Mehrotra & Mehrotra
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members of
Park Medicity (Haryana) Private Limited

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of **Park Medicity (Haryana) Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss (Including Other Comprehensive Income), and the Statement of Cash Flows and the Statement of Changes in Equity for the year ended on that date, and notes to the financial statements, and a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its Loss , total comprehensive Loss, its cash flows and the change in equity for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Reporting under Key Audit matters as per SA 701 are not applicable to an Unlisted Company. Accordingly, no key audit matters have been communicated.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Directors' Report to the shareholders including Annexure to Board's 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 and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

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FRN 000226C
New Delhi
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Responsibility of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows & changes in equity of the Company in accordance with the accounting principles generally accepted in India including Ind AS 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 Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management & Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the 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 financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial 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 the 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.

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

   c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive Income, the Statement of Cash Flows and the Statement of change in Equity dealt with by this Report are in agreement with the books of account;

   d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act;

   e) On the basis of the written representations received from the directors as on April 01, 2026 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act;

   f) The company has not paid any managerial remuneration during the year. Accordingly, reporting under this clause is not applicable to the company;

   g) The modification relating to the maintenance of accounts and other matters connected therewith, is as stated in paragraph (b) above;

   h) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure A".** Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

   i) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:

      i. The Company has disclosed the impact of pending litigations, if any, on its financial position in its financial statements under the head Contingent Liabilities;

      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

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New Delhi
Chartered Accountants

iii. There were no amounts which were required to be transferred to the Investor Education and protection fund;

iv. (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the Note 36 to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in Note 37 to financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, 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 performed 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 subclause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. In our opinion, the company has not paid dividend during the year hence this para is not applicable to the company.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account during the year ended March 31, 2026, that 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 respective software. We did not observe any instances of the audit trail features being tempered with. The Company has represented that audit trails are being preserved in accordance with the statutory record-retention requirements for systems where such feature is enabled.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "**Annexure B"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Mehrotra & Mehrotra
Chartered Accountants
ICAI FRN: 000226C

MEHROTRA & MEHROTRA
FRN: 000226C
New Delhi
Chartered Accountants

CA Sandeep Bhalotia
Partner
Membership Number: 060480

Place: Gurugram
Date: May 09, 2026

UDIN: 26060480TJWCCL8936

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(h) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

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

We have audited the internal financial controls over financial reporting of **Park Medicity (Haryana) Private Limited** ("the Company") as of March 31, 2026 in conjunction with our audit of financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31 2026, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. The company is in the process of further strengthening, documenting and formalising certain control processes in a phased manner; however, based on the audit procedures performed, the same has not resulted in a material weakness in the internal financial controls over financial reporting as at March 31, 2026.

For Mehrotra & Mehrotra
Chartered Accountants
ICAI FRN: 000226C

CA Sandeep Bhalotia
Partner
Membership Number: 060480

Place: Gurugram
Date: May 09, 2026

UDIN: 26060480TJWCCL8936

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

In terms of the information and explanations sought by us and furnished by the Company, and the books of account and records examined by us during the course of our audit, and to the best of our knowledge and belief, we report that:

i. **In respect of the Company's Property, Plant and Equipment and Intangible Assets:**

a) (A) The Company does not have any Property, Plant and Equipment and accordingly, reporting under clause 3(i)(a)(A) of the Order is not applicable;

(B) The Company does not have any Intangible assets and accordingly, reporting under clause 3(i)(a)(B) of the Order is not applicable.

b) The Company does not have any Property, Plant and Equipment and accordingly, reporting under clause 3(i)(b) of the Order is not applicable;

c) The Company does not have any Property, Plant and Equipment and accordingly, reporting under clause 3(i)(c) of the Order is not applicable;

d) The Company does not have any Property, Plant and Equipment and accordingly, reporting under clause 3(i)(d) of the Order is not applicable;

e) Based on the information and explanations furnished to us, no proceedings have been initiated on (or) are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and Rules made thereunder, and therefore the question of our commenting on whether the Company has appropriately disclosed the details in the financial statements does not arise.

ii. **In respect of the Company's inventory:**

a) The Company does not hold any inventory. Accordingly, reporting under clause 3(ii)(a) of the Order is not applicable;

b) During the year, the Company has not been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate from banks and financial institutions on the basis of security of current assets and accordingly, the question of our commenting on whether the quarterly returns or statements are in agreement with the unaudited books of account of the Company does not arise.

iii. According to the information and explanations given to us, during the year the Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, reporting under clause 3(iii) of the Order is not applicable.

iv. According to the information and explanations given to us, the Company has not granted any loans or provided guarantees or securities during the year that are covered under the provisions of Section 185 of the Companies Act, 2013. During the year the Company has not made investments in, provided any guarantee or security or granted any loans, hence the provisions of Section 186 of the Companies Act, 2013 are not applicable.

v. According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits referred in Sections 73, 74, 75 and 76 of the Act and the Rules framed there under. Accordingly, reporting under clause 3(v) of the Order is not applicable.

vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Accordingly, reporting under clause 3(vi) of the Order is not applicable.

vii. **In respect of statutory dues:**

a) In our opinion, the Company is generally regular in depositing undisputed statutory dues, including income tax, provident fund, employees' state insurance, sales tax, service tax, duty of customs, duty of excise, value added tax, cess, goods and services tax and other material statutory dues, as applicable, with the appropriate authorities.

There were no arrears of undisputed statutory dues outstanding as at March 31, 2026, for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there are no statutory dues referred to as in sub clause (a) above outstanding on account of disputes as at March 31, 2026. Accordingly, reporting under clause 3(vii)(b) of the Order is not applicable.

viii. According to the information and explanations given to us, there were no transactions previously unrecorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. Accordingly, reporting under clause 3(viii) of the Order is not applicable.

ix. **In respect of borrowings:**

a) As the Company did not have any loans or other borrowings from any lender during the year, the reporting under clause 3(ix)(a) of the Order is not applicable to the Company;

b) According to the information and explanations given to us, the Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority;

c) In our opinion and according to information and explanations given to us, the Company has not obtained any term loans during the year;

d) On an overall examination of the financial statements of the Company, the Company has not raised funds on short-term basis. Accordingly, reporting under clause 3(ix)(d) of the Order is not applicable;

e) On an overall examination of the financial statements of the Company, we report that the Company did not have any subsidiaries, joint ventures or associate companies during the year. Accordingly, reporting under clause 3(ix)(e) of the Order is not applicable;

f) According to the information and explanations given to us and procedures performed by us, we report that the Company did not have any subsidiaries, joint ventures or associate companies during the year. Accordingly, reporting under clause 3(ix)(f) of the Order is not applicable.

x. **In respect of issue of securities:**

a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting under clause 3(x)(a) of the Order is not applicable;

b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) during the year. Accordingly, the reporting under clause 3(x)(b) of the Order is not applicable.

