Singhi & Co.
Chartered Accountants

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INDEPENDENT AUDITORS' REPORT

To the Members of Sastasundar Healthtech Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Sastasundar Healthtech Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss, (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the period 18th July, 2024 to 31st March, 2025, and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

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 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, its loss including other comprehensive income, its cash flows and the changes in equity for the period 18th July, 2024 to 31st March, 2025.

Basis for Opinion

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

Information other than the financial statements and Auditor's Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Annual 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 and 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 in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

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Responsibility of Management 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 and changes in equity of the Company in accordance with the accounting principles generally accepted in India including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with [the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the 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 these 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' 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.

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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 the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure- A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

   (i) 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;

   (ii) 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 except for the matters stated in the paragraph 2(ix)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014;

   (iii) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

   (iv) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time;

   (v) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

   (vi) the modification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Opinion paragraphs and paragraph 2(ii) above on reporting under Section 143(3)(b) and paragraph 2(ix)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules 2014;

   (vii) With respect to the adequacy of the internal financial controls with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report;

   (viii) The Company has not paid any managerial remuneration for the period 18th July, 2025 to 31st March, 2025 to its director;

   (ix) With respect to the other matters to be included in the Auditors' 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:

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i. The Company has disclosed the impact of pending litigations on its financial position in its Ind AS financial statements – Refer Note 22 to the financial statements;

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

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of its knowledge and belief, as disclosed in the notes 30(vii) 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, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, as disclosed in the notes 30(viii) to the financial statements, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come our notice that has caused us to believe that their presentations under sub-clause (a) and (b) contain any material mis-statement.

v. The Company has not declared or paid dividend during the period 18th July, 2025 to 31st March, 2025.

vi. Based on our examination, which included test checks, the company has used accounting software for maintaining its books of accounts which has a feature recording audit trail (edit log) facility and the same has operated throughout the period 18th July, 2024 to 31st March, 2025, for all relevant transactions recorded in the accounting software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with.

As the company was incorporated on 18th July, 2024, within the current reporting period henceforth, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail for record retention is not applicable for the period 18th July, 2024 to 31st March, 2025.

For Singhi & Co.
Chartered Accountants
Firm's Registration No. 302049E

SINGHI & CO. * Chartered Accountants *

M. L. Shukla
Partner
Membership No. 051505
UDIN: 25051505BMOVMV2832

Place: Kolkata
Date: 30th day of May, 2025

ANNEXURE A: TO THE INDEPENDENT AUDITORS' REPORT

The Annexure referred to in paragraph 1 with the heading "Report on other Legal and Regulatory requirement" of our Report of even date to the members of Sastasundar Healthtech Private Limited on the financial statements of the Company for the period 18th July, 2024 to 31st March, 2025.

(i) (a) (A) In our opinion and according to the information and explanations given to us, there are no Property, Plant and Equipment in the Company. Accordingly, the provisions of clause 3(i)(a)(A) of the Order is not applicable to the Company.

(B) The Company has maintained proper records showing full particulars of intangibles assets.

(b) According to the information and explanation given to us there are no Property, Plant and Equipment in the company. Accordingly, the provisions of clause 3(i)(b) of the Order is not applicable to the Company.

(c) According to the information and explanation given to us there are no Property, Plant and Equipment in the company. Accordingly, the provisions of clause 3(i)(c) of the Order is not applicable to the Company.

(d) The Company does not have Property, Plant and Equipment and has not revalued its intangible assets during the period under audit.

(e) As per the information and explanation given to us, there are no proceedings initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

(ii) (a) The Company does not have any inventories, therefore, the provisions of clause 3(ii)(a) of the Order is not applicable to the Company.

(b) The Company has not been sanctioned working capital limits in excess of Rupees five crores in aggregate from banks or financial institutions at any point of time during the period under audit on the basis of security of current assets of the Company.

(iii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not granted any loans, advances in the nature of loans, provided any guarantee or security to companies, firms, Limited Liability Partnerships or any other parties during the period. Accordingly, the requirement to report on clause 3(iii)(a), (c), (d), (e) and (f) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, during the period under audit the company has made investments in mutual funds only and the same are not prejudicial to the interest of the company.

(iv) In our opinion and according to the information and explanations given to us, the company has not granted any loans, made investments, provided any guarantees or security in respect of which provisions of sections 185 and 186 of the Companies Act, 2013 are applicable. Accordingly, the requirement to report on clause 3(iv) of the Order is not applicable to the Company.

(v) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

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(vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the services rendered by it. Accordingly, clause 3(vi) of the Order is not applicable.

(vii) (a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no disputed dues of Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax and other statutory dues which have not been deposited on account of any dispute.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(ix) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not taken loans or other borrowings. Accordingly, the requirement to report on clause 3(ix)(a) to (f) of the Order is not applicable to the Company.

(x) (a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

(b) The Company has not made any preferential allotment or private placement of shares/ fully or partially or optionally convertible debentures respectively during the year. Hence the requirement to report on clause 3(x)(b) of the order is not applicable to the Company.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit. Accordingly, the requirement to report on clause 3(xi)(a) is not applicable to the Company.

(b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT- 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government. Accordingly, the requirement to report on clause 3(xi)(b) is not applicable to the Company.

(c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year. Accordingly, the requirement to report on clause 3(xi)(c) is not applicable to the Company.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii)(a) to (c) of the Order is not applicable.

(xiii) According to the explanation and information given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 177 and 188 of the Companies Act 2013, where applicable and details of such transactions have been disclosed in the financial statements as required by applicable Standards. Accordingly, the requirement to report on clause 3(xiii) is not applicable to the Company.

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(xiv) According to the explanation and information given to us and based on our examination of the records of the Company, the Company is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv)(a) to (b) of the Order is not applicable to the Company.

(xv) According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with them as referred to in section 192 of Companies Act, 2013.

(xvi) (a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) & (b) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and based on our examination, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

(c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) According to the information and explanations given to us, the Group has one Core Investment Company as part of the Group.

(xvii) The Company has incurred cash losses of ₹55.80 Lakhs in the current reporting period 18th July, 2024 to 31st March, 2025. The company was incorporated on 18th July, 2024; the question of reporting previous year Cash Losses does not arise.

