1.3 Impairment of non-financial assets

The Company's non-financial assets, other than deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.



For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognised in the statement of profit and loss. Impairment loss recognised in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets of the CGU (or group of CGUs) on a pro rata basis.

1.4 Intangible assets

Intangible assets are amortized over the estimated useful lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method are reviewed at least at each financial year end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortization period or method, as appropriate, and are treated as change in accounting estimates. The amortization expense on intangible assets with finite useful lives is recognized in profit or loss.

1.5 Inventory

The Inventories of all medicines, medical items, surgical items, stock of provisions, stores (including in house diagnostic ,lab and radiology materials and other consumables), stationeries and housekeeping items dealt with by the company are valued at cost. The net realisable value is not applicable in the absence of any further modification/alteration before being consumed in-house only. Cost of these inventories comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location, applying the FIFO method.

1.6 Foreign currencies transactions and translations

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date.

The gain or loss on decrease/increase in reporting currency due to fluctuations in foreign exchange rates, in case of monetary current assets and liabilities in foreign currency, are recognised in the Statement of Profit and Loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction.

1.7 Provisions

A provision is recognised when the Company has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (other than employee benefits) are not discounted to its present value and are determined based on best estimate 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 estimates.



1.8 Revenue Recognition

Revenue primarily comprises fees charged for Inpatient and Outpatient hospital services. Services include charges for accommodation, theatre, medical professional services, equipment, radiology, laboratory and pharmaceutical goods used.

Effective April 1, 2026, the Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue has to be recognised. Ind AS 115 replaces Ind AS 18 Revenue Recognition and Ind AS 11 Construction Contracts.

Revenue is recognised upon transfer of control of promised products or services to customers in an amount that reflects the consideration which the Company expects to receive in exchange for those products or services. When there is uncertainty on ultimate collectability, revenue recognition is postponed until such uncertainty is resolved.

Revenue from Healthcare Services comprises fees charged for inpatient and outpatient hospital services. Revenue is recognised at the transaction price when each performance obligation is satisfied at a point in time when patients has actually received the service and accepted/consumed the same except for few specific services where the performance obligation is satisfied over a period of time.

Interest income from a financial asset is recognised using effective interest rate method. However, in respect of certain financial assets where it is not probable that the economic benefits associated with the transaction will flow to the entity and amount of revenue cannot be measured reliably, in such cases interest income is not recognised. Dividends will be recognised when the company's right to receive has been established. Rental income from operating leases is generally recognised on a straight-line basis over the term of the relevant lease.

1.9 Employee benefits

1.9.1 Short term employee benefits

The undiscounted amount of short- term employee benefits are expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.

1.9.2 Post-Employment Benefits

(i) Defined Benefit Plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods discounting that amount and deducting the fair value of any plan assets.

The calculation of defined benefit obligation is performed annually by a qualified actuary. Remeasurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised in OCI.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service ('past service cost' or 'past service gain') or the gain or loss on curtailment is recognised immediately in profit or loss. The Company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

The company pays gratuity and leave encashment to its employees under defined benefit plans.

(ii) Defined contribution Plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Company makes specified monthly contributions towards Government administered



provident fund scheme. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in profit or loss in the periods during which the related services are rendered by employees.

1.10 Tax Expenses

The tax expense for the period comprises current and deferred tax. Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the other comprehensive income or in equity. In which case, the tax is also recognised in other comprehensive income or equity.

1.10.1 Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realize the asset and settle the liability on a net basis or simultaneously.

1.10.2 Deferred tax

Deferred tax is recognised on temporary differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax is also recognised in respect of carried forward tax losses and tax credits.

Deferred tax liabilities and assets are measured using the tax rates that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred tax is asset realized or the deferred tax liability is settled.

1.11 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and a sale is considered highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets, financial assets and contractual rights under insurance contracts, which are exempt from this requirement.

1.12 Cash and Cash Equivalents

For the purpose of presentation in the Statement of Cash Flows, cash and cash equivalents includes cash on hand, other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

1.13 Borrowing costs

Borrowing costs incurred for obtaining assets which takes substantial period to get ready for their intended use are capitalized to the respective assets wherever the costs are directly attributable to such assets and in other cases by applying weighted average cost of borrowings to the expenditure on such assets. Other borrowing costs are treated as expense for the year.