MEHROTRA & MEHROTRA FRN: 000226C New Delhi Chartered Accountants

xi. **In respect of fraud:**

a) To the best of our knowledge, and information and explanations given by the management, we report that no fraud by the Company and no material fraud on the Company has been noticed or reported during the year;

b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report;

c) As represented to us by the management, no whistle-blower complaints have been received during the year by the Company.

xii. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.

xiii. The Company has entered into transactions with related parties in compliance with the provisions of Section 188 of the Act. The details of related party transactions have been disclosed in the financial statements as required under Indian Accounting Standard 24 "Related Party Disclosures" specified under Section 133 of the Act. Further, the Company is not required to constitute an Audit Committee under Section 177 of the Act and, accordingly, to this extent, the reporting under clause 3(xiii) of the Order is not applicable to the Company.

xiv. In our opinion and according to the information and explanations given to us, the Company does not require to have an internal audit system commensurate with the size and the nature of its business.

xv. In our opinion during the year the Company has not entered into any non-cash transactions with its directors or directors of its subsidiary or persons connected with them. Accordingly, the reporting under clause 3(xv) of the Order is not applicable.

xvi. **Section 45-IA of the Reserve Bank of India Act, 1934:**

a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable;

b) There is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly, reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors of the Company during the year and accordingly the provisions of clause 3(xviii) are not applicable.

xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. The provisions relating to Corporate Social Responsibility under Section 135 of the Act are not applicable to the Company. Accordingly, reporting under clause 3(xx) of the Order is not applicable to the Company.

xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of Standalone Financial Statements. Accordingly, no comment in respect of the said clause has been included in this report.

For Mehrotra & Mehrotra
Chartered Accountants
ICAI FRN: 000226C

MEHROTRA & MEHROTRA
FRN: 000226C
New Delhi
Chartered Accountants

CA Sandeep Bhalotia
Partner
Membership Number: 060480

Place: Gurugram
Date: May 09, 2026

UDIN: 26060480TJWCCL8936

Park Medicity (Haryana) Private Limited
(CIN: U74999DL2014PTC270072)
Balance Sheet as at March 31, 2026
(All amounts are ₹ in millions, unless stated otherwise)

	Note	As at March 31, 2026	As at March 31, 2025
ASSETS			
I.Non-current assets			
(a) Property, plant & equipment		-	-
(b) Intangible assets		-	-
(c) Financial assets			
(i) Other financial assets	3	80.37	30.35
(d) Deferred tax assets (net)	4	-	-
Total Non-Current Assets		**80.37**	**30.35**
II.Current assets			
(a) Inventories	5	-	-
(b) Financial assets			
(i) Trade receivables	6	0.76	0.76
(ii) Cash and cash equivalents	7	8.08	57.43
(c) Other current assets	8	6.16	5.92
Total Current Assets		**15.01**	**64.11**
TOTAL ASSETS (I+II)		**95.38**	**94.46**
EQUITY AND LIABILITIES			
I. Equity			
(i) Equity share capital	9	0.10	0.10
(ii) Other equity	10	85.76	83.16
Total Equity attributable to Owners of company		**85.86**	**83.26**
LIABILITIES			
II Non-current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(b) Provisions		-	-
Total Non-current Liabilities		-	-
III. Current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Trade payables	11		
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		7.76	7.74
(iii) Other financial liabilities	12	0.05	0.06
(b) Other current liabilities	13	1.12	1.28
(c) Current tax liabilities (net)	14	0.59	2.12
Total Current Liabilities		**9.52**	**11.20**
TOTAL EQUITY AND LIABILITIES (I+II+III)		**95.38**	**94.46**

Material accounting policies 2
The above Balance Sheet should be read in conjuction with the accompanying note

For **Mehrotra & Mehrotra**
Chartered Accountants
Firm Registration Number: 000226C

MEHROTRA & MEHROTRA FRN. 000226 C New Delhi Chartered Accountants

CA Sandeep Bhalotia
Partner
Membership No: 060480

Place: Gurugram
Date: May 09, 2026

For and on behalf of the Board of Directors of
Park Medicity (Haryana) Private Limited

Park Medicity (Haryana) Private Limited

Manju Sharma

Manju Sharma
Director
DIN: 10311342

Place: Gurugram
Date: May 09, 2026

Sanjay Sharma
Director
DIN: 07181328

Place: Gurugram
Date: May 09, 2026

Park Medicity (Haryana) Private Limited
(CIN: U74999DL2014PTC270072)
Statement of profit and loss for the year ended March 31, 2026
(All amounts are ₹ in millions, unless stated otherwise)

	Note	For the year ended March 31, 2026	For the year ended March 31, 2025
Income			
Revenue from operations	15	-	17.54
Other income	16	4.25	7.75
Total Income		**4.25**	**25.29**
Expenses			
Cost of Material/Services purchased	17	-	-
Changes in inventories of stock-in-trade	18	-	0.08
Employee benefit expense		-	-
Finance costs	19	-	0.26
Depreciation and amortisation expense		-	-
Other expenses	20	0.74	4.50
Total Expenses		**0.74**	**4.84**
Profit/(Loss) before exceptional items and tax		**3.51**	**20.45**
Less: Exceptional items		-	-
Profit/(Loss) before tax		**3.51**	**20.45**
Tax expenses			
Current tax	29	0.91	4.01
Income tax for earlier year	29		(1.03)
Deferred tax charge/(benefit)	29		2.57
		0.91	**5.54**
Profit/(Loss) after tax		**2.60**	**14.90**
Other comprehensive income/(loss)			
Items that will not be reclassified to profit or loss			
- Remeasurements of defined benefit plans		-	-
- Income tax relating to these items	29	-	-
		-	-
Total comprehensive income/(loss)		**2.60**	**14.90**
Earnings/(Loss) per equity share (in ₹):			
-Basic and diluted earnings/(loss) per share	21	260.25	1,490.39

Material accounting policies 2

The above Statement of profit and loss should be read in conjuction with the accompanying note

For **Mehrotra & Mehrotra**
Chartered Accountants
Firm Registration Number: 000226C

CA Sandeep Bhalotia
Partner
Membership No: 060480

Place: Gurugram
Date: May 09, 2026

For and on behalf of the Board of Directors of
Park Medicity (Haryana) Private Limited

Manju Sharma

Manju Sharma
Director
DIN: 10311342

Place: Gurugram
Date: May 09, 2026

Sanjay Sharma
Director
DIN: 07181328

Place: Gurugram
Date: May 09, 2026

Park Medicity (Haryana) Private Limited
(CIN: U74999DL2014PTC270072)
Statement of cash flows for the year ended March 31, 2026
(All amounts are ₹ in millions, unless stated otherwise)

	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flow from operating activities		
Profit before tax	3.51	20.45
Adjustments to reconcile profit before tax to cash generated from operating activities		
Interest income	(4.25)	(2.64)
Reversal of provision doubtful debt	-	(5.11)
Balances written off	-	0.02
Operating profit before working capital changes	**(0.73)**	**12.72**
Adjustments for (increase)/decrease in operating assets		
Inventories	-	0.08
Trade receivables	-	42.95
Other non-financial assets	(0.24)	(3.54)
Adjustments for increase/(decrease) in operating liabilities		
Trade payables	0.02	0.02
Other financial liabilities	(0.02)	(1.29)
Other non-financial liabilities	(0.16)	(0.16)
Cash generated from/(used in) operations	**(1.13)**	**50.77**
Less: Income tax paid (net of refunds)	(2.44)	(5.01)
Net cash flow generated from/(used in) operating activities (A)	**(3.57)**	**45.76**
Cash flows from investing activities		
Fixed deposite	(50.02)	(21.92)
Interest income	4.25	2.64
Net cash flow from investing activities (B)	**(45.78)**	**(19.28)**
Cash flows from financing activities		
Proceeds from/(payments for) borrowings	-	(8.68)
Net cash inflow from/(used in) financing activities (C)	-	**(8.68)**
Net increase (decrease) in cash and cash equivalents (A+B+C)	**(49.35)**	**17.80**
Cash and cash equivalents at the beginning of the year	57.43	39.63
Cash and cash equivalents at the end of the year	**8.08**	**57.43**

Notes to Statement of cash flows:

(i) **Components of cash and bank balances (refer note 7)**	As at March 31, 2026	As at March 31, 2025
Balances with banks		
- in current accounts	8.07	57.42
Cash on hand	0.01	0.01
Cash and bank balances at end of the year	**8.08**	**57.43**

(ii) The above Cash Flow Statement has been prepared in accordance with the "Indirect Method" as set out in the Ind AS - 7 on "Cash Flow Statements" specified under Section 133 of the Companies Act, 2013.