(xviii) There has been no resignation of the statutory auditors during the period under audit. Accordingly, requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is 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 of Section 135 to the Companies Act, 2013 in relation to Corporate Social Responsibility is not applicable to the Company. Accordingly, the requirement to report on clause 3(xx)(a) and (b) of the Order is not applicable to the Company.

SINGHI & CO. Chartered Accountants

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statement of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Singhi & Co.
Chartered Accountants
Firm's Registration No. 302049E

SINGHI & CO. * Chartered Accountants *

M. L. Shukla
Partner
Membership No. 051505
UDIN: 25051505BMOVMV2632

Place: Kolkata
Date: 30th day of May, 2025

ANNEXURE B: TO THE INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 2 (vii) under the heading "Report on Other Legal and Regulatory Requirements" section of our Report of even date in respect to the Internal Financial Control under clause (i) of Sub-section (3) of Section 143 of the Act of Sastasundar Healthtech Private Limited, we report that:

We have audited the internal financial controls with reference to financial statements of Sastasundar Healthtech Private Limited ("the Company") as of 31st March, 2025 in conjunction with our audit of the financial statements of the Company for the period 18th July, 2024 to 31st March, 2025.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). 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 Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to financial statements 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 with reference to financial statements 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to financial statements.

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Meaning of Internal Financial Controls with Reference to Financial Statements

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

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, 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 with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements 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 and 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 with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at 31st March, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Singhi & Co.
Chartered Accountants
Firm's Registration No. 302049E

SINGHI & CO. * Chartered Accountants *

M. L. Shukla
Partner
Membership No. 051505
UDIN: 25051505BMOVMV2632

Place: Kolkata
Date: 30th day of May, 2025

SASTASUNDAR HEALTHTECH PVT LTD
Corporate Identity No. (CIN) - U47912WB2024PTC272149
Innovation Tower, Premises No. 16-315, Plot No. DH 6/32
Action Area - 1D, New Town, Rajarhat, Kolkata - 700 156

Balance Sheet as at March 31, 2025

(Rs. In Lakhs)

Particulars	Note No.	As at March 31, 2025
ASSETS		
Non-current assets		
(a) Intangible Assets	3	4.23
(b) Other Non- Current Assets	4	0.43
		4.66
Current assets		
(a) Financial assets		
(i) Current Investments	5	25.12
(ii) Cash and cash equivalents	6	10.34
(iii) Other financial assets	7	13.65
(b) Other current assets	8	10.67
		59.78
TOTAL ASSETS		64.44
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	9	65.00
(b) Other equity	10	(67.18)
Total equity		(2.18)
LIABILITIES		
Non-current liabilities		
(a) Provisions	11	11.21
		11.21
Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
(a) Total outstanding dues of creditors to micro enterprises and small enterprises	12	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		41.03
(ii) Other financial liabilities	13	6.25
(b) Other current liabilities	14	8.08
(c) Provisions	11	0.05
		55.41
Total liabilities		66.62
TOTAL EQUITY AND LIABILITIES		64.44

Summary of material accounting policies 2.2

The accompanying notes are an integral part of the financial statements

In terms of our report attached of even date
For Singhi & Co.
Chartered Accountants
Firm Registration No: 302049E

M L Shukla
Partner
Membership No.: 051505

SINGHI & CO. Chartered Accountants

For and on behalf of the Board of Directors
Sastasundar Healthtech Pvt Ltd

Vinay Khaitan
Director
DIN : 00550880

Mahesh Singhi
Director
DIN : 06402741

SASTASUNDAR HEALTHTECH PRIVATE LIMITED Kolkata

Place : Kolkata
Date : May 30, 2025

SASTASUNDAR HEALTHTECH PVT LTD
Corporate Identity No. (CIN) - U47912WB2024PTC272149
Innovation Tower, Premises No. 16-315, Plot No. DH 6/32
Action Area - 1D, New Town, Rajarhat, Kolkata - 700 156

Statement of Profit and Loss for the period 18th July 2024 to 31st March 2025 (Rs. In Lakhs

	Particulars	Notes	18th July 2024 to 31st March, 2025
	Income		
I.	Revenue from operations	15	3.55
II.	Other income	16	0.13
III.	**Total Income (I+II)**		**3.68**
IV.	**Expense**		
	Employee benefits expense	17	12.20
	Depreciation and amortisation expenses	3	0.24
	Other expenses	18	49.09
V.	**Total Expense (IV)**		**61.53**
VI.	**Profit/(Loss) before tax for the year (III-IV)**		**(57.85**
	Tax expense :		
	(a) Current tax		-
	(b) Deferred tax		-
VII.	**Profit/(Loss) for the year (V-VI)**		**(57.85**
	Other Comprehensive Income/(Loss) for the year		
	Items that will not be subsequently reclassified to profit or loss		
	(a) Re-Measurement gains/(losses) on defined benefit obligations		(9.33
	(b) Income tax relating to items that will not be reclassified to Profit or Loss		-
	(c) (i) Items that will be reclassified to profit or loss		-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss		-
VIII.	**Other Comprehensive Income/(Loss) for the year**		**(9.33**
	Total Comprehensive Income/(Loss) for the year (VII+VIII)		**(67.18**
	Earnings per share - basic and diluted (Face value Rs 10 per share)	19	(28.33

Summary of material accounting policies 2.2

The accompanying notes are an integral part of the financial statements

In terms of our report attached of even date
For Singhi & Co.
Chartered Accountants
Firm Registration No: 302049E

M L Shukla
Partner
Membership No.: 051505

SINGHI & CO. Chartered Accountants

For and on behalf of the Board of Directors
Sastasundar Healthtech Pvt Ltd

Vinay Khaitan
Director
DIN : 00550880

Mahesh Singhi
Director
DIN : 06402741

SASTASUNDAR HEALTHTECH PRIVATE LIMITED Kolkata

Place : Kolkata
Date : May 30, 2025

SASTASUNDAR HEALTHTECH PVT LTD
Corporate Identity No. (CIN) - U47912WB2024PTC272149
Innovation Tower, Premises No. 16-315, Plot No. DH 6/32
Action Area - 1D, New Town, Rajarhat, Kolkata - 700 156

Cash Flow Statement for the period 18th July 2024 to 31st March 2025 **(Rs. In Lakhs)**

