Deccan Healthcare Limited

care and concern

StayWoW

For Every Chapter of Health.

Annual Report **2025–26**


15
15

CHAIRMAN'S MESSAGE

Dear Shareholders,

The past year has been one of disciplined progress for Deccan Healthcare Limited.

Our belief has remained consistent: the future of healthcare lies not only in treating illness, but increasingly in preventing it. As populations age and lifestyle-related disorders continue to rise, preventive nutrition is becoming an essential pillar of modern healthcare.

At Deccan Healthcare, our purpose is to develop science-based, clinically effective nutraceutical solutions that empower healthier living across every stage of life.

This report shares how we are strengthening our capabilities, expanding our reach and investing in the future to create long-term value for all our stakeholders.

> We are building a future where science, innovation and nutrition come together to improve lives and create enduring value.

Dr Minto P Gupta
Chairman, Managing Director

Prevention at the Core

The future of healthcare lies not only in treating illness, but increasingly in preventing it. As populations age and lifestyle-related disorders continue to rise, preventive nutrition is becoming an essential pillar of modern healthcare.

It is estimated that nearly 75% of adults live with at least one health condition requiring sustained nutritional or lifestyle support. This represents one of the defining healthcare opportunities of our time.

At Deccan Healthcare, we are committed to building a healthier tomorrow through science-based, clinically effective nutraceutical solutions.

Building the Next Generation of Science-Based Wellness

Innovation remains the cornerstone of our long-term strategy. We continue to expand our portfolio across healthy ageing, metabolic health, immunity and lifestyle nutrition — areas of growing global relevance.

With the GLP-1 revolution reshaping weight management, we have initiated the development of our Weight Wellness Lifestyle Kit — a comprehensive solution to support long-term, sustainable wellness.

Our focus is on developing products that are backed by science, validated by clinical evidence and designed for real-life health needs.

> *Better health tomorrow begins with better choices today.*

Manufacturing Excellence for Sustainable Growth

A strong innovation pipeline must be supported by world-class manufacturing. During the year, we continued to improve capacity utilisation across our facilities, enhancing operational efficiencies while maintaining the highest standards of quality and regulatory compliance.

These investments strengthen our ability to scale efficiently and meet the growing demand for high-quality nutraceuticals in India and global markets.

Expanding Our Digital Consumer Ecosystem

Our owned digital platforms — BeYoung Store and OTC First — are strengthening our direct engagement with consumers, expanding access to our portfolio and providing valuable insights to drive faster innovation and market development.

Growing Our Global Footprint

We have successfully concluded a private label agreement with a UAE-based partner and are progressing product registrations across African markets, laying the foundation for broader international participation in the years ahead.

Investing in People and Capability

We have launched an expanded recruitment drive and strengthened ties with leading colleges through campus recruitment and sponsorship initiatives. These efforts are building a future-ready talent pipeline to support our next decade of growth.

FINANCIAL PERFORMANCE OVERVIEW

A year of strategic execution,
operational excellence and innovation-led growth.

STANDALONE RESULTS (Year Ended 31 March)	FY 2024–25 (₹ Lakhs)	FY 2025–26 (₹ Lakhs)	Change (%)
REVENUE FROM OPERATIONS	7,513.76	8,917.97	↑ 18.7%
NET PROFIT (PAT)	119.79	229.04	↑ 91.2%
EARNINGS PER SHARE (EPS) (₹)	0.56	0.93	↑ 66.1%

CONSOLIDATED RESULTS (Year Ended 31 March)	FY 2024–25 (₹ Lakhs)	FY 2025–26 (₹ Lakhs)	Change (%)
REVENUE FROM OPERATIONS	7,506.36	8,191.35	↑ 9.1%
NET PROFIT (PAT)	115.87	248.76	↑ 114.7%

PERFORMANCE HIGHLIGHTS

REVENUE GROWTH	EBITDA GROWTH	PAT GROWTH	EPS GROWTH
↑ 18.7%	↑ 46.7%	↑ 91.2%	↑ 66.1%

PROFITABILITY STRENGTHENS

Improving margins, operational efficiencies and strong cost discipline continue to drive sustainable profit growth.

NET PROFIT MARGIN (%)

FY 2024–25		FY 2025–26
1.59%	↑	2.57%

Positioned for the Next Chapter of Growth

We are building a future-ready organization with a clear strategy and strong execution across six key pillars that will drive sustainable growth and long-term value creation.

01

Science-Based Innovation

Developing clinically effective, evidence-led nutraceutical solutions for healthy ageing, metabolic health, immunity and lifestyle wellness.