(iii) The above statement of cash flows should be read in conjuction with the accompanying notes 1 to 41.

For **Mehrotra & Mehrotra**
Chartered Accountants
Firm Registration Number: 000226C

CA Sandeep Bhalotia
Partner
Membership No: 060480

Place: Gurugram
Date: May 09, 2026

MEHROTRA & MEHROTRA Chartered Accountants FRN : 000226 C New Delhi

For and on behalf of the Board of Directors of
Park Medicity (Haryana) Private Limited

Manju Sharma

Manju Sharma
Director
DIN: 10311342

Place: Gurugram
Date: May 09, 2026

Sanjay Sharma
Director
DIN: 07181328

Place: Gurugram
Date: May 09, 2026

Park Medicity (Haryana) Private Limited

Park Medicity (Haryana) Private Limited
(CIN: U74999DL2014PTC270072)
Statement of changes in equity for the year ended March 31, 2026
(All amounts are ₹ in millions, unless stated otherwise)

A. Equity share capital

Balance as at April 1, 2024	**0.10**
Change in equity share capital during the 2024-25	-
Balance as at March 31, 2025	**0.10**
Change in equity share capital during the 2025-26	-
Balance as at March 31, 2026	**0.10**

B. Other equity

Particulars	Retained earnings	Total
Balance as at April 1, 2024	**68.26**	**68.26**
Profit for the year	14.90	14.90
Other comprehensive income	-	-
Tax impact on above	-	-
Balance as at March 31, 2025	**83.16**	**83.16**
Profit for the year	2.60	2.60
Other comprehensive income	-	-
Tax impact on above	-	-
Balance as at March 31, 2026	**85.76**	**85.76**

The above statement of changes in equity should be read in conjuction with the accompanying notes 1 to 41.

For **Mehrotra & Mehrotra**
Chartered Accountants
Firm Registration Number: 000226C

CA Sandeep Bhalotia
Partner
Membership No: 060480

Place: Gurugram
Date: May 09, 2026

For and on behalf of the Board of Directors of
Park Medicity (Haryana) Private Limited

Manju Sharma

Manju Sharma
Director
DIN: 10311342

Place: Gurugram
Date: May 09, 2026

Sanjay Sharma
Director
DIN: 07181328

Place: Gurugram
Date: May 09, 2026

1. Corporate Information

Park Medicity (Haryana) Private Limited ("the Company") (CIN: U74999DL2014PTC270072) is a private limited company domiciled in India, with its registered office and principal place of business is situated at 12, Meera Enclave Near Keshopur, Bus Depot, Outer Ring Road, New Delhi, Delhi, India, 110018. The Company was incorporated on August 07, 2014. The main business of the company is to own, manage and run medical facilities in order to provide comprehensive services and to undertake research including clinical research and development work required to promote, assist or engage in the establishment of hospitals.

2. Material Accounting Policies

This note provides a list of the material accounting policies adopted in the preparation of the financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of preparation and presentation

The financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies Act, 2013 and the Companies (Indian Accounting Standards) Rules, as amended from time to time, and the presentation and disclosure requirements of Division II of Schedule III to the Companies Act, 2013, as amended from time to time. The financial statements have been prepared on a historical cost basis, except for certain financial instruments that are measured at fair value at the end of each reporting period, as explained in the accounting policies below. The financial statements have been approved by the Board of Directors.

The financial statements are presented in Indian Rupees (₹), which is the Company's functional currency. All amounts disclosed in the financial statements and notes have been rounded to the nearest million and two decimals thereof, unless otherwise stated. The statement of cash flows has been prepared using the indirect method.

The financial statements of the Company for the financial year 2025-26 were approved by the Board of Directors on May 09, 2026.

The material accounting policies are set out below.

2.2 Fair Value Measurement

The Company measures certain financial instruments at fair value at each reporting date. 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 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. The valuation technique selected is applied consistently unless a change results in a measurement that is equally or more representative of fair value.

For financial reporting purposes, fair value measurements are categorised into Level 1, Level 2 or Level 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. Level 1 inputs are quoted prices in active markets for identical assets or liabilities that the Company can access at the measurement date. Level 2 inputs are observable inputs other than quoted prices included within Level 1, either directly or indirectly. Level 3 inputs are unobservable inputs for the asset or liability.

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Park Medicity (Haryana) Private Limited

All assets and liabilities for which fair value is measured or disclosed are categorised within the fair value hierarchy based on the lowest level input that is significant to the fair value measurement as a whole. The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation at each reporting date. External valuers may be used for significant valuations where appropriate, and valuation results are reviewed by management before being included in the financial statements.

2.3 Revenue Recognition

The Company derives revenue primarily from rendering healthcare services to patients. Revenue is recognised when control of the promised services is transferred to the customer in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services. Revenue is measured net of discounts, rebates, contractual adjustments, and taxes collected on behalf of statutory authorities.

2.3.1 Healthcare Services

Healthcare service income includes revenue from inpatient and outpatient services such as consultations, diagnostics, procedures, surgeries, room charges, nursing care and other related hospital services, including clinical examinations and treatments, accommodation, medical and clinical professional services, investigations and supply of related consumables, where applicable.

The patient or other payer is obligated to pay for healthcare services at amounts estimated to be receivable based on the Company's standard rates, package rates or rates determined under reimbursement arrangements. Reimbursement arrangements are generally with third party administrators, insurers, corporates and national or local government programmes, with reimbursement rates established by contract, statute, regulation or memorandum of understanding.

Revenue is recognised when the relevant performance obligation is satisfied. For outpatient services, revenue is generally recognised at the point in time when the consultation, diagnostic test, procedure or other service is completed. For inpatient services, revenue is recognised over the period during which the patient receives treatment, as the Company performs and transfers the promised services.

Revenue from patients, third party payers and other customers is billed at the Company's standard rates, package rates or contractually agreed rates, net of contractual or discretionary allowances, discounts, rebates and other amounts expected not to be realised.

In recognising revenue, the Company deducts pre-determined discounts agreed with government agencies and other customers from the billed amount. Revenue excludes taxes collected from customers and deposited with the respective statutory authorities, if any.

2.3.2 Dividend and Interest Income

Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably).

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

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Park Medicity (Haryana) Private Limited

2.3.3 Trade Receivables and Expected Credit Losses

Trade receivables from healthcare services are recognised when the Company's right to consideration becomes unconditional. Trade receivables are measured initially at transaction price and subsequently carried at amortised cost less allowance for expected credit losses, where applicable. Receivables include amounts collectible under government reimbursement programmes, reimbursement arrangements with third party administrators, insurers and contractual arrangements with corporates, including public sector undertakings.

Write-offs are made on a claim-by-claim basis when there is no reasonable expectation of recovery, after completion of internal recovery procedures and appropriate management review. A significant change in collection experience, deterioration in the ageing of receivables, payer disputes or collection difficulties may require the Company to revise its estimate of expected credit losses.

Expected credit losses are reviewed at each reporting date and are based on ageing, historical collection trends, contractual disputes, settlement patterns, payer mix and other relevant information specific to the receivable's portfolio. Receivables are written off when there is no reasonable expectation of recovery after completion of internal recovery procedures and appropriate management review.

2.4 Operating Cycle

Based on the nature of the Company's activities and the normal time between the acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classifying its assets and liabilities as current and non-current.