Transaction costs in respect of long-term borrowings are amortized over the tenor of respective loans using effective interest method.



1.14 Leases

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Company as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii) Lease liabilities

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

iii) Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to those items that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease terms. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.



1.15 Earnings per equity share

(i) Basic earnings per share

Basic earnings per share are calculated by dividing:

- The profit attributable to owner of the company.
- By the weighted number of equity shares outstanding during the financial year

(ii) Diluted earnings per share

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

1.16 Financial Instruments

(i) Financial assets

A. Initial recognition and measurement

All financial assets and liabilities are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition.

a) Financial assets carried at amortized cost (AC):

A financial asset is measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

A Financial asset which is not classified as AC or FVTOCI are measured at FVTPL e.g. investments in mutual funds. Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognized in statement of profit and loss. The gain or loss on disposal is recognized in statement of profit and loss.

c) Financial assets at fair value through other comprehensive income (FVTOCI):

A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Company in respect of equity investments (other than in subsidiaries, associates and joint ventures) which are not held for trading has made an irrevocable election to present in other comprehensive income subsequent changes in the fair value of such equity instruments. Such an election is made by the Company on an instrument by instrument basis at the time of initial recognition of such equity investments.

B. Investments In Subsidiaries, Associates and Joint Ventures

The Company has accounted for its investments in subsidiaries, associates and joint ventures at cost and not adjusted to fair value at the end of each reporting period. Cost represents amount paid for acquisition of the said investments.



C. Other Investments

All other investments are measured at fair value, with value changes recognised in Statement of Profit and Loss, except for those equity investments for which the Company has elected to present the value changes in 'Other Comprehensive income'.

(ii) Impairment of financial assets

The Company assesses on a forward-looking basis the expected credit losses associated with its financial assets carried at amortized cost for e.g., loans, debt securities, deposits, trade receivables and bank balances. The impairment methodology applied depends on whether there has been a significant increase in credit risk and if so, assess the need to provide for the same in the Statement of Profit and Loss.

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

For trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 11 and Ind AS 18, the Company always measures the loss allowance at an amount equal to lifetime expected credit losses.

Further, for the purpose of measuring lifetime expected credit loss allowance for trade receivables, the Company has used a practical expedient as permitted under Ind AS 109. This expected credit loss allowance is computed based on a provision matrix which takes into account historical credit loss experience and adjusted for forward looking information.

(iii) Derecognition of financial assets

A financial asset is derecognized only when Company has transferred the rights to receive cash flows from the financial asset or the rights to receive cash flows from the financial asset have expired. Where the entity has transferred as asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognized.

(iv) Financial Liabilities

A. Initial recognition

All financial liabilities are recognized at fair value.

B. Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.



23.Ageing Schedule of Trade receivables:

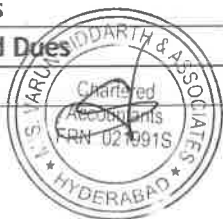
(Rs.)

Particulars	Not Due	Outstanding for the following periods from the due date of payment				Total
		<1 Year	1-2 Years	2-3 Years	>3 Years	
As at 31st March 2026						
Undisputed Trade Receivables - Considered good		10,32,44,968	3,40,52,156		-	13,72,97,124
Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables - Considered good	-	-	-	-	-	-
Disputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
As at 31st March 2025						
Undisputed Trade Receivables - Considered good		10,32,44,968	3,40,52,156		-	13,72,97,124
Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables - Considered good	-	-	-	-	-	-
Disputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-

24. Ageing schedule of Trade payables:

(Rs.)