02

Digital Commerce

Strengthening our consumer connect through BeYoung Store and OTC First, expanding access and unlocking insights to drive engagement and innovation.

03

Manufacturing Scale

Driving capacity utilisation, operational excellence and world-class quality to meet growing demand across domestic and global markets.

04

Global Expansion

Expanding our global footprint with new partnerships, product registrations and market entries across the Middle East, Africa and other key geographies.

05

People & Talent

Investing in our people through recruitment, collaborations with leading colleges and sponsorship initiatives to build a future-ready talent pipeline.

06

Preventive Healthcare

Addressing the rising burden of lifestyle disorders with science-based nutrition that empowers healthier lives and supports wellness at every stage.

> "Our strategy is built on science, driven by innovation and executed with excellence — to create enduring value for all our stakeholders."

With strong fundamentals and a clear direction, Deccan Healthcare is well positioned to capture the opportunities of a rapidly evolving healthcare landscape.

Highly Capable and Experienced Leadership Going Forward.

Our four focus areas are further strengthening the execution of our integrated growth strategy.

Organization: Agile, Empowered and Accountable

We continue to focus ourselves and our work through our agile, empowered and accountable organization on the business outcomes that deliver the greatest value creation potential.

Our sector business units manage our product categories and business channels, with full end-to-end decision rights and responsibility for our Focus markets — our largest and most profitable markets.

Each channel — B2C (Customer), B2E (Export), B2B and others — operates as a separate business unit with the freedom to quickly react to the fast-changing dynamics of these markets.

OUR FOUR FOCUS AREAS

Customer Centricity

Deepening customer insights to deliver meaningful solutions.

Operational Excellence

Driving efficiency, quality and scalability across the value chain.

Innovation Led Growth

Investing in science and innovation to build future-ready products.

Sustainable Value Creation

Creating long-term value for stakeholders through responsible growth.

From Science to Scale

Our integrated approach transforms science into meaningful solutions that improve lives. Every stage of our value chain is designed to ensure quality, efficacy and trust.

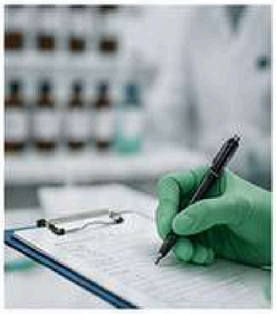
01 Nature

We start with the finest natural ingredients, carefully selected for their purity, potency and efficacy.

02 Research

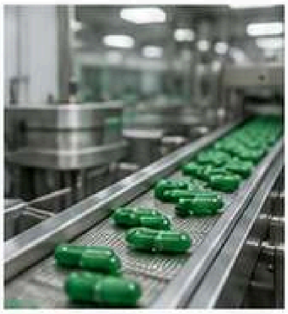
Our scientists discover, formulate and develop with precision, combining innovation with rigorous science.

03 Clinical Validation



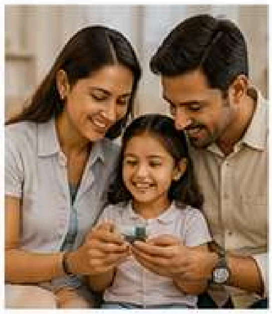
Every product is tested for safety and efficacy through robust clinical studies and scientific validation.

04 Manufacturing



World-class manufacturing with advanced technology, GMP compliance and stringent quality controls.

05 Consumer



Delivering trusted solutions that support healthier, happier lives every day.

> "Science is our foundation. Quality is our promise. Healthier lives are our purpose."

From nature to consumer, every step reflects our commitment to excellence, sustainability and creating long-term value for all our stakeholders.

Nourishing India. Expanding Wellness.

In FY 2025–26, Deccan Healthcare Limited launched a range of affordable, science-backed nutraceuticals tailored for **Tier 2, Tier 3 and rural India.** These products address everyday wellness needs with quality, affordability and trust — helping us reach deeper and wider.

OUR APPROACH

- Science-backed formulations for everyday wellness
- Affordable products to improve access in underserved markets
- High-quality ingredients with safety assurance
- Empowering healthier lives across communities

PRODUCTS LAUNCHED IN 2025-26

Cardtidecc™	ENERGYDECC™	Neurovit MC Total Advance™	OLALAAA Gold™	Orthomega Advance™	Ostohealth Advance™	Reactive Go Advance™	REFRESHDECC™
Supports natural collagen and cartilage health	Delivers fresh energy and reduces fatigue	Nourishes nerves and supports nerve health	Helps promote stamina, power and strength	Supports bone strength, mobility and protection	Promotes joint comfort and mobility	Complete daily nutrition for active living	Instant energy, focus and stamina

WHY TIER 2, TIER 3 & RURAL INDIA?