2.5 Borrowings and Borrowing Costs

Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption value is recognised in the statement of profit and loss over the period of the borrowings using the effective interest rate method. Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use, are added to the cost of those assets until such time as the assets are substantially ready for their intended use.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are recognised in the statement of profit and loss in the period in which they are incurred.

2.8 Taxation

Income tax expense comprises current tax and deferred tax. Current tax and deferred tax are recognised in the statement of profit and loss, except to the extent that they relate to items recognised in other comprehensive income or directly in equity, in which case the related tax is also recognised in other comprehensive income or directly in equity, respectively.

2.8.1 Current Tax

Current tax is the amount of income tax payable or recoverable in respect of the taxable profit or tax loss for the current and prior periods. Current tax is measured using tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period. Current tax assets and liabilities are offset only when the Company has a legally enforceable right to set off the recognised amounts and intends either to

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Park Medicity (Haryana) Private Limited

settle on a net basis or to realise the asset and settle the liability simultaneously. Advance taxes and provisions for current income taxes are presented at net in the Balance Sheet after off-setting advance tax paid and income tax provision.

2.8.2 Deferred Tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill. Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the relevant entity intends to settle its current tax assets and liabilities on a net basis.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be utilised. Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period and that are expected to apply when the asset is realised or the liability is settled. Deferred tax measurement reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities. Deferred tax assets and liabilities are not discounted.

Deferred tax assets and liabilities are offset only when the Company has a legally enforceable right to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity, or on different taxable entities that intend either to settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously.

2.8.3 Current and Deferred Tax for the Year

Current and deferred tax are recognised in the statement of profit and loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

2.9 Inventories

Inventories of medical consumables, drugs and stores and spares are valued at the lower of cost and net realisable value. Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale, where applicable.

Cost is determined on a first-in, first-out (FIFO) basis.

The Company's pharmacy operations are outsourced to a third party. Accordingly, the Company does not carry any inventory of medicines relating to such outsourced pharmacy operations.

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Park Medicity (Haryana) Private Limited

2.10 Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the estimated cash flows required to settle the present obligation, its carrying amount is the present value of those cash flows when the effect of the time value of money is material.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

2.11 Earnings Per Share

Basic earnings per share is computed by dividing the profit/(loss) after tax (including the post-tax effect of exceptional items, if any) by the weighted average number of equity shares outstanding during the year. The weighted average number of ordinary shares outstanding during the year is the number of shares outstanding at the beginning of the year, adjusted by the number of ordinary shares issued during the year multiplied by a time-weighting factor.

2.12 Financial Instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are initially measured at fair value. Transaction costs directly attributable to the acquisition or issue of financial assets or financial liabilities, other than those classified at fair value through profit or loss, are added to or deducted from the fair value on initial recognition, as appropriate. Transaction costs directly attributable to financial assets or financial liabilities classified at fair value through profit or loss are recognised immediately in the statement of profit and loss.

2.12.1 Financial Assets

Financial assets are recognised initially at fair value, except for trade receivables that do not contain a significant financing component, which are initially measured at their transaction price. Financial assets are subsequently measured based on their classification as amortised cost, fair value through other comprehensive income or fair value through profit or loss.

Unbilled revenue represents the value of services rendered to customers in accordance with service arrangements for which billing is pending. It is presented as a contract asset or under other current financial assets, as applicable.

Investments in equity instruments are recognized and subsequently measured at fair value. The Company's equity investments are not held for trading. In general, changes in the fair value of equity investments are recognized in the income statement. However, at initial recognition the Company elected, on an instrument-by-instrument basis, to represent subsequent changes in the fair value of individual strategic equity investments in other comprehensive income (loss) ("OCI").

Debt instruments are classified and subsequently measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss based on the Company's business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

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Park Medicity (Haryana) Private Limited

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, balances with banks and short-term highly liquid investments with original maturities of three months or less that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value. Bank balances subject to restrictions on withdrawal or use are presented separately as other bank balances.

Effective Interest Method

The effective interest method is a method of calculating the amortised cost of a financial asset or financial liability and of allocating interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts or cash payments through the expected life of the financial instrument, or where appropriate, a shorter period, to the gross carrying amount of the financial asset or to the amortised cost of the financial liability on initial recognition.

Interest income is recognised using the effective interest rate method for financial assets measured subsequently at amortised cost and for debt instruments measured at FVTOCI, except for credit-impaired financial assets where applicable.

Equity Instruments Designated at FVTOCI

For equity instruments designated at FVTOCI, gains and losses arising from changes in fair value are recognised in other comprehensive income and are not subsequently reclassified to the statement of profit and loss on disposal. Dividends from such investments are recognised in the statement of profit and loss when the Company's right to receive payment is established, provided it is probable that the economic benefits associated with the dividend will flow to the Company and the amount can be measured reliably, unless the dividend clearly represents a recovery of part of the cost of the investment.

Impairment of Financial Assets / Expected Credit Losses

The Company recognises loss allowances for expected credit losses ("ECL") on financial assets measured at amortised cost, debt instruments measured at FVOCI, lease receivables, contract assets and other financial assets within the scope of Ind AS 109, as applicable. Expected credit losses are measured in a manner that reflects an unbiased and probability-weighted amount determined by evaluating a range of possible outcomes, the time value of money, and reasonable and supportable information about past events, current conditions and forecasts of future economic conditions.

For trade receivables and contract assets arising from transactions within the scope of Ind AS 115 that do not contain a significant financing component, the Company applies the simplified approach and recognises lifetime expected credit losses from initial recognition. The Company uses a provision matrix or other appropriate assessment techniques based on ageing, historical credit loss experience, settlement trends, payer category, contractual disputes, recoveries, current conditions and forward-looking factors relevant to the receivable's portfolio.

The impairment provisions for trade receivables are based on reasonable and supportable information including historic loss rates, present developments such as liquidity issues and information about future economic conditions, to ensure foreseeable changes in the customer-specific or macroeconomic environment are considered.

For financial assets other than those to which the simplified approach is applied, the Company measures the loss allowance at an amount equal to 12-month expected credit losses unless there has been a significant increase in credit risk since initial recognition, in which case the allowance is measured at an amount equal to lifetime expected credit losses. The assessment of significant increase in credit risk considers quantitative and qualitative information and reasonable and supportable forward-looking information.

Significant Increase in Credit Risk

In assessing whether the credit risk of a financial instrument has increased significantly since initial recognition, the Company compares the risk of default occurring at the reporting date with the risk of default at initial recognition and considers reasonable and supportable information that is available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company's historical experience and informed credit assessment, including forward-looking information.

Derecognition of Financial Assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the financial asset. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognises its retained interest in the asset and an associated liability for amounts it may have to pay.

2.12.2 Financial Liabilities and Equity Instruments

Debt and equity instruments issued by the Company are classified as either financial liabilities or equity in accordance with the substance of the contractual arrangement and the definitions of a financial liability and an equity instrument.

Equity Instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

Repurchase of the Company's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in the statement of profit and loss on the purchase, sale, issue or cancellation of the Company's own equity instruments.

Financial Liabilities

Financial liabilities are classified, at initial recognition, as financial liabilities at amortised cost or at fair value through profit or loss, as appropriate. Financial liabilities are subsequently measured at amortised cost using the effective interest method, except for financial liabilities measured at fair value through profit or loss.

Financial Liabilities Subsequently Measured at Amortised Cost

The carrying amount of financial liabilities subsequently measured at amortised cost is determined using the effective interest method. Interest expense that is not capitalised as part of the cost of a qualifying asset is recognised in finance costs.