	Particulars	Note No.	For the period 18th July 2024 to 31st March 2025
A.	**Cash Flows from Operating Activities**		
	(Loss) before tax		(57.85)
	Adjustments for :		
	Depreciation and Amortization Expenses	3	0.24
	Profit on sale on current Investment	16	(0.01)
	Net (Gain) / Loss arising on financial assets measured at FVTPL	16	(0.12)
	Provision for Gratuity	17	1.93
	Operating cash flows before changes in Non-Current/Current Financial and Other Assets and Liabilities		**(55.81)**
	Adjustments for Non-Current/Current Financial and Other Assets and Liabilities:		
	Increase / (Decrease) in Trade Payables	12	41.03
	Increase / (Decrease) in Other Current Liabilities	14	8.08
	Increase / (Decrease) in Other Financial Liabilities	13	6.25
	Decrease / (Increase) in Other Financial Assets	7	(13.65)
	Decrease / (Increase) in Other Assets	4 & 8	(11.10)
	Cash (Used in) from Operations		**(25.20)**
	Cash generated from/ (used in) before Extra - Ordinary Items		**(25.20)**
	Net cash generated in/(used in) Operating Activities	*a*	**(25.20)**
B.	**Cash Flows from Investing Activities**		
	Purchase of Intangible Assets	3	(4.47)
	Purchase of Current Investments	5 & 16	(27.00)
	Proceeds from sale of Current Investments	5 & 16	2.01
	Net cash (used in)/ generated from Investing Activities	*b*	**(29.46)**
C.	**Cash flows from Financing Activities**		
	Proceed from Issue of Equity Shares	9	15.00
	Proceed from Issue of Right Shares	9	50.00
	Net cash Generated from Financing Activities	*c*	**65.00**
	Increase/(Decrease) in Cash and Cash Equivalents	*a+b+c*	10.34
	Cash and Cash Equivalents at the beginning of the year		-
	Cash and Cash Equivalents at the end of the year *(refer note no. 6)*		**10.34**

1. **Explanation:**
The above Cash Flow Statement has been prepared under the Indirect Method as set out in the Ind AS - 7 "Statement of Cash Flow".

2. Cash & Cash Equivalents are represented by:

	Note No.	Amount
On Current Accounts		10.15
Cash on Hand	6	0.19
Total		**10.34**

In terms of our report attached of even date
For Singhi & Co.
Chartered Accountants
Firm Registration No: 302049E

SINGHI & CO. * Chartered Accountants *

M L Shukla
Partner
Membership No.: 051505

For and on behalf of the Board of Directors
Sastasundar Healthtech Pvt Ltd

Vinay Khaitan
Director
DIN : 00550880

Mahesh Singhi
Director
DIN : 06402741

SASTASUNDAR HEALTHTECH PRIVATE LIMITED * Kolkata

Place : Kolkata
Date : May 30, 2025

SASTASUNDAR HEALTHTECH PVT LTD
Corporate Identity No. (CIN) - U47912WB2024PTC272149
Innovation Tower, Premises No. 16-315, Plot No. DH 6/32
Action Area - 1D, New Town, Rajarhat, Kolkata - 700 156

Statement of Changes in Equity as at and for the period 18th July 2024 to 31st March 2025

A) Equity Share Capital (Refer Note 9)

1) Current Reporting period from 18th July 2024 to 31st March 2025 **(Rs.in Lakhs**

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current period	Balance at the end of the current reporting period
15.00	-	15.00	50.00	65.00

B) Other Equity (Refer Note 10)

1) Current Reporting period from 18th July 2024 to 31st March 2025 **(Rs.in Lakhs)**

Particulars	Retained earnings (including other comprehensive income/(loss)	Total
Balance as at July 18, 2024	-	-
Profit/(Loss) for the period	(57.85)	**(57.85)**
Other comprehensive income/ (loss) for the period	(9.33)	**(9.33)**
Balance as at March 31, 2025	**(67.18)**	**(67.18)**

Definition of Other Equity Components:

Retained earnings: All the profit or losses made by the Company are transferred to retained earnings from Standalone Statement of Profit and Loss.

The accompanying notes are an integral part of the financial statements

In terms of our report attached of even date

For Singhi & Co.
Chartered Accountants
Firm Registration No: 302049E

M L Shukla
Partner
Membership No.: 051505

Place : Kolkata
Date : May 30, 2025

For and on behalf of Board of Directors
Sastasundar Healthtech Pvt Ltd

Vinay Khaitan
Director
DIN : 00550880

Mahesh Singhi
Director
DIN : 06402741

SINGHI & CO. Chartered Accountants

SASTASUNDAR HEALTHTECH PRIVATE LIMITED Kolkata

1. Corporate Information

SASTASUNDAR HEALTHTECH PRIVATE LIMITED (the "Company") is a private limited company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The registered office of the company is located at Innovation Tower, Premises No. 16-315, Plot No. DH 6/32, Action Area – 1D, New Town, Rajarhat, Kolkata.

The Company is engaged in the business of providing and operating an online marketplace platform namely www.sastasundar.com to facilitate sale of goods and services to end customer.

2. Statement of Compliance

The company has adhered to all accounting policies in the preparation of these financial statements, ensuring compliance with the Indian Accounting Standards (Ind AS) as prescribed by the Ministry of Corporate Affairs under section 133 of the Companies Act, 2013, in conjunction with the Companies (Indian Accounting Standards) Rules, as amended, and in accordance with Schedule III of the Companies Act, 2013, where applicable. The statement of cash flows which has been prepared and presented as per the requirements of Ind AS 7 "Statement of Cash Flows".

The Ministry of Corporate Affairs vide notification dated 9th September, 2024 and 28th September 2024 notified the Companies (Indian Accounting Standards) Second Amendment Rules, 2024 and Companies (Indian Accounting Standards) Third Amendment Rules, 2024, respectively, which amended/notified certain accounting standards (see below), and are effective for annual reporting periods beginning on or after 1st April, 2024:

A. Insurance contracts - Ind AS 117; and
B. Lease Liability in Sale and Leaseback - Amendments to Ind AS 116

These amendments did not have any impact on the amounts recognised in the current or prior period.

2.1 Basis of preparation

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other accounting principles generally accepted in India and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III).

The financial statements were authorised for issue by the Company's Board of Directors on 30th May 2025.