- Over 70% of India's population lives in these regions
- Rising awareness about health and wellness
- Increasing disposable income and aspiration
- Limited access to quality health supplements
- Strong trust in known Indian brands

EXPANDING OUR REACH

- Strengthening distribution through rural pharmacies, medical stores and local retailers
- Affordable pricing to ensure wider accessibility
- Localized communication in regional languages
- Building awareness through health camps, sampling and community connect
- Empowering local partners and entrepreneurs

INCREASING PENETRATION. DRIVING IMPACT.

- Deeper reach into underserved communities
- Repeat usage driven by trust, quality and visible benefits
- Supporting preventive healthcare and long-term wellness
- Creating a sustainable and scalable distribution model

Our commitment is to bring quality wellness within everyone's reach

BECAUSE HEALTHIER INDIA BUILDS A STRONGER INDIA.

Nurturing Knowledge. Building Legacy.

Empowering the Next Generation of Healthcare Professionals

At Deccan Health Care Limited, we believe that investing in young minds is investing in the future of healthcare. Through meaningful industry engagements, we create real-world learning opportunities that inspire, inform and prepare the next generation of pharmacists and healthcare leaders.

Devsthali Vidyapeeth College of Pharmacy
undertook an industrial visit to Deccan Health Care Limited, Rudrapur.

Industry. Up Close.

The visit provided students with first-hand insights into pharmaceutical manufacturing, quality control, packaging and regulatory practices in a real-world environment.

Knowledge in Action.

Students gained practical exposure to industry operations and understood how theoretical knowledge is applied in real-world pharmaceutical production.

Future Ready.

These experiences bridge the gap between academics and industry, building confidence, sharpening skills and preparing our future pharmacists for the challenges ahead.

"At Deccan, we believe that today's learners are tomorrow's innovators and leaders. By sharing our expertise and opening our doors to young talent, we are nurturing capability, encouraging curiosity and building a legacy of excellence. Together, we are shaping the future of healthcare."

Creating Value for All Stakeholders

Our success is built on the trust of the people and communities we serve. We remain committed to creating long-term value by delivering quality products, fostering meaningful partnerships and operating responsibly.

KEY STAKEHOLDERS

CONSUMERS
Delivering safe, effective and innovative nutraceutical solutions that improve health and well-being.

EMPLOYEES
Building a culture of purpose, growth and inclusion where every individual can thrive and make a difference.

PARTNERS & CUSTOMERS
Strengthening partnerships through reliability, transparency and a shared commitment to excellence.

COMMUNITIES
Contributing to healthier communities through responsible practices and social impact initiatives.

SHAREHOLDERS
Driving sustainable growth and consistent value creation through disciplined execution.

OUR COMMITMENT

- Uphold the highest standards of quality, safety and ethics.
- Drive innovation that addresses evolving health needs.
- Invest in people, technology and capabilities for the future.
- Operate responsibly and contribute to a healthier, more sustainable world.

> "Our stakeholders are at the heart of everything we do. Together, we are building a healthier tomorrow and a stronger future."

Better Health.
Stronger Communities.
Sustainable Future.

Giving Back to Community.

We are committed to initiatives that improve nutrition, promote health and support inclusive development across communities.

1 Iron-Rich Nutrition for Adolescent Girls

Iron-rich fruit bars were distributed during the Ganit Jyoti Shivir (Mathematics Enlightenment Camp) in Kaimur, Bihar, organised by the Women and Child Development Corporation in collaboration with the Education Department and Hamari Laado. The initiative supported adolescent girls through improved nutrition while encouraging educational participation and overall wellbeing.

2 Supporting Children with Special Needs

In collaboration with Sh. N.S. Mittal Welfare Trust, Inner Wheel Club Mid-Town and Udyati Kalyan Samiti, nutritional support was provided to students at Ornea Kids School. The initiative reflects a shared commitment to improving nutrition and promoting inclusive development for children with special needs.

3 Supporting Early Intervention and Child Mobility

Deccan Healthcare supported CURE India's Clubfoot Clinic at Safdarjung Hospital, New Delhi, where children receive early diagnosis and non-surgical treatment using the internationally recognised Ponseti method. The initiative contributes to improving mobility outcomes and expanding access to specialised paediatric care.