Particulars	Not Due	Outstanding for the following periods from the due date of payment				Total
		<1 Year	1-2 Years	2-3 Years	>3 Years	
As at 31st March 2026						
Micro Small Medium Enterprises		3,83,69,356				3,83,69,356
- Undisputed Dues	-	-	-	-	-	-
- Disputed dues	-	-	-	-	-	-
Other than Micro Small Medium Enterprises	-	1,74,94,146	-	-	-	1,74,94,146
- Undisputed Dues						
- Related Parties						
- Others						
- Disputed Dues	-	-	-	-	-	-
Total		5,58,63,502				5,58,63,502
As at 31 March 2025						
Micro Small Medium Enterprises		2,22,85,188				2,22,85,188
- Undisputed Dues	-	-	-	-	-	-
- Disputed Dues	-	-	-	-	-	-
Other than Micro Small Medium Enterprises		2,07,52,962	-	-	-	2,07,52,962
- Undisputed Dues						
- Related Parties	-					
- Others						
- Disputed Dues	-	-	-	-	-	-
Total		4,30,38,150				4,30,38,150



25. As per Indian Accounting Standard 19 "Employee benefits", the disclosures as defined are given below:

Defined Contribution Plans:

Contribution to Defined Contribution Plans, recognised as expense for the year is as under:

PARTICULARS	(Rs.)	
	For the year 2025-26	For the year 2024-26
Employers contribution to provident fund and other funds	45,55,320	6,37,856

26. Related Party Disclosures

As per Ind AS 24 the disclosure of transactions with the related parties are given below:

a) Related Parties and nature of relationship:

Name of the related party	Nature of Relationship
Mutukupalli Pathan Riyaj Khan	Key Managerial Person (KMP)/ Share holders
Kamakshi Kalyani Akkana	
ACSHA AMODHA	Subsidiary Companies
Eyantra Ventures Limited	Holding Companies

b) Transactions with Related parties:

Name of the related party	Nature of Transaction	(Rs.)	
		Year ended 31-03-2026	Year ended 31-03-2025
Mutukupalli Pathan Riyaj Khan	Consultant Fees	5,40,000	2,00,25,000
	Loan	3,35,75,000	1,00,00,000
Kamakshi Kalyani Akkana	Consultant Fees	15,98,000	15,98,000
	Loan	81,50,000	48,50,000

27. The major components of income tax expenses for the year ended March 31, 2026 and for the year ended March 31, 2025 are:

i) Profit or loss section

PARTICULARS	(Rs.)	
	Year ended 31-03-2026	Year ended 31-03-2025
Current tax :		
Current income tax charge	-	-
Interest on income tax	-	-
Adjustment of current income tax relating to earlier years	-	-
Deferred tax	-	-
Relating to origination and reversal of temporary differences	-17,92,369	-26,02,187
Total income tax expense recognised in statement of Profit & Loss	-17,92,369	-26,02,187



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ii) OCI section

(Rs. In lakhs)

PARTICULARS	Year ended 31-03-2026	Year ended 31-03-2025
Deferred tax		
Net gain on remeasurement of defined benefit plans		
Income tax charged to OCI		

The major components of deferred tax (liabilities)/assets arising on account of timing differences are as follows:

(Rs. In lakhs)

As at March 31, 2026	Balance Sheet March, 31 2026	P&L 2025-26	OCI 2025-26	Balance Sheet March, 31 2026
Deferred tax Liabilities				
Difference between depreciation on Property, Plant & Equipment as per books of accounts and as per Income Tax Act, 1961				
Provision for expenses allowed for tax purpose on payment basis				
Remeasurement benefit of the defined benefit plans through OCI				
Others				
Deferred tax benefit/(expense)				
Total				

(Rs. In lakhs)

As at March 31, 2025	Balance Sheet March, 31 2025	P&L 2024-25	OCI 2024-25	Balance Sheet March, 31 2025
Deferred tax Liabilities				
Difference between depreciation on Property, Plant & Equipment as per books of accounts and as per Income Tax Act, 1961			--	
Provision for expenses allowed for tax purpose on payment basis			--	
Remeasurement benefit of the defined benefit plans through OCI		--		
Others	--	--	--	--
Deferred tax benefit/(expense)				
Total				

28. Contingent Liabilities and Commitments:

The Company not having any contingent liabilities and commitments.

29. Auditor's remuneration:

(Rs.)

PARTICULARS	2025-26	2024-25
Statutory Audit fees	2,00,000	2,00,000
Tax Audit fees	1,00,000	1,00,000
GST	-	-
Total	3,00,000	3,00,000-



NEURO AND SPINE ASSOCIATES PRIVATE LIMITED
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30. Earnings per share (EPS):

(Rs.)