The financial statements have been prepared on a historical cost basis except certain financial assets and liabilities which are measured at Fair Value as required by the relevant Indian Accounting Standards

The financial statements are presented in INR and all values are rounded to the nearest lakhs (INR 00,000), except when otherwise indicated.

The Company has prepared the financial statements on the basis that it will continue to operate as a going concern.

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SASTASUNDAR HEALTHTECH PRIVATE LIMITED * Kolkata

2.2 Summary of material accounting policies

a. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

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

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities respectively.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

b. Fair value measurement

The Company measures financial instruments at fair value at each balance sheet 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 fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

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

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

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

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

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 re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

External valuers are involved for valuation of significant assets, such as Unquoted Preference Shares. Involvement of external valuers is decided upon annually by the Management. The Management decides, after discussions with the Company's external valuers, which valuation techniques and inputs to use for each case.

At each reporting date, the Management analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the Company's accounting policies. For this analysis, the Management verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

The Management also compares the change in the fair value of each asset and liability with relevant external sources to determine whether the change is reasonable.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

c. Revenue Recognition

At contract inception, Company assesses the goods or services promised in a contract with a customer and identify as a performance obligation each promise to transfer to the customer. Revenue is recognised upon transfer of control of promised products or services to customers in an amount of the transaction price that is allocated to that performance obligation and that reflects the consideration which the Company expects to receive in exchange for those products or services.

The Company considers the terms of the contract and its customary business practices to determine the transaction price. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer net of returns, excluding amounts collected on behalf of third parties (for example, taxes).

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Kolkata

With respect to sale of products revenue is recognised at a point in time when the performance obligation is satisfied and the customer obtains the control of goods or services. There is no significant financing components involved on contract with customers. Invoices are usually payable within the credit period as agreed with respective customers.

The Company recognises revenue only when it is probable that it will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer.

d. Taxes

Income tax comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to a business combination or to an item recognised directly in equity or in other comprehensive income.

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

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

Deferred tax is recognised on temporary differences between the tax bases and accounting bases of assets and liabilities at the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each Balance Sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed 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 offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on either the same taxable entity or different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

For items recognised in OCI or equity, deferred / current tax is also recognised in OCI or equity.

e. Intangible assets and amortisation

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

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An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised. The management has estimated the useful life of Trade Mark & Copyright is considered to be 5 Years.

f. Impairment of non-financial assets

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

In respect of other assets for which impairment loss has been recognised in prior periods, the Company reviews at each reporting date whether there is any indication that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. Such a reversal is made only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

g. Provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as a finance cost. Expected future operating losses are not provided for.

h. Employee benefits

Short term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid e.g., under short-term cash bonus, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the amount of obligation can be estimated reliably.

Post-retirement benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

The Company operates a defined benefit gratuity plan in India, which requires contributions to be made to a separately administered fund.

The calculation of defined benefit obligation is performed annually by a qualified actuary using the projected unit credit method.

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Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised in OCI. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in the statement of profit and loss.

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

The Company does not have any leave accumulating policy.

i. Financial instruments

Recognition and Initial measurement

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

Classification and Subsequent measurement

On initial recognition, a financial asset is classified as measured at amortised cost; Fair value through other comprehensive income (FVOCI) – equity investment; or FVTPL. Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

A financial asset is measured at the amortised cost if it meets both the conditions and is not designated as at FVTPL: i) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and ii) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

The subsequent measurement of gains and losses of various categories of financial instruments are as follows: (i) Financial assets at amortised cost: these assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.

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(ii) Equity investments at FVOCI: these assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to profit or loss.

(iii) Financial assets at FVTPL: these assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held- for- trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and Losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

Derecognition

Financial assets: The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred, or in which the Company neither transfers nor retains substantially all the risks and rewards of ownership and does not retain control of the financial asset. If the Company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities: The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire. The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in profit or loss.

Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

Impairment

The Company recognizes loss allowance using the expected credit losses (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised is recognized as an impairment gain or loss in profit or loss.

j. Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, that are readily convertible to a known amount of cash and subject to an insignificant risk of changes in value.

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SASTASUNDAR HEALTHTECH PRIVATE LIMITED Kolkata

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

k. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holders of the Company (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period.

Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

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

l. Contingent Liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

m. Segment Reporting

The Company operates in only one business segment i.e., of providing and operating an online marketplace platform and its operations are also confined to one geographic segment i.e., India. Accordingly, there are no separate reportable segments under Ind AS-108-Operating Segments.

n. Exceptional items

Exceptional items are those items that management considers, by virtue of their size or incidence, should be disclosed separately to ensure that the financial information allows an understanding of the underlying performance of the business in the year, so as to facilitate comparison with prior years (where required). Also, tax charges related to exceptional items and certain one-time tax effects are considered exceptional. Such items are material by nature or amount to the respective year's result and require separate disclosure in accordance with Ind AS.

o. Recognition of dividend income, interest income or expense

Dividend income is recognised in profit or loss on the date on which the Company's right to receive payment is established.

Interest income or expense is recognised on accrual basis.

p. Borrowing costs

Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur.

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SASTASUNDAR HEALTHTECH PRIVATE LIMITED Kolkata

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Notes to financial statements as at and for the period 18th July 2024 to 31st March 2025

3. Intangible Assets (Rs.in Lakhs)

Particulars	Trade Mark & Copyright	Total
GROSS BLOCK		
As at March 31, 2024	-	-
Additions	4.47	4.47
Withdrawals & Adjustments	-	-
As at March 31, 2025	4.47	4.47
ACCUMULATED DEPRECIATION		
As at March 31, 2024	-	-
Charge for the year	0.24	0.24
Withdrawals & Adjustments	-	-
As at March 31, 2025	0.24	0.24
NET BLOCK		
As at Mar 31, 2025	4.23	4.23

Note: The Company has not adopted the revaluation model for valuing Trade Marks & Copyright.