4 Improving Access to Daily Nutrition

Iron-rich fruit bars were distributed to students at MCD Primary School, Jonapur, New Delhi, as part of Deccan Healthcare's continuing focus on child nutrition. The programme supports efforts to improve nutritional awareness and encourage healthier development during the early school years.

5 Community-Based Nutrition Outreach

Nutritional products were distributed through the Women Tarang Centre, Vaish Welfare Trust, under an Inner Wheel community initiative. The programme focused on improving access to nutrition among women and families through collaborative community engagement.

Building Healthier Communities

We believe long-term value is created not only through the products we develop, but also through the communities we serve. By working alongside public institutions, healthcare professionals and social organisations, Deccan Healthcare continues to support initiatives that advance nutrition, preventive healthcare and inclusive wellbeing.

In the News / Media

Recognised by leading media platforms for our performance, progress and purpose.

01 Deccan Health Care Limited reports strong growth in wellness segment and announces expansion into hydration and sports nutrition

- **dailyhunt** — http://m.dailyhunt.in/news/india/english/r+news+india-epaper-dhfacc36dfce9c4bb68db0e89d033c921b/deccan+health+care+limited+reports+strong+growth+in+wellness+segment+and+announces+expansion+into+hydration+and+sports+nutrition-newsid-dhfacc36dfce9c4bb68db0e89d033c921b_ffc9ca1043a71lf1873b8ec433ef419e?sm=Y
- **REPUBLIC. NEWS INDIA** — https://republicnewsindia.com/deccan-health-care-limited-reports-strong-growth-in-wellness-segment-and-announces-expansion-into-sports-nutrition/
- **FLIPBOARD** — https://flipboard.com/@republicnewsind/-deccan-health-care-limited-reports-stro/a-ssKyCiPhRgK_wXaQSnUTd4%3Aa%3A3544623556-52826c4e35%2Frepublicnewsindia.com
- **THE INDIAN BULLETIN** — https://theindianbulletin.com/deccan-health-care-limited-reports-strong-growth-in-wellness-segment-and-announces-expansion-into-hydration-and-sports-nutrition/
- **RDTIMES** — https://rdtimes.in/deccan-health-care-limited-reports-strong-growth-in-wellness-segment-and-announces-expansion-into-hydration-and-sports-nutrition/
- **Indian Sentinel** (Nation First, Always) — https://indiansentinel.in/deccan-health-care-limited-reports-strong-growth-in-wellness-segment-and-announces-expansion-into-hydration-and-sports-nutrition/
- **ABHYUDAY TIMES** — https://abhyudaytimes.com/deccan-health-care-limited-reports-strong-growth-in-wellness-segment-and-announces-expansion-into-hydration-and-sports-nutrition/

02 Deccan Health Care Limited announces strong financial performance for Q2 and H1 FY 2025-26

- http://m.dailyhunt.in/news/india/english/r+news+india-epaper-dhfacc36dfce9c4bb68db0e89d033c921b/deccan+health+care+limited+announces+strong+financial+performance+for+q2+and+h1+fy+202526-newsid-dhfacc36dfce9c4bb68db0e89d033c921b_80ab67c0c38c11ff0b7a74be21aa0899e?sm=Y
- https://republicnewsindia.com/deccan-health-care-limited-announces-strong-financial-performance-for-q2-and-h1-fy-2025-26/
- https://flipboard.com/@republicnewsind/-deccan-health-care-limited-announces-st/a-ci9CA04QQt2GgzX1PP9bEQ%3Aa%3A3544623556-84f6772e3f%2Frepublicnewsindia.com
- https://abhyudaytimes.com/deccan-health-care-limited-announces-strong-financial-performance-for-q2-and-h1-fy-2025-26/
- https://theindianbulletin.com/deccan-health-care-limited-announces-strong-financial-performance-for-q2-and-h1-fy-2025-26/
- https://rdtimes.in/deccan-health-care-limited-announces-strong-financial-performance-for-q2-and-h1-fy-2025-26/
- https://indiansentinel.in/deccan-health-care-limited-announces-strong-financial-performance-for-q2-and-h1-fy-2025-26/

The Indian Bulletin

Deccan Health Care Limited Reports Strong Growth in Wellness Segment and Announces Expansion into Hydration and Sports Nutrition

SEARCH ON GOOGLE

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FLIPBOARD

Deccan Health Care Limited Reports Strong Growth in Wellness Segment and Announces Expansion into Hydration and Sports Nutrition

RTIMES

Deccan Health Care Limited Reports Strong Growth in Wellness Segment and Announces Expansion into Hydration and Sports Nutrition

dailyhunt

News | Video | Viral

R News India · 2 months ago

Deccan Health Care Limited continues to witness strong momentum in its Weight Wellness and Lifestyle product portfolio, launched in December 2025. The category has delivered a positive performance and is contributing significantly to overall sales growth. Building on this success, the Company is focused on consolidating its presence in existing markets while expanding into adjacent and underserved geographies during the current financial year.