PARTICULARS	Year ended 31-03-2026	Year ended 31-03-2025
Profit (loss) attributable to equity shareholders(basic) (Rs.),	(4,76,44,581)	(4,67,53,269)
Weighted average Equity shares for computing Basic EPS	1,00,897	57,268
Basic EPS (Rs.)	(472.21)	(816.39)
Profit (loss) attributable to equity shareholders(diluted) (Rs.)	(4,76,44,581)	(4,67,53,269)
Weighted average Equity shares for computing Diluted EPS	1,00,897	57,268
Diluted EPS (Rs.)	(472.21)	(816.39)

31. Foreign Currency Transactions:

(Rs.)

PARTICULARS	Year ended 31-03-2025	Year ended 31-03-2024
Earnings in Foreign Currency: (Receipt basis)		
Fees from Healthcare Services		
Expenditure in Foreign Currency: (Payment basis)		
Travelling & marketing expenses etc.		
Value of Imports:(FOB basis)		
Purchase of assets		

32. Most of the balances in respect of trade payables including advances and trade receivables were reconciled



33. Ratio Analysis and Its Elements:

Ratio	Numerator	Denominator	31-03-2026	31-03-2025	% change	Reason for variance
Current ratio	Current Assets	Current Liabilities	1.02	0.95	0.07	NA
Debt- Equity Ratio	Total Debt	Shareholder's Equity	7.23	1.20	6.03	NA
Debt Service Coverage ratio	Earnings for debt service = Net profit after taxes + non-cash operating expenses + Interest	Debt service = Interest & Lease Payments + Principal Repayments	-2.79	-5.63	-2.84	NA
Return on Equity ratio	Net Profits after taxes - Preference Dividend	Average Shareholder's Equity	-3.32	-2.62	-0.07	NA
Inventory Turnover ratio	Cost of goods sold	Average Inventory	9.74	5.92	3.82	NA
Trade Receivable Turnover Ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable	1.75	2.86	-1.11	NA
Trade Payable Turnover Ratio	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables	1.54	1.54	0	NA
Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets - Current liabilities	82.16	-35.57	-46.59	NA
Net Profit ratio	Net Profit	Net sales = Total sales - sales return	-0.20	-0.36	0.16	NA
Return on Capital Employed	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	-0.29	-1.06	-0.77ss	NA
Return on investment	Income generated from investments	Time weighted average investments	0	0	0	NA



34. Other Statutory Information:

- i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- ii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- iii) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- iv) The Company have not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall: 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 The Company have not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- v) The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- vi) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

35. Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) that are:

- (a) repayable on demand or
- (b) without specifying any terms or period of repayment

(Rs)

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-



36. Capital Management

The Company's policy is to maintain a strong capital base so as to safeguard its ability to continue as a going concern, so that it can continue to provide returns for shareholders and benefits for other stakeholders and for the future development of the Company. In order to maintain or achieve an optimal capital structure, the Company may adjust the amount of dividend payment, return on capital to shareholders or issue of new shares.

The Company monitors the capital structure on the basis of net debt to equity ratio and maturity profile of the overall debt portfolio of the Company. Net debt includes interest bearing borrowings less cash and cash equivalents, other bank balances (including earmarked balances) and current investments.

The Company's adjusted net debt to equity ratio as at 31 March 2026 and 31 March 2025 was as follows:

Particulars	(Rs.in Lakhs)	
	As at 31 st March, 2026	As at 31 st March, 2025
Equity Share Capital	10,40,000	8,15,000
Other Equity	1,33,21,080	1,27,26,385
Non- Controlling Interest		8,32,551
Total Equity	1,43,61,080	1,43,73,936
Long term Borrowings	4,98,94,227	1,86,03,109
Short term Borrowings	5,39,22,527	28,12,355
Gross Debt	10,38,16,754	2,14,15,464
Less: Cash and cash equivalents	14,22,456	33,48,187
Less: Fixed deposit	77,70,700	-
Net Debt	9,46,23,598	1,80,67,277
Net debt to equity	6.59	1.26