NOTE 4 : Other Non-Current Assets (Rs.in Lakhs)

Particulars	As at March 31, 2025
Prepaid expenses	0.43
Total	0.43

NOTE 5 : Current Investments (Rs.in Lakhs)

Particulars	As at March 31, 2025
Investments at fair value through profit & loss	
Quoted mutual funds:	
ICICI Prudential Liquid Fund-Direct Plan- Growth 6,544.684 Units at par value of Rs. 10 each	25.12
Total	25.12
Aggregate amount of quoted investment	25.12
Aggregate net asset value of quoted investment	25.12

NOTE 6 : Cash and Cash Equivalent (Rs.in Lakhs)

Particulars	As at March 31, 2025
Balances with banks :	
On current accounts	10.15
Cash on hand	0.19
Total	10.34

NOTE 7 : Other Financial Assets (Rs.in Lakhs)

Particulars	As at March 31, 2025
Security Deposit	0.01
Receivable from Payment Gateway- Razorpay	13.54
Total	13.55

NOTE 8: Other Assets (Rs.in Lakhs)

Particulars	As at March 31, 2025
Unsecured, considered good	
Advance to suppliers	5.21
Balance with government authorities	3.69
Prepaid expenses	1.77
Total	10.67

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Notes to financial statements as at and for the period 18th July 2024 to 31st March 2025

NOTE 9 : Share Capital (Rs.in Lakhs)

Particulars	As at March 31, 2025
Authorized share capital	
1,00,00,000 Equity Shares of Rs. 10/- each	1,000.00
	1,000.00
Issued, subscribed and paid-up share capital	
6,50,000 Equity Shares of Rs. 10/- each	65.00
	65.00

Terms / Rights attached to the equity shares

The Company has only one class of equity shares having par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

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

a) Issued Equity Share Capital

Particulars	As at March 31, 2025	
	No. of Shares	(Rs.in Lakhs)
At the beginning of the period	150,000	15.00
Issued during the period	500,000	50.00
Outstanding at the end of the period	650,000	65.00

b) Details of shares held by the Holding Company:

Particulars	As at March 31, 2025	
	No. of Shares	(Rs.in Lakhs)
Equity Shares of Rs. 10 each, fully paid up		
Sastasundar Healthbuddy Limited (including shares held by its nominees), holding company	650,000	65.00

c) The details of shareholders holding more than 5% equity shares is set below:

Particulars	As at March 31, 2025	
	No. of Shares	% Holding
Equity Shares of Rs. 10 each, fully paid up		
Sastasundar Healthbuddy Limited (including shares held by its nominees)	650,000	100%

d) Disclosures of shareholdings of promoter's:

Shares held by promoters during current reporting period	As at March 31, 2025		At the beginning of the period		% Change during the period
Promoter Name	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
Equity Shares (Equity shares of Rs. 10 each full paid up)					
Sastasundar Healthbuddy Limited (including shares held by its nominees)	650,000	100%	150,000	100%	NIL

e) During the period, the company has increased its Authorized Share Capital from ₹15 Lakhs divided into 1,50,000 Equity Shares of Face Value ₹10 Each to ₹1,000 Lakhs divided into 1,00,00,000 Equity Shares of Face Value of ₹10 Each, pursuant to the approval of Shareholders in the Extraordinary General Meeting (EGM) held on 12th February, 2025. The necessary amendments to the Memorandum of Association (MOA), and relevant filings have been made with the Registrar of Companies (ROC) in compliance with regulatory requirements.

f) During the period, the company has issued 5,00,000 Equity Shares of Face Value ₹10 Each to its holding company at par on right basis.

g) No ordinary shares have been reserved for issue under options & contracts/commitments for sale of shares/disinvestment as at the balance sheet date;

h) No shares have been allotted by way of bonus shares or pursuant to contracts without payment being received in cash/has been bought back by the company during the period preceding the date at which the balance sheet is prepared;

i) No securities convertible into equity/preference shares have been issued by the company during the period;

j) No calls are unpaid by any directors or officers of the company during the period.

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Innovation Tower, Premises No. 16-315, Plot No. DH 6/32
Action Area - 1D, New Town, Rajarhat, Kolkata - 700 156

Notes to financial statements as at and for the period 18th July 2024 to 31st March 2025

NOTE 10 : Other Equity (Rs.in Lakhs)

Particulars	As at March 31, 2025
A. Retained Earnings (movements given below)	(67.18)
Total	**(67.18)**

Movement in Retained Earnings (Rs.in Lakhs)

Particulars	As at March 31, 2025
Add: Profit / (Loss) for the period	(57.85)
Add: Re-Measurement gains on defined benefit plans	(9.33)
Closing Balance	**(67.18)**

Nature and Purpose of Other Equity

The retained earning represents the cumulative profits of the company and the effects of measurement of defined benefit obligations.

This retained earning can be utilised in accordance with the provisions of the Companies Act 2013.

NOTE 11 : Provisions (Rs.in Lakhs)

Particulars	Non-current	Current
	As at March 31, 2025	As at March 31, 2025
Provision for employee benefits		
Gratuity Expenses (Refer Note 21)	11.21	0.05
Total	**11.21**	**0.05**

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NOTE 12 : Trade Payables (Rs.in Lakhs)

Particulars	As at March 31, 2025
Trade payables	
To Micro enterprises & small enterprises (refer note 12.1)	-
To Other than micro enterprises & small enterprises	41.03
Total	**41.03**

Note 12.1:
Details of dues to micro and small enterprises as defined under the MSMED Act, 2006 (Rs.in Lakhs)

Particulars	As at March 31, 2025
i) The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year :	
- Principal amount due to micro and small enterprises	-
- Interest due on above	-
ii)The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-
iii) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding the interest specified under the MSMED Act 2006	-
iv) The amount of interest accrued and remaining unpaid at the end of each accounting year	-
v) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006	-

Trade Payable Ageing Schedule as on March 31, 2025 (Rs in Lakhs)

Particulars	Outstanding for following periods from due date of transaction				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
i) MSME	-	-	-	-	-
ii) Others	40.78	-	-	-	40.78
iii) Disputed dues-MSME	-	-	-	-	-
iv) Disputed dues-Others	0.25	-	-	-	0.25
Total	**41.03**	-	-	-	**41.03**

NOTE 13 : Other Financial Liabilities (Rs.in Lakhs)

Particulars	As at March 31, 2025
Payable to Employees	6.25
Total	**6.25**

NOTE 14 : Other Current Liabilities (Rs.in Lakhs)

Particulars	As at March 31, 2025
Statutory Liabilities	8.08
Total	**8.08**

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Notes 15: Revenue from Operations (Rs. In Lakhs)

Particulars	For the period 18th July 2024 to 31st March 2025
Convenience Fee	3.09
Short Order Fees	0.46
Total	**3.55**

Note 15.1 : Disaggregation of Revenue (Rs. In Lakhs)

Particulars	For the period 18th July 2024 to 31st March 2025
Geographical Region	
-India	3.55
-Overseas	-
Total	**3.55**
Revenue Based on Timing of Revenue Recognition	
-Services transferred at point in time	3.55
-Services transferred over time	-
Total	**3.55**

Notes 15.2 :Performance obligation
The performance obligation is satisfied upon delivery of the products.