The effective interest method allocates interest expense over the relevant period by applying the effective interest rate to the amortised cost of the financial liability. The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Derecognition of Financial Liabilities

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange with a lender of debt instruments with substantially

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Chartered Accountants

Park Medicity (Haryana) Private Limited

different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognised in the statement of profit and loss.

2.13 Events After the Reporting Period

Events after the reporting period are events, favourable or unfavourable, that occur between the reporting date and the date on which the financial statements are approved by the Board of Directors.

Adjusting events are those that provide evidence of conditions that existed at the reporting date. The Company adjusts the amounts recognised in the financial statements to reflect adjusting events after the reporting period.

Non-adjusting events are those that are indicative of conditions that arose after the reporting date. Such events are not adjusted in the financial statements but are disclosed where material, including the nature of the event and an estimate of its financial effect, or a statement that such an estimate cannot be made.

If the Company declares dividends after the reporting period but before the financial statements are approved for issue, such dividends are not recognised as a liability at the reporting date and are disclosed in the notes to the financial statements, where applicable.

2.14 Segment Reporting

In accordance with Ind AS 108, Segment Reporting, the Company's chief operating decision maker ("CODM") has been identified as the board of directors.

The company is engaged only in healthcare business and therefore the Company's CODM (Chief Operating Decision Maker; which is the Board of Directors of the company) decided to have only one reportable segment as at the March 31, 2026 in accordance with IND AS 108 "Operating Segments".

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FRN: 000226C
New Delhi
Chartered Accountants

Park Medicity (Haryana) Private Limited

Park Medicity (Haryana) Private Limited
(CIN: U74999DL2014PTC270072)
Notes to financial statements for the year ended March 31, 2026
(All amounts are ₹ in millions, unless stated otherwise)

3 Other financial assets (non-current)	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good - at amortised cost		
Deposit with original maturity for more than 12 months	80.00	30.00
Margin money deposit	0.37	0.35
	80.37	**30.35**

Footnote:

(i) For explanation on the Company's credit risk management process, refer note 27.

(ii) The margin money deposit made by the company are pledged with Bank against the bank guarantee provided by the Bank to panels for the company's empanelment.

4 Deferred tax assets (net)	As at March 31, 2026	As at March 31, 2025
Deferred tax assets (net) (refer note 29)	-	-
	-	-

5 Inventories	As at March 31, 2026	As at March 31, 2025
Valued at lower of cost and net realisable value		
Consumables & Medicines	-	-
	-	-

6 Trade receivables	As at March 31, 2026	As at March 31, 2025
Unsecured - at amortised cost		
(i) Undisputed trade receivables — considered good	0.62	0.76
(ii) Undisputed trade receivables — which have significant increase in credit risk	5.24	5.10
(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	-	-
Less: Impairment loss allowance	(5.10)	(5.10)
	0.76	**0.76**

Footnotes:

(i) The Company has measured expected credit loss of trade receivable as per Ind AS 109 'Financial Instruments' (refer note 27).

(ii) For explanation on the Company's credit risk management process, refer note 27.

(iii) Trade receivables are non-interest bearing and are normally received in the Company's operating cycle.

(iv) Trade receivables ageing

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured - at amortised cost		
Undisputed trade receivables — considered good		
0-6 months	-	0.76
6-12 months	0.62	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Undisputed trade receivables — which have significant increase in credit risk		
1-2 years	-	0.12
2-3 years	0.27	3.38
More than 3 years	4.97	1.60
Provision for doubtful receivables	(5.10)	(5.10)
	0.76	**0.76**

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Park Medicity (Haryana) Private Limited

(All amounts are ₹ in millions, unless stated otherwise)

Trade receivables represent the amount outstanding on hospital services which are considered as good by the management. The Company believes that the carrying amount of allowance for expected credit loss with respect to trade receivables is adequate.

The trade receivables comprise mainly of receivables from Government Undertakings Insurance Companies, and Corporate customers.

(v) Impairment Methodology

The Company has used a practical expedient by computing the expected credit loss allowance for receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and is adjusted for forward looking information. The expected credit loss allowance is based on the ageing of the days the receivables are due and the rates as given in the provision matrix.

Movement in the expected credit loss allowance

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning	5.10	10
Impairment loss recognised	-	-
Impairment loss utilised	-	(5.11)
Balance at the end	**5.10**	**5.10**

7 Cash and cash equivalents

	As at March 31, 2026	As at March 31, 2025
Balances with banks		
- in current accounts	8.07	57.42
Cash on hand	0.01	0.01
	8.08	**57.43**

8 Other current assets

	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Advance to suppliers	1.62	1.60
Other Advances	0.25	0.16
Pre-spent CSR amount	2.98	3.08
Balance with government authorities	1.31	1.08
	6.16	**5.92**

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Park Medicity (Haryana) Private Limited

Park Medicity (Haryana) Private Limited

(CIN: U74999DL2014PTC270072)

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

(All amounts are ₹ in millions, unless stated otherwise)

9 Equity share capital

Particulars	As at March 31, 2026	As at March 31, 2025
Authorised shares		
Equity Shares 50,000 (Previous Year : 50,000) of ₹ 10 each	0.50	0.50
	0.50	**0.50**
Issued, subscribed and fully paid-up shares		
Equity Shares 10,000 (Previous Year : 10,000) of ₹ 10 each fully paid up	0.10	0.10
	0.10	**0.10**

(i). Terms and rights attached to equity shares

The Company has one class of Equity Share Capital having a par value of ₹ 10 per share, refer to herein as equity shares. Each shareholder is entitled to one vote per share held and carry a right to a dividend

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

(ii) Reconciliation of the shares outstanding at the beginning and end of the year

	As at March 31, 2026		As at March 31, 2025	
	Number	Amount	Number	Amt
Shares outstanding at the beginning of the year	10,000	0.10	10,000	0.10
Add: addition during the year			-	-
Shares outstanding at the end of the year	**10,000**	**0.10**	**10,000**	**0.10**

(iii). Details of shares held by the Holding Company, its Subsidiaries and Associates:

Equity shares with Holding Company	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	% of holding	No. of Shares	% of holding
Park Medicenters and Institutions Private Limited	10,000	100%	10,000	100.00%
	10,000	**100%**	**10,000**	**100.00%**

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(iv). Detail of shareholders holding more than 5% of equity share of the Company

Name of shareholders	As at March 31, 2026		As at March 31, 2025	
	Number	Percentage	Number	Number
Park Medicenters and Institutions Private Limited	10,000	100.00%	10,000	100.00%
	10,000	**100.00%**	**10,000**	**100.00%**

(v). No class of shares have been allotted as fully paid up pursuant to contract(s) without payment being received in cash, allotted as fully paid up by way of bonus shares or bought back during the period of 5 years immediately preceding the Balance Sheet date.

(vi). Details of share held by Promoters at the end of year

Name of promoters	As at March 31, 2026		As at March 31, 2025	
	Number	Percentage	Number	Number
Park Medicenters and Institutions Private Limited	10,000	100%	10,000	100.00%
	10,000	**100%**	**10,000**	**100.00%**

10 Other equity

	As at March 31, 2026	As at March 31, 2025
(i). Retained earnings		
Opening balance	83.16	68.26
Add: Profit/(Loss) for the year	2.60	14.90
Closing balance	**85.76**	**83.16**

Nature and purpose of other equity :

(i) Retained earnings

Retained earnings represent the cumulative profits or losses of the Company that have been retained for reinvestment in the business, after accounting for dividend distributions and other appropriations. This reserve is available for distribution to shareholders, subject to the provisions of the Companies Act, 2013.