As part of its strategic retail initiative, the Company has launched its exclusive Wellness Marts (WM) to strengthen consumer engagement and enhance brand visibility.

Republic NewsIndia

Home · India · World · Business · Education · Sports · Lifestyle · Tech · Entertainment

Lifestyle · Health & Fitness

Deccan Health Care Limited Reports Strong Growth in Wellness Segment and Announces Expansion into Hydration and Sports Nutrition

By RNI News Desk · April 25, 2026

dailyhunt

Deccan Health Care Limited Announces Strong Financial Performance For Q2 and H1 FY 2025-26

Deccan Healthcare Limited · care and concern · Stay WoW

R News India · 8 months ago

Sustained Growth Momentum with Expanding Market Reach and Strengthened Profitability

India, November 17, 2025: Deccan Health Care Limited (DHCL) has reported a significant operational and financial performance for the quarter and half-year ended 30 September 2025, demonstrating the company's robust revenue growth trajectory, healthy profitability and strategic focus on innovation-led, preventive healthcare solutions.

Republic NewsIndia

Deccan Health Care Limited Announces Strong Financial Performance For Q2 and H1 FY 2025-26

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CALENDAR

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Indian Sentinel

Deccan Health Care Limited Reports Strong Growth in Wellness Segment and Announces Expansion into Hydration and Sports Nutrition

FLIPBOARD

https://republicnewsindia.com/deccan-health-care-limited-announces-strong-financial-performance-for-q2-and-h1-fy-2025-26/

SEARCH ON GOOGLE

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Deccan Health Care Limited Announces Strong Financial Performance For Q2 and H1 FY 2025-26

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Deccan Health Care Limited Announces Strong Financial Performance For Q2 and H1 FY 2025-26

Sustained Growth Momentum with Expanding Market Reach and Strengthened Profitability

TIMES

Performance For Q2 and H1 FY 2025-26

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Corporate and Shareholder Information

Board of Directors

Dr Minto Purshotam Gupta
(*Chairman & Managing Director)*

Meenakshi Gupta
(*Non-Executive Director)*

Mohak Gupta
(*Executive Director)*

Ravi Ramprasad
(Non-Executive Director)

Umanja Venkata Satya Siva Sriharikolla
(Non-Executive Director)

Ruchi Khattar
(Independent Director)

Bhupender Singh Kataria
(Independent Director)

Pratiksha Bisht
(Independent Director)

Manju Singh
(Independent Director)

Viraj Shaileshkumar Shah
(Independent Director)

Listed On Stock Exchange

Bombay Stock Exchange Limited (BSE)

Key Managerial Personnel

Tushar Mandal, Chief Financial Officer
Shikha Das, Company Secretary and Compliance Officer

Core Team

Mohita Gupta, Chief Business Officer
Dr Siddharth Pandey, Chief of Production
Ojassvi Verma, Promoter D2C Sales
Rajeev Anand, Promoter D2C Sales

Statutory Auditor

M/S Keyur Shah & Associates,
Chartered Accountants

Secretarial Auditor

M/S M R Bhatia & Co.
Company Secretaries

Registrar and Share Transfer Agents

Bigshare Services Pvt. Ltd
306, Right Wing, 3rd Floor, Amrutha Ville,
Opp. Yashoda Hospital, Somajiguda,
Rajbhavan Road, Hyderabad - 500082, Telangana

Registered Office

6-3-347/17/5/A/Back Position, Dwarakapuri Colony, Hyderabad - 500082, Telangana

Additional Information:

You can access financial and other information about Deccan Health Care Limited at www.deccanhealthcare.co.in;
CIN: L72200TG1996PLC024351

Annual Report FY 2025-26

DECCAN HEALTH CARE LIMITED
CIN:- L72200TG1996PLC024351
Registered Office: - 6-3-347/17/5/A/BP, Dwarakapuri Colony, Somajiguda,
Hyderabad, Nampally, Telangana, India-500082
E-mail:- info@deccanhealthcare.co.in
Website:- www.deccanhealthcare.co.in

NOTICE

Notice is hereby given that the 30th Annual General Meeting of the Members of Deccan Health Care Limited (hereinafter to be referred as "Company") will be held on **30th September 2026, Wednesday at 12:00 P.M. (IST) through Video Conferencing** ("**VC**") / Other Audio Visual Means ("**OAVM**"), at the Corporate Office of the Company situated at 6-3-347/17/5/A/BP, Dwarakapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India-500082, to transact the following businesses:

ORDINARY BUSINESS:

1. To receive, consider and adopt:
   a. the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon; and,

   b. the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026, together with the Report of the Auditors thereon.