Notes 15.3 : Contract Balances
There are no Contact Assets and Contract Liabilities as on 31st March, 2025.

Notes 16: Other Income (Rs. In Lakhs)

Particulars	For the period 18th July 2024 to 31st March 2025
Profit on Sale of Mutual Fund	0.01
Fair Value Gain on Mutual Fund (through FVTPL)	0.12
Total	0.13

Notes 17: Employee Benefits Expense (Rs. In Lakhs)

Particulars	For the period 18th July 2024 to 31st March 2025
Salaries	10.04
Contribution to Provident and other funds	0.23
Gratuity Expense [Refer Note 21]	1.93
Total	12.20

The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective. Based on a preliminary assessment, the entity believes the impact of the change will not be significant.

Notes 18: Other Expenses (Rs. In Lakhs)

Particulars	For the period 18th July 2024 to 31st March 2025
Advertisement and selling expenses	8.95
Repairs and maintenance-Other	4.62
General Expenses	1.11
Coupon Discount	17.90
Rates and taxes	9.01
Bank charges	3.50
Communication expenses	1.27
Legal and professional fees	1.28
Printing and stationery	0.09
Auditors' remuneration	
As Auditors	
Audit fees	0.50
Miscellaneous expenses	0.86
Total	**49.09**

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Notes to financial statements as at and for the period 18th July 2024 to 31st March 2025

19. Earning Per Share

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

Particulars	For the period ended 31 March, 2025
Profit attributable to equity holders of the company (Rs. In lakhs)	(57.80)
Weighted Average number of Equity shares (In lakhs)	2.04
Basic and Diluted Earnings Per Share	(28.33)

20. Significant accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements

In the process of applying the accounting policies, Management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the company. Such changes are reflected in the assumptions when they occur.

Defined benefit plans (gratuity benefits)

The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. The mortality rate is based on publicly available mortality tables for India. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates.

Further details about gratuity obligations are given in Note 21

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the Discounted Cash Flow (DCF) model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. See Note 26 and Note 27 for further disclosures.

21. Gratuity and other post-employment benefit plans

The Company has a defined employee benefit plan in the form of gratuity. Every employee, who has completed five years or more of services, is entitled to gratuity on terms not less favorable than the provisions of the payment of Gratuity Act, 1972. The Gratuity plan provides a lump sum payment to vested employees at retirement, disability or termination of employment being an amount based on the respective employee's last drawn salary and the number of years of employment with the Company. The scheme is unfunded.

The following tables summarise the components of net benefit expense recognised in the statement of profit or loss and the funded status and amounts recognised in the balance sheet for the respective plans:

Net employee benefits expense recognized in the employee cost.

(Rs. In Lakhs)

Particulars	March 31, 2025
Service Cost	1.93
Net interest cost/(income) on the net defined benefit liability/(asset)	-
Past Service Cost(Vested)	-
Defined Benefit Cost(Expense Recognized in Statement of Profit/loss)	1.93

Other total Comprehensive Income

(Rs. In Lakhs)

Particulars	March 31, 2025
-Changes in financial assumptions	-
-Others	9.33
Net (Income)/Expense recognised for the period in OCI	9.33

Balance Sheet

Defined Benefit asset / liability

(Rs. In Lakhs)

Particulars	March 31, 2025
Present value of defined benefit obligation	11.26
Fair value of plan assets	-
Net liability	11.26

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Changes in the present value of the defined benefit obligation are as follows

(Rs. In Lakhs)

Particulars	March 31, 2025
Opening defined benefit obligation	-
Current service cost	1.93
Interest cost	-
Plan Amendments: Vested Portion at the end of period	-
Re-measurement (or Actuarial) (gain) / loss arising from	
- Changes in demographic assumptions	-
- Changes in financial assumptions	-
- Experience variance (i.e. Actual experience vs assumptions)	9.33
Acquisition Adjustment	-
Defined Benefits paid	-
Closing defined benefit obligation	11.26

The Principal assumptions used in determining gratuity obligation for the company's plan are as follows

Particulars	March 31, 2025
Discount rate	6.99%
Future salary increases	10.00%
Mortality Rate	IIAM 2012-2015 Ultimate

Contribution to defined contribution plans recognized as expense are as under :

(Rs. In Lakhs)

Particulars	March 31, 2025
Contribution to Provident and other fund	0.23

Sensitivity analysis for significant assumptions is as below:

(Rs. In Lakhs)

Assumptions Sensitivity Level	March 31, 2025
Discount Rate	
Increase by 0.5%	10.47
Decrease 0.5%	12.12
Salary Growth	
Increase by 0.5%	12.09
Decrease 0.5%	10.49
Mortality Rate	
Increase by 0.5%	11.25
Decrease 0.5%	11.27
Attrition Rate	
Increase by 0.5%	11.25
Decrease 0.5%	11.27

Expected payment for future years

(Rs. In Lakhs)

Particulars	March 31, 2025
Within the next 12 months (next annual reporting period)	0.06
Between 2 and 5 years	0.28
Between 5 and 10 years	0.45
Beyond 10 years	33.17
Total expected payments	**33.96**

Discount rate: The discount rate is based on the government bond yields as at the balance sheet date for the estimated term of the obligations.

Salary escalation rate: The estimates of future salary increases considered taking into account the inflation, seniority, promotion and other relevant factors.

Description of risk exposure:

Valuations are performed on certain basic set of pre-determined assumptions and other regulatory frame work which may vary over time. Thus, the Company is exposed to various risks in providing the above gratuity benefit which are as follows:

Interest rate risk:

The plan exposes the company to the risk of fall in interest rates. A fall in interest rates will result in an increase in the ultimate cost of providing the above benefits and will thus result in an increase in the value of the liability (as shown in financial statements).