(All amounts are ₹ in millions, unless stated otherwise)

11 Trade payables	**As at March 31, 2026**	**As at March 31, 2025**
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	7.76	7.74
(iii) total outstanding dues of micro enterprises and small enterprises — Disputed Dues	-	-
(iv) total outstanding dues of creditors other than micro enterprises and small enterprises — Disputed Dues	-	-
	7.76	**7.74**

Footnotes:

(i) For explanation on the Company's liquidity risk management process, refer note 27.

(ii) Trade payables ageing

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Dues of micro enterprises and small enterprises		
Less than 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Dues of creditors other than micro enterprises and small enterprises		
Less than 1 year	-	0.21
1-2 years	0.23	-
2-3 years	2.18	2.18
More than 3 years	5.35	5.35
	7.76	**7.74**

12 Other financial liabilities (current)	**As at March 31, 2026**	**As at March 31, 2025**
Amount Payable to related parties		
-Others	-	0.02
Advance from related party		
Expenses Payable	0.05	0.05
Other payable		-
	0.05	**0.06**

Footnote:
For explanation on the Company's liquidity risk management process, refer note 27.

13 Other current liabilities	**As at March 31, 2026**	**As at March 31, 2025**
Advance from customer	1.12	1.27
Statutory dues payable	-	0.01
	1.12	**1.28**

14 Current tax liabilities (net)	**As at March 31, 2026**	**As at March 31, 2025**
Provision for Income Tax (Net of advance tax)	0.59	2.12
	0.59	**2.12**

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15 Revenue from operations

	For the year ended March 31, 2026	For the year ended March 31, 2025
Sale of services		
Other operating revenue		
Consultancy fees	-	17.54
	-	**17.54**

Refer note 2.3 of Material accounting policies section which explain the revenue recognition criteria in respect of revenue from rendering Healthcare and allied services as prescribed by Ind AS 115, Revenue from contracts with customers.

Category of Customer	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Cash (With card/Cash/Wallet/RTGS)	-	-
Credit	-	17.54
	-	**17.54**

16 Other income

	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest income		
- on loans given to related parties	-	0.77
- on fixed deposits	4.25	1.87
Reversal of provision doubtful debt	-	5.11
Bad debt recovered	0.00	-
Short/Excess	-	0.00
	4.25	**7.75**

17 Purchase of stock-in-trade

	For the year ended March 31, 2026	For the year ended March 31, 2025
Purchase	-	-
	-	-

18 Changes in inventories of stock-in-trade

	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening stock	-	0.08
Closing stock		-
	-	**0.08**

19 Finance costs

	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest expenses		
- on loan from related party	-	0.26
	-	**0.26**

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20 Other expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
Rent and hire charges	0.11	0.22
Legal and professional expenses	0.45	3.50
Remuneration to auditors (refer footnote)	0.06	0.06
CSR expenses (refer note 23)	0.10	0.42
Bank charges	0.00	0.00
Roc charges	0.01	0.02
Fine & penalty	-	0.14
Sundry balances written off	-	0.02
Miscellaneous expenses	0.01	0.12
	0.74	**4.50**

Footnote:

Payment of remuneration to auditors	For the year ended March 31, 2026	For the year ended March 31, 2025
- as auditor		
• for statutory audit	0.06	0.06
	0.06	**0.06**

21 Earning per share	For the year ended March 31, 2026	For the year ended March 31, 2025
(a). Basic and diluted earnings per share		
From continuing operations attributable to the equity holders of the Company	260.25	1,490.39
(b). Reconciliations of earnings used in calculating earnings per share		
Basic earnings per share		
Profit from continuing operation attributable to the equity share holders	2.60	14.90
Profit attributable to the equity holders of the company used in calculating basic and diluted earnings per share	**2.60**	**14.90**
(c). Weighted average number of shares used as the denominator		
Weighted average number of equity shares used as the denominator in calculating basic and diluted earnings per share	10,000	10,000

The Company has not issued any instrument that is potentially dilutive in the future. Hence, the weighted average number of shares outstanding at the end of the year for calculation of basic as well as diluted EPS is the same.

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22 Contingent liabilities and commitments

There is no contingent liabilities and commitments as on March 31, 2026 (March 31, 2025: Nil)

23 Expenditure on CSR activities

As per section 135 of the Companies Act 2013 read with guidelines issued by Department of Public enterprises, the company is required to spend, in every financial year, at least 2% of the average net profit of the company for the three immediate preceding financial years in accordance with its Corporate social Responsibility (CSR) policy. The details of CSR expenses for the year are as below:-

(a) Amount spent during the year on corporate social responsibility activities:

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Construction/ acquisition of an asset		
Opening balance of Deficit/(Surplus) in the CSR expenditure	-	-
Amount required to pay during the year	-	-
Amount paid during the year	-	-
Closing balance of Deficit/(Surplus) in the CSR expenditure	-	-
(ii) On purposes other than (i) above		
Opening balance of Deficit/(Surplus) in the CSR expenditure	(3.08)	(0.01)
Amount required to pay during the year	0.10	0.42
Amount paid during the year	-	(3.50)
Closing balance of Deficit/(Surplus) in the CSR expenditure	**(2.98)**	**(3.08)**

(b) Nature of CSR activities

(i)"Child literacy with Mid Day Meals" in pursuance of eradicating hunger, poverty and malnutrition.

24 Leases

1. Exempted leases

The Company has recognised ₹ 0.11 millions as rent expenses during the period (previous year ₹ 0.22 millions) which pertains to short term lease/ low value asset which was not recognised as part of right of use asset.

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25 Related party disclosures

The related parties as per terms of Ind AS 24 "Related Party Disclosures", specified under Section 133 of the Companies Act, 2013, read with Rules are disclosed below:

A. Name of Related Party:

Ultimate Holding Company	Park Medi world Limited
Holding Company	Park Medicenters and Institutions Private Limited
Fellow Subsidiaries of Holding Company	Kailash Super Speciality Hospital Private Limited
Key Management Personnel (KMP)	Manju Sharma (Director)
	Sanjay Sharma (Director)

B. Transactions with related parties during the year are as follows: -

Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
vender/other payments on our behalf		
Park Medi World Limited	0.01	0.09
Rental Expenses		
Park Medi World Limited	0.11	0.22
Loans Amount repaid		
Park Medicenters and Institutions Private Limited	-	8.68
Interest income		
Kailash Super Speciality Hospital Private Limited	-	0.77
Interest expenses		
Park Medicenters and Institutions Private Limited	-	0.26

C. Balance outstanding with or from related parties as at:

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Amount payable		
Park Medi world Private Limited	-	0.02

D. Terms and Conditions

The transactions entered into with related parties defined under the Companies Act, 2013 during the financial year, are on arm's length pricing basis.

There are no loans or advances in the nature of loans granted to promoters, directors or key managerial personnel

No provision has been recognised against amounts due from related party.

Loans to/from related parties:

- Loans are unsecured and repayable on demand.
- Interest rate: At mutually agreed rates in accordance with arm's length principle.
- No loans or advances in the nature of loans have been granted to promoters, directors or key managerial personnel.

Outstanding balances:

- Outstanding balances at the year-end are unsecured and settlement occurs in cash.
- No provision has been recognised against amounts due from related parties.
- There have been no guarantees provided or received for any related party receivables or payables.
- For the year ended March 31, 2026, the Company has not recorded any impairment of receivables relating to amounts owed by related parties.

E Commitments and Guarantees

For details on Commitments and Guarantees (refer note 22)

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26 Disclosure as per Ind AS 108 on 'Operating segments'

Segment information is presented in respect of the company's key operating segments. The operating segments are based on the company's management and internal reporting structure.