2. To appoint a director in place of **Mr. Umanja Venkata Satya Siva Srihari Kolla (DIN: 01638116)**, who retires by rotation and being eligible, offers himself for re-appointment.

By Order of the Board of Directors

Shikha Das
Company Secretary & Compliance Officer

Date: 05.09.2026
Place: Hyderabad

Registered Office:
6-3-347/17/5/A/Back Position,
Dwarakapuri Colony, Somajiguda
Nampally, Hyderabad-500082, India
CIN: L72200TG1996PLC024351

NOTE(S):

1. In accordance with the MCA Circulars and applicable provisions of the Companies Act, 2013 **("Act")** read with Rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("Listing Regulations")**, the 30th Annual General Meeting **("AGM")** of the Company is being held through VC / OAVM. The deemed venue for the 30th AGM shall be the Registered office of the Company.

2. Since this AGM is being held through VC pursuant to the MCA Circulars, the requirement of physical attendance of Members has been dispensed with. Accordingly, attendance slips, and the route map of the venue of AGM are not annexed to this Notice. Further, the facility for appointment of proxies by the Members will not be available for this AGM and hence the proxy form is not annexed to this Notice.

3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

5. In compliance with the aforesaid MCA Circulars and SEBI Circulars, owing to the difficulties, Notice of the AGM along with the Explanatory Statement is being sent only through electronic mode to those shareholders whose email addresses are registered with the Company/ Depositories/ Registrar and Share Transfer Agent of the Company. Shareholders may note that this Notice will also be available on the website of the Company at https://deccanhealthcare.co.in/, website of the Stock Exchange i.e. BSE Limited at www.bseindia.com and on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

6. Pursuant to Section 113 of the Act, Corporate Shareholders are required to send the scanned copy (in PDF or JPG format) of the certified Board Resolution/Authority Letter from its governing body, as the case may be, authorizing their representative(s) to attend this AGM through VC/ OAVM and vote on their behalf through remote e – voting or at the AGM, by email from their registered email addresses to the Scrutinizer by e-mail to mrbhatiacs@gmail.com with a copy marked to evoting@nsdl.com, and cs@deccanhealthcare.co.in

7. The Register of Members and Share Transfer Books of the Company will remain closed from **24 September 2026 to 30 September 2026 (both days inclusive).**

8. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in the securities market. Members holding securities in the electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to info@deccanhealthcare.co.in.

9. Relevant documents referred to in the accompanying Notice and explanatory statement shall be available for inspection by the Members on the website of the Company, www.deccanhealthcare.co.in up to the date of AGM.

10. Member may also note that the Notice of the AGM will be available on the Company's website https://deccanhealthcare.co.in/

11. The Register of Director, Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013 will be made available electronically for inspection by members of the Company.

12. The Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Companies Act, 2013 will be available electronically for inspection by the members at the AGM.

13. As required by Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, a brief profile of the Director retiring by rotation is forming part of the notice.

Voting through electronic means:

14. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote E-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

15. Those Members, who will be present in the AGM through VC/ OAVM facility and have not cast their vote on the Resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system during the AGM.

16. **Ms. Monika Bhatia, Practicing Company Secretary** (Membership No. 10397) of M/s M. R. Bhatia & Co., Practicing Company Secretaries, has been appointed as the Scrutinizer to scrutinize the voting and remote e- voting process in a fair and transparent manner.

17. The voting rights of Members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date.

18. Any person, who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date, may obtain the login ID and password by sending a request at evoting@nsdl.co.in. However, if he/she is already registered with NSDL for remote e-voting then he/she can use his/her existing User ID and password for casting the vote.

19. The Scrutinizer shall, immediately after the votes cast during the AGM, unblock the votes cast through remote e-voting and make, not later than 48 hours of conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorised by him in writing, who shall countersign the same.

20. The result declared along with the Scrutinizer's Report shall be placed on the Company's website https://deccanhealthcare.co.in/ and on the website of NSDL https://www.evoting.nsdl.com. The Company shall simultaneously forward the results to BSE Limited at www.bseindia.com, where the shares of the Company are listed.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting facility will commence from 09:00 A.M. (IST) on Sunday, 27th Day of September 2026 and end at 05:00 P.M. (IST) on Tuesday, 29th Day of September 2026. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 25th September 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 25th September 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

	2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option,

	the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.