Liquidity risk:

This is the risk that the Company is not able to meet the short-term gratuity pay outs. This may arise due to non-availability of enough cash/cash equivalent to meet the liabilities or holding illiquid assets not being sold in time.

Salary escalation risk:

The present value of the defined benefit plan is calculated with the assumption of salary increase rate of plan participants in future. Deviation in the rate of increase of salary in future for plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan's liability.

22 Contigent Liabilities

In the ordinary course of business, the Company faces claims and assertions by various parties. The Company assesses such claims and assertions and monitors the legal environment on an on-going basis with the assistance of external legal counsel, wherever necessary. The Company records a liability for any claims where a potential loss is probable and capable of being estimated and discloses such matters in its financial statements, if material. For potential losses that are considered possible, but not probable, the Company provides disclosure in the financial statements but does not record a liability.

The Company does not have any contingent liabilities which are required to be disclosed in the financial statements as on March 31, 2025.

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Notes to financial statements as at and for the period 18th July 2024 to 31st March 2025

23 **Name of related parties and description of relationship**

i) **Related parties where control exists**

a) Ultimate Holding Company
Sastasundar Ventures Limited (ultimate holding Company)

b) Holding Company
Sastasundar Healthbuddy Limited

c) Fellow Subsidiary
Happymate Foods Limited
Genu Path Labs Limited

ii) **Name of other related parties with whom transactions have taken place during the year**

a) Key Management Personnel
Mr. Vinay Khaitan (Director w.e.f. 18-07-2024)
Mr. Mahesh Singhi (Director w.e.f. 18-07-2024)

Related party transactions during the year: **(Rs. In Lakhs)**

Sl.No	Related Parties	Nature of Transactions	Transactions during the year ended 31 March, 2025	(Payable)/Receivable March 31, 2025
1	Sastasundar Healthbuddy Limited	Proceeds from Issuance of Share Capital	10.00	-
		Proceeds from Issuance of Right Share	50.00	-
		Purchase of Trade Mark	0.12	-
		Reimbursement of Expenses	0.36	-

Terms and conditions of transactions with related parties

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables except as disclosed above.

24. Disclosures of Ratios as per Schedule III

Sr No.	Ratios	Numerator	Denominator	Current period
1	Current Ratio (in times)	Current assets	Current liabilities	1.06
2	Debt-Equity Ratio (in times)	Total Debt = Borrowing + Lease Liabilities	Total Equity	N.A.
3	Debt Service Coverage Ratio (in times)	Earnings for Debt Service (Profit for the period/year + Finance cost + Depreciation+ Loss on sale of fixed assets	Debt Service = Interest & Lease Payments + Principal Repayments	N.A.
4	Return on Equity ratio (%)	Profit for the period after Tax	Average Shareholder's Equity	(2656.11)%
5	Inventory Turnover Ratio (in times)	Revenue from Operations	Average Inventory	N.A.
6	Trade Receivables Turnover Ratio (in times)	Revenue from Operations	Average Trade Receivables	N.A.
7	Trade Payables Turnover Ratio (in times)	Net Credit Purchases	Average Trade Payables	0.89
8	Net Capital Turnover Ratio (in times)	Revenue from Operations	Working Capital *	0.81
9	Net Profit Ratio (%)	Profit for the period after Tax	Revenue from Operations	(1626.36)%
10	Return on Capital Employed (%)	Earnings Before Interest and Tax	Capital Employed [Tangible Net Worth + Total Debt (Borrowing + Lease liabilities) + Deferred Tax Liability]	(902.30)%
11	Return on Investment (%)	Profit on sale of investments + Profit on fair valuation of investments carried at FVTPL	Weighted Average of investments held	0.54%

* Working capital has been calculated as current assets minus current liabilities.

** The company was incorporated on 18th July, 2024, within the current reporting period. Consequently, all averages denotes value of current reporting period. Subsequently, there is no need for calculation of variances with previous period. Hence, no reasoning has been provided.

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Notes to financial statements as at and for the period 16th July 2024 to 31st March 2025

25. Segment reporting

The Company operates in only one business segment i.e., of providing and operating an online marketplace platform and its operations are also confined to one geographic segment i.e., India. Accordingly, there are no separate reportable segments under Ind AS-108-Operating Segments.

26. Fair values

Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments :

(Rs. In Lakhs)

Particulars	Carrying Value	Fair Value as at
	March 31, 2025	March 31, 2025
(i) Financial Assets		
a) Measured at FVTPL		
Investment in Liquid Fund	25.12	25.12
b) Measured at Amortized Cost		
-Cash and cash equivalents	10.34	10.34
- Other financial assets	13.65	13.65
Total Financial assets	**49.12**	**49.12**
(ii) Financial Liabilities		
a) Measured at Amortized Cost		
-Trade payables	41.03	41.03
-Other financial liabilities	6.25	6.25
Total Financial liabilities	**47.28**	**47.28**

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

26.1. Valuation principles

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique.

26.2. Fair Value Hierarchy of assets and liabilities

I. The carrying amount and fair value measurement hierarchy for assets and liabilities as at March 31, 2025 is as follows

Particulars	Fair Value through Profit & Loss Accounts					
	Carrying Value	Fair Value	Level - 1	Level - 2	Level - 3	Total
Assets						
Investment in Liquid Fund	25.12	25.12	-	25.12	-	25.12
Total	**25.12**	**25.12**	**-**	**25.12**	**-**	**25.12**

26.3. Valuation technique used

Level 1 : Includes financial instrument measured using quoted prices (unadjusted) in active markets for identical assets and liabilities that the entity can access at the measurement date.

Level 2 : Includes financial instruments which are not traded in the active market but for which all significant inputs required to fair value the instrument are observable. The fair value is calculated using the valuation technique which maximises the use of observable market data such as Units held in funds which are measured based on their published net asset value (NAV), taking into account redemption and/or other restrictions.

Level 3: Includes those instruments for which input are not based on observable market data.