Operating Segments

The Board of Directors has been identified as the Chief Operating Decision Maker ('CODM'), since they are responsible for all major decisions with respect to the preparation and execution of business plan, preparation of budget, planning, expansion, alliances, joint ventures, mergers and acquisitions, and expansion of any facility.

27 Fair value measurement and financial instruments

a). Financial instruments – by category and fair values hierarchy

The following table shows the carrying amounts and fair value of financial assets and financial liabilities, including their levels in the fair value hierarchy.

As at March 31, 2026	Carrying value			
	FVTPL	**FVTOCI**	**Amortised cost**	**Total**
Financial assets				
Non-current				
Other financial assets	-	-	80.37	80.37
Current				
Trade receivables	-	-	0.76	0.76
Cash and cash equivalents	-	-	8.08	8.08
Other financial assets	-	-	-	-
Total	-	-	**89.22**	**89.22**
Financial liabilities				
Current				
Borrowings	-	-	-	-
Trade payables	-	-	7.76	7.76
Other financial liabilities	-	-	0.05	0.05
Total	-	-	**7.81**	**7.81**

As at March 31, 2025	Carrying value			
	FVTPL	**FVTOCI**	**Amortised cost**	**Total**
Financial assets				
Non-current				
Other financial assets	-	-	30.35	30.35
Current				
Trade receivables	-	-	0.76	0.76
Cash and cash equivalents	-	-	57.43	57.43
Other financial assets	-	-	-	-
Total	-	-	**88.54**	**88.54**
Financial liabilities				
Current				
Borrowings	-	-	-	-
Trade payables	-	-	7.74	7.74
Other financial liabilities	-	-	0.06	0.06
Total	-	-	**7.80**	**7.80**

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Fair value hierarchy

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

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

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. The fair value of financial assets and liabilities included in Level 3 is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using prices from observable current market transactions and dealer quotes of similar instruments.

The carrying amounts of trade receivables, cash and cash equivalents and other financial assets and liabilities, approximates the fair values, due to their short-term nature. Fair value of financial assets and financial liabilities is similar to the carrying value as there is no significant differences between carrying value and fair value.

Valuation processes

The Management performs the valuations of financial assets and liabilities required for financial reporting purposes on a periodic basis, including level 3 fair values.

b). Financial risk management

The Company has exposure to the following risks arising from financial instruments:

- Credit risk
- Liquidity risk
- Market risk

(i). Credit risk

Credit risk is a risk of financial loss to the Company arising from counterparty failure to repay according to contractual terms or obligations. Majority of the Company's transactions are earned in cash or cash equivalents. The Trade Receivables comprise mainly of receivables from Insurance Companies, Corporate customers, Public Sector Undertakings, State/Central and International Governments . The Insurance Companies are required to maintain minimum reserve levels and the Corporate Customers are enterprises with high credit ratings. Accordingly, the Company's exposure to credit risk in relation to trade receivables is considered low. Before accepting any new credit customer, the Company uses an internal credit scoring system to assess the potential customer's credit quality and defines credit limits by customer. Limits and scoring attributed to customers are reviewed annually. The outstanding with the debtors is reviewed periodically.

The maximum exposure to credit risks is represented by the total carrying amount of these financial assets in the Balance Sheet:

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Trade receivables	0.76	0.76
Cash and cash equivalents	8.08	57.43
Other financial assets	80.37	30.35

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers.

The Company's credit risk is primarily to the amount due from customers and loans. The Company maintains a defined credit policy and monitors the exposures to these credit risks on an ongoing basis. Credit risk on cash and cash equivalents is limited as the Company generally invests in deposits with scheduled commercial banks with high credit ratings assigned by domestic credit rating agencies.

The maximum exposure to the credit risk at the reporting date is primarily from trade receivables. Trade receivables are unsecured and are derived from revenue earned from customers primarily located in India. The Company does monitor the economic environment in which it operates and the Company manages its Credit risk through credit approvals, establishing credit limits and continuously monitoring credit worthiness of customers to which the Company grants credit terms in the normal course of business.

On adoption of Ind AS 109, the Company uses expected credit loss model to assess the impairment loss or gain. The Company establishes an allowance for impairment that represents its expected credit losses in respect of trade receivable. The management uses a simplified approach (i.e. based on lifetime ECL) for the purpose of impairment loss allowance, the Company estimates amounts based on the business environment in which the Company operates, and management considers that the trade receivables are in default (credit impaired) when counter party fails to make payments as per terms of sale/service agreements. However the Company based upon historical experience determine an impairment allowance for loss on receivables.

When a trade receivable is credit impaired, it is written off against trade receivables and the amount of the loss is recognised in the income statement. Subsequent recoveries of amounts previously written off are credited to the income statement.

The gross carrying amount of trade receivables is ₹ 0.76 Millions as at March 31, 2026. Trade receivables are generally realised within the credit period.

The Company believes that the unimpaired amounts that are past due are still collectible in full, based on historical payment behaviour.

The Company's exposure to credit risk for trade receivables are as follows:

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Not due		
0-180 days past due	0.76	0.76
181 to 365 days past due		-
1-2 years	0.12	0.12
2-3 years	3.38	3.38
More than 3 years	1.60	1.60
Total	**5.86**	**5.86**

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(ii). Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are fallen due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company believes that its liquidity position of ₹ 8.08 millions as at March 31, 2026 (March 31, 2025 ₹ 57.43 millions)and the anticipated future internally generated funds from operations will enable it to meet its future known obligations in the ordinary course of business.

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of credit facilities to meet obligations when due. The Company's policy is to regularly monitor its liquidity requirements to ensure that it maintains sufficient reserves of cash and funding from Company companies to meet its liquidity requirements in the short and long term.

The Company's liquidity management process as monitored by management, includes the following:
- Day to Day funding, managed by monitoring future cash flows to ensure that requirements can be met.
- Maintaining rolling forecasts of the Company's liquidity position on the basis of expected cash flows.

Exposure to liquidity risk
The following are the remaining contractual maturities of financial liabilities at the reporting date:

As at March 31, 2026	Carrying amount	Contractual cash flows			
		Less than one year	Between one to five years	More than five years	Total
Borrowings	-	-			-
Trade payables	7.76	7.76	-	-	7.76
Other financial liabilities	0.05	0.05			0.05
Total	**7.81**	**7.81**	-	-	**7.81**

As at March 31, 2025	Carrying amount	Contractual cash flows			
		Less than one year	Between one to five years	More than five years	Total
Borrowings	-	-			-
Trade payables	7.74	7.74	-	-	7.74
Other financial liabilities	0.06	0.06			0.06
Total	**7.80**	**7.80**	-	-	**7.80**

(iii). Market risk

Market risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, the Company mainly has exposure to two type of market risk namely: currency risk and interest rate risk. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

a. Interest rate risk
Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's main interest rate risk arises from long-term borrowings with variable rates, which expose the Company to cash flow interest rate risk.

Exposure to interest rate risk
The Company's interest rate risk arises majorly from the term loans from banks carrying floating rate of interest. These obligations exposes the Company to cash flow interest rate risk. The exposure of the Company's borrowing to interest rate changes as reported to the management at the end of the reporting period are as follows:

Variable-rate instruments	As at March 31, 2026	As at March 31, 2025
	-	-

Cash flow sensitivity analysis for variable-rate instruments
The sensitivity analyses below have been determined based on the exposure to interest rates at the end of the reporting period.