2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to mrbhatiacs@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Swapneel Puppala at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to cs@deccanhealthcare.co.in.

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to cs@deccanhealthcare.co.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020, on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE ANNUAL GENERAL MEETING ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@deccanhealthcare.co.in. The same will be replied by the company suitably.

6. Members who would like to express their views/ask questions as a speaker at the Meeting may pre-register themselves by sending a request from their registered e-mail address mentioning their names, DP ID and Client ID/folio number, PAN and mobile number at cs@deccanhealthcare.co.in between 25 September 2026 (9.00 a.m. IST) and 28 September 2026 (5.00 p.m. IST). Only those Members who have pre-registered themselves as a speaker will be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

INFORMATION OF DIRECTOR SEEKING RE-APPOINTMENT AT THE 30TH ANNUAL GENERAL MEETING

[Pursuant to Secretarial Standards and Regulation 36(3) of SEBI (LODR), 2015]

1.	Name	**Umanja Venkata Satya Siva Srihari Kolla**
2.	DIN	01638116
3.	Date of Birth	15-07-1974 (52 years)
4.	Date of appointment	06-02-2024
5.	Expertise	Umanja Venkata Satya Siva Srihari is an entrepreneur and business leader with experience across real estate, infrastructure, hospitality, automobiles, power and mining. He has been associated with Sreenidhi Group, which has interests in infrastructure, real estate and hospitality, and has been involved in the development of residential, commercial and plotted projects. He previously served as a Director of Phoenix Group, providing strategic leadership across various projects.
6.	Membership/chairmanship of committees	NIL
7.	Relationship with other Directors / Key Managerial Personnel	NIL
8.	No. of shares held in the Company either by self or on a beneficial basis for any other person	15,58,238 Equity Shares

By Order of the Board of Directors

Shikha Das
Company Secretary & Compliance Officer

Date: 05.09.2026
Place: Hyderabad

Registered Office:
6-3-347/17/5/A/Back Position,
Dwarakapuri Colony, Somajiguda
Nampally, Hyderabad-500082, India
CIN: L72200TG1996PLC024351

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DIRECTORS' REPORT

Dear Shareholders,

On behalf of the Board of Directors, it is my privilege to present the 30th Annual Report of the Deccan Health Care Limited, along with the Audited Financial Statement (Standalone & Consolidated) for the Financial Year ended on 31 March 2026.

THREE DECADES OF BUILDING A HEALTHIER FUTURE

The presentation of this 30th Annual Report marks an important milestone in the Company's journey of three decades. Since its incorporation in 1996, Deccan Health Care Limited has evolved into a leading nutraceutical and preventive healthcare company, committed to developing innovative, science-based nutritional, wellness, personal care and healthcare solutions. Guided by its vision of promoting preventive healthcare and improving the quality of life, the Company has consistently focused on innovation, quality, regulatory compliance and customer-centric growth while strengthening its presence in domestic and international markets.

I. COMPANY BACKGROUND:

Deccan Health Care Limited (L72200TG1996PLC024351) was originally incorporated as "Deccan Health Care Limited" at Hyderabad, Andhra Pradesh as a Public Limited Company under the provisions of Companies Act, 1956 vide Certificate of Incorporation dated 14 June 1996 bearing Registration Number 01-24351 issued by the Registrar of Companies, Andhra Pradesh, Hyderabad. Subsequently, our Company was converted into a private limited company, and the name of our Company was changed to "Deccan Health Care Private Limited" vide a Fresh Certificate of Incorporation dated 12 June 2009, issued by the Assistant Registrar of Companies, Andhra Pradesh. Further, our Company was converted into a public limited company pursuant to special resolution passed by the members in Extraordinary General Meeting held on 12 August 2017 and the name of our Company was changed to "Deccan Health Care Limited" vide a Fresh Certificate of Incorporation dated 31 August 2017, issued by the Registrar of Companies, Hyderabad. The equity shares of the Company were listed on BSE SME Platform since 31 December 2018. The company had migrated from SME Platform of BSE Limited to the BSE Main Board dated 18 May 2023.