27. Risk Management and financial objectives:

The Company's financial liabilities comprises trade payables and other payables. The main purpose of these financial liabilities is to finance the Company's operation. The Company's financial assets includes cash & cash equivalents and other financial assets. The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management has the overall responsibility for establishing and governing the Company's financial risk management framework and developing and monitoring the Company's financial risk management policies. The Company's financial risk management policies are established to identify and analyze the risks faced by the Company, to set and monitor appropriate controls.

27.1. Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three type of risk i.e. currency risk, interest rate risk and other price risk such as commodity price risk and equity price risk. Financial instruments affected by market risk include borrowings etc.

27.2. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company currently is not directly exposed to the risk of changes in market interest rates as the Company does not have any sort of borrowings i.e., Long term or short term.

27.3. Credit Risk

Credit risk is the risk that counterparty will not meet its obligations resulting in financial loss to the Company. Credit risk arises primarily from financial assets such as bank balances, investments and other financial assets. At each reporting date, the Company measures loss allowance for certain class of financial assets based on historical trend, industry practices and the business environment in which the Company operates.

Customer credit risk is managed by the Company's established policy, procedures and control relating to customer credit risk management. Outstanding customer receivables are regularly monitored and credit quality of a customer is assessed and individual credit limits are defined in accordance with this assessment. Credit risk arising from investments, financial instruments and balances with banks is limited because the counterparties are banks and recognised financial institutions with high credit worthiness.

27.4. 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 due. Management monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the entity operates.

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Notes to financial statements as at and for the period 18th July 2024 to 31st March 2025

Maturities of Financial Liabilities :

The table below analyzes the Company's Financial Liabilities into relevant maturity groupings based on their contractual maturities

As at March 31, 2025 (Rs in Lakhs)

Particulars	Within 12 months	After 12 months	Total
Financial Liabilities			
Trade Payables	41.03	-	41.03
Other Financial Liabilities	6.25	-	6.25

28. Capital management

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

The Company's objectives when managing capital is to safeguard continuity, maintain a strong credit rating and healthy capital ratios in order to support its business and provide adequate return to shareholders through continuing growth and maximise the shareholders value. The Company sets the amount of capital required on the basis of annual business and long-term operating plans which include capital and other strategic investments. The funding requirements are met through a mixture of equity, internal fund generation and borrowed funds. The Company's policy is to use short term and long term borrowings to meet anticipated funding requirements. The Company monitors capital on the basis of the net debt to equity ratio. Net debts are long term and short term debts as reduced by cash and cash equivalents (including restricted cash and cash equivalents). Equity comprises share capital and free reserves (total reserves excluding OCI).

The following table summarizes the capital of the Company:

(Rs. In Lakhs)

Particulars	March 31, 2025
Borrowings includes Accrued Interest	-
Less, Cash & cash equivalents	10.34
Net debt	-
Equity	7.15
Equity and Net debts	7.15
Gearing ratio	0.00%

29. Deferred Tax Assets (Net) (Rs. In Lakhs)

Particulars	March 31, 2025
Deferred Tax Liabilities:	
Tax impact arising on temporary differences in depreciable assets	(0.06)
Tax impact arising on gain on fair value of Mutual Funds	(0.05)
Deferred Tax Assets:	
Tax impact on Expense Allowable in Future Years	2.87
Tax impact on current year loss	14.00
Net Deferred Tax Assets	16.75

Deferred Tax Assets are recognised only to the extent it is probable that taxable profits will be available against which the losses can be utilised. In the absence of reasonable certainty supported by convincing evidence regarding the availability of future taxable profits, the net deferred tax assets amounting to Rs. 16.75 lakhs as on March 31, 2025 have not been recognised in the financial statements.

30. Additional regulatory informations

i. During the period 18th July 2024 to 31st March 2025, the company has not made any Loans or Advances in the nature of Loans (repayable on demand or without specifying any terms or period of repayment) to directors, Promoters, KMPs, or related parties either severally or jointly with other person (as defined under Companies Act, 2013).

ii. The Company does not have any Benami property. No proceedings has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder during the period 18th July 2024 to 31st March 2025.

iii. The Company has not been declared as a wilful defaulter by any bank or financial institution or government or any government authority or other lender during the period 18th July, 2024 to 31st March, 2025.

iv. The Company does not have transactions with any struck off companies during the period 18th July, 2024 to 31st March, 2025.

v. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

vi. The company has not filed any Scheme of Arrangements in terms of sections 230 to 237 of the Companies Act, 2013 with any Competent Authority.

vii. 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 any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly, lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

viii. 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, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

ix. The Company has not traded or invested in Cryptocurrency or virtual currency during the period 18th July, 2024 to 31st March, 2025. Besides, the company has not accepted any deposits or advances from any person for the purpose of trading or investing in crypto currency or virtual currency.

x. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the period 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).

xi. Corporate Social Responsibility is not applicable to the company as the company has incurred losses during the period 18th July, 2024 to 31st March, 2025.

SINGHI & CO. * Chartered Accountants *

SASTASUNDAR HEALTHTECH PRIVATE LIMITED Kolkata

SASTASUNDAR HEALTHTECH PVT LTD
Corporate Identity No. (CIN) - U47912WB2024PTC272149
Innovation Tower, Premises No. 16-315, Plot No. DH 6/32
Action Area - 1D, New Town, Rajarhat, Kolkata - 700 156

Notes to financial statements as at and for the period 18th July 2024 to 31st March 2025

31. Compliance with audit trail for accounting software

The company has used accounting software for maintaining its books of accounts which has a feature recording audit trail (edit log) facility and the same has operated throughout the period 18th July, 2024 to 31st March, 2025, for all relevant transactions recorded in the accounting software.

As the company was incorporated on 18th July, 2024, within the current reporting period henceforth, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail for record retention is not applicable for the period 18th July, 2024 to 31st March, 2025.

32. The company was incorporated on 18th July, 2024, within the current reporting period. Consequently, figures and disclosures related to Previous Year cannot be provided.

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

In terms of our report attached of even date
For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E

M L Shukla
Partner
Membership No.: 051505

SINGHI & CO. ★ Chartered Accountants ★

Place : Kolkata
Date : May 30, 2025

For and on behalf of the Board of Directors
Sastasundar Healthtech Pvt Ltd

Vinay Khaitan
Director
DIN : 00550880

[illegible] Kumar Singhi
Director
DIN : 06402741

SASTASUNDAR HEALTHTECH PRIVATE LIMITED ★ Kolkata