For floating rate liabilities, the analysis is prepared assuming the amount of the liability outstanding at the end of the reporting period was outstanding for the whole year. A 50 basis point increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

	Profit or loss		Equity, net of tax	
	50 bps increase	50 bps decrease	50 bps increase	50 bps decrease
For the year ended March 31, 2026	-	-	-	-
For the year ended March 31, 2025	-	-	-	-

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b. Currency risk

Currency risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company is exposed to the effects of fluctuation in the prevailing foreign currency exchange rates on its financial position and cash flows to the extent of earnings and expenses in foreign currencies. Exposure arises primarily due to exchange rate fluctuations between the

Exposure to foreign currency risk

As at March 31, 2026 and March 31, 2025, the Company had no outstanding forign currency exposure and, accordingly, there was no foreign exchange exposure requiring disclosure as at the respective reporting date.

28 Capital management

Objective

The Company's objective for capital management is to maximize shareholder value, safeguard business continuity, and support the growth of the Company. The Company determines the capital requirement based on annual operating plans, long-term and other strategic investment plans, and manages the capital structure to meet the requirements.

Defenation of Capital

For the purpose of the Company's capital management, capital includes issued equity share capital and all other equity reserves attributable to the equity holders of the Company.

Capital Management strategy

Management assesses the Company's capital requirements in order to maintain an efficient overall financing structure while avoiding excessive leverage. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Company may:

Return capital to shareholders through dividends or buybacks
Raise new debt financing
Issuee new equirt shares
Reduce or repay exiting date

Monitoring Metric

The Company monitors capital using the gearing ratio, which is calculated as net debt divided by total capital. Net debt is calculated as total borrowings (including lease liabilities) less cash and cash equivalents. Total capital is calculated as equity plus net debt.

	As at March 31, 2026	As at March 31, 2025
Debt including lease liability (a)	-	-
Less: Cash and cash equivalents (b)	8.08	57.43
Net debt c = (a-b)	**(8.08)**	**(57.43)**
Total Equity / Net Worth	**85.86**	**83.26**
Gearing ratio (Net Debt/Capital and Net Debt)	**NA**	**NA**

No change in Objective

No changes were made to the objectives, policies, or processes for managing capital during the year ended March 31, 2026 and March 31, 2025.

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29 Income taxes

A. Amounts recognised in the Statement of Profit and Loss

	For the year ended March 31, 2026	For the year ended March 31, 2025
Income tax expense		
Current tax	0.91	4.01
Income tax for earlier year		(1.03)
Deferred tax expense		
Change in recognised temporary differences	-	2.57
	0.91	**5.54**

B. Reconciliation of effective tax rate

	For the year ended March 31, 2026		For the year ended March 31, 2025	
	Rate	Amount	Rate	Amount
Profit before tax from continuing operations	25.17%	3.51	25.17%	20.45
Tax using the Company's domestic tax rate		0.88		5.15
Tax effect of:				
CSR Expenses		0.02		0.11
Other adjusment		-		0.29
		0.91		**5.54**

C. Movement in deferred tax balances

	As at March 31, 2025	Recognised in P&L	Recognised in OCI	As at March 31, 2026
Deferred tax assets/liabilities				
Property, plant & equipment	-	-	-	-
Intangible assets	-	-	-	-
Trade receivables	-	-	-	-
Deferred tax Assets/(Liabilities) (net)	-	-	-	-

	As at March 31, 2024	Recognised in P&L	Recognised in OCI	As at March 31, 2025
Deferred tax assets/liabilities				
Property, plant & equipment	-	-	-	-
Intangible assets	-	-	-	-
Trade receivables	2.57	(2.57)	-	-
Deferred tax Assets/(Liabilities) (net)	**2.57**	**(2.57)**	-	-

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30 Key Financial Ratios

Key financial ratios along with the details of significant changes (25% or more) in FY 2025-26 compared to FY 2024-25 is as follows:

(A).	Ratios	Formulae	For the year ended March 31, 2026	For the year ended March 31, 2025	% Change	Reason for change
a)	Current ratio (in times)	Current assets / Current liabilities	1.6	5.7	-72.45%	During the current year company transfer bank balnace to non financial assets fixed deposit
b)	Debt equity ratio (in times)	Debt / Shareholders' equity	-	-	0.00%	Variance is less than 25%
c)	Debt service coverage ratio (in times)	Earnings available for debt services / (Repayment of borrowings + Interest)	-	57.7	-100.00%	Company has no debt
d)	Return on Equity Ratio (%)	Profit/(loss) after taxes / Total equity	3.08%	19.66%	-84.35%	No revenue incurred in current year makes the ratio negative
e)	Return on Capital Employed Ratio (Pre tax) (%)	Earning before interest & tax / Capital employed	4.09%	24.87%	-83.56%	No revenue incurred in current year makes the ratio negative
f)	Return on Investments Ratio (Post tax) (%)	Profit after tax / Total assets	2.73%	15.78%	-82.71%	No revenue incurred in current year makes the ratio negative
g)	Net profit ratio (%)	Net profit / Revenue from operations	0.00%	84.99%	-100.00%	No revenue incurred in current year makes the ratio negative
h)	Inventory Turnover Ratio (in times)	Cost of Goods Sold / Average Inventory	NA	NA	0.00%	Not Applicable
i)	Trade Receivable Turnover Ratio (in times)	Credit sales / Average trade receivables	-	0.9	-100.00%	Decline in the revenue makes the ratio negative
j)	Trade payables turnover ratio (in times)	Credit purchases / Average trade payables	-	0.0	-100.00%	Not comparable since no cost of goods sold in current year
k)	Net capital Turnover Ratio (in times)	Revenue from operations / Average working capital	-	0.3	-100.00%	Decline in the revenue decreases the ratio significantly

(B). Explanation on items included in numerator and denominator for computation of above ratios:

(i). Total debt includes non-current borrowings and current borrowings.
(ii). Earnings available for debt services: Profit/(loss) after tax + Depreciation and amortisation expenses + Finance costs
(iii). Cost of goods sold: Cost of material consumed + Change in inventories
(iv). Repayment of borrowings includes interest paid during the year and current maturities of non-current borrowings.

Park Medicity (Haryana) Private Limited

Chartered Accountants FRN: New Delhi

31 The company has complied with the layers Prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction of number of layers) Rules, 2017

32 As per the requirements of rule 3(1) of the Companies (Accounts) Rules 2014 the Company uses only such accounting softwares for maintaining its books of account that have a feature of recording audit trail; except for some instances where either audit trail feature is not enabled or not operating throughout the year. However, the Company established and maintained an adequate internal control framework over its financial reporting and based on its assessment, has concluded that the internal controls for the period ended September 30, 2025 were operating effectively.

33 The Company does not have any transactions with companies struck-off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956, during the current year and in the previous year.

34 The Company does not have any Benami property under the Benami Transaction (Prohibition) Act, 1988 and the rules made thereunder, where any proceeding has been initiated or pending against the Company.

35 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

36 The Company have 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.

37 The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

38 The Company does not have any borrowings, therefore regsitration of charge or satisfaction of charges are not applicable.

39 The Company has not done 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).

40 The Company has not been declared a wilful defaulter by any bank or financial institutions or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

41 In this financial figures are shown as ₹ 0.00 represent amount less than ₹ 5,000/-

For **Mehrotra & Mehrotra**
Chartered Accountants
Firm Registration Number: 000226C

MEHROTRA & MEHROTRA FRN : 000226 C New Delhi Chartered Accountants

CA Sandeep Bhalotia
Partner
Membership No: 060480

Place: Gurugram
Date: May 09, 2026

For and on behalf of the Board of Directors of
Park Medicity (Haryana) Private Limited

Manju Sharma

Manju Sharma
Director
DIN: 10311342

Place: Gurugram
Date: May 09, 2026

Sanjay Sharma
Director
DIN: 07181328

Place: Gurugram
Date: May 09, 2026

Park Medicity (Haryana) Private Limited