II. FINANCIAL HIGHLIGHTS:

The summarized financial highlights of the Company for the year ended 31 March 2026 vis-a-vis the previous year are as follows:

(Rs. in Lakhs except EPS)

Particulars	Standalone		Consolidated	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Revenue from Operations	8917.10	7513.19	8190.48	7505.79
Other Income	0.87	0.57	0.87	0.57
Total Revenue	**8917.97**	**7513.76**	**8191.35**	**7506.36**
Cost of Material Consumed	6292.45	4096.37	5265.76	4088.97

Changes in Inventories of Finished Goods and Work-in-Progress	(227.54)	660.78	(227.54)	660.78
Employee Benefit Expenses	524.53	434.82	533.77	444.21
Other Expenses	1839.98	2002.22	2109.80	1996.70
Finance Cost	36.61	7.39	36.63	7.42
Depreciation and Amortization Expenses	146.36	145.26	146.36	145.26
Total Expenses	**8612.39**	**7346.84**	**7864.78**	**7343.34**
Profit / (Loss) Before Tax	**305.58**	**166.92**	**326.57**	**163.02**
Tax Expenses:				
Provision for Income Tax	88.54	57.01	89.81	57.01
Less: MAT Credit Entitlement	-	-	-	-
Deferred Tax	(12.00)	(9.88)	(12.00)	(9.86)
Profit / (Loss) after Tax	**229.04**	**119.79**	**248.76**	**115.87**
Earnings Per Share:				
Basic	0.93	0.56	1.01	0.54
Diluted	0.93	0.47	1.01	0.45

III. STATE OF THE COMPANY'S AFFAIRS

The Company is operating into a single segment of manufacturing of nutraceutical products. During the period under review, there is no change in the nature of business of the Company.

Standalone Operational Performance:

On a Standalone basis, Revenue has grown by approximately 18.69% for the year ended 31st March 2026, standing at ₹ 8,917.10 Lakhs compared to ₹ 7,513.19 Lakhs in the corresponding period last year

The Company delivered a strong improvement in profitability during the period, with Profit After Tax (PAT) increasing by 91.21% to ₹229.05 Lakhs, compared to ₹119.79 Lakhs in the corresponding period of the previous year. Basic Earnings Per Share (EPS) also increased by 66.01%, from ₹0.56 to ₹0.93, reflecting improved earnings performance.

Consolidated Operational Performance:

Revenue from Operations has grown by approximately 9.12% for the year ended 31st March 2026, standing at ₹ 8,190.48 Lakhs compared to ₹ 7,505.79 Lakhs in the corresponding period last year.

Profit After Tax reflects a growth of approximately 114.69%, increasing to ₹248.76 Lakhs from ₹115.87 Lakhs in the corresponding period last year.

IV. RESERVES & DIVIDEND

During the year, the Reserve & Surplus of the company stands at 8483.79 lakhs. Company has not apportioned any amount to other reserves. The profit earned during the year has been carried to the balance sheet of the Company.

In view of the future expansion plans, Board of Directors have not recommended any divided for the financial year ending 31 March 2026.

V. SHARE CAPITAL:

During the years, the following changes have taken place in the authorized and paid-up share capital of the Company:

- **Authorized Capital:**

During the year under review, the Authorized Share Capital of the Company remained unchanged at Rs. 26,00,00,000/- (Rupees Twenty-Six Crore only) divided into 2,60,00,000 (Two Crore Sixty Lakh only) Equity Shares of Re. 10/- (Rupees Ten each).

Further, there has been no change in the Authorized Share Capital of the Company from the end of the Financial Year up to the date of this report.

- **Issued, Subscribed, Paid-Up Capital & Allotments**

As on 31 March 2026, the Issued Capital of the company is Rs. 24,74,91,800 and the listed capital of the Company is Rs. 23,42,55,130/- (Rupees Twenty-Three Crore Forty-Two Lakh Fifty-Five Thousand One Hundred Thirty Only) divided into 2,34,25,513 (Two Crore Thirty-Four Lakh Twenty-Five Thousand Five Hundred Thirteen) Equity Shares of Rs. 10/- each.

During the year ended on 31st March 2026 Company has issued 7,15,000 Equity shares on 1st April 2025 pursuant to the conversion of convertible warrants at an Issue price of Rs. 30.00 per Warrant (including face value of Rs. 10.00 per Equity share and Security Premium of Rs. 20.00 per equity share), aggregating to Rs.214.50/- Lakhs from which 25% amount received on Issue of Warrants and the funds has been utilised as per object.

Further, during the year ended 31st March 2026, the Company allotted 6,08,667 Equity Shares on 11th April 2025, pursuant to the conversion of convertible warrants, at an issue price of Rs. 30.00 per warrant, comprising Rs. 10.00 towards the face value of each Equity Share and Rs. 20.00 towards Securities Premium. The total consideration amounted to Rs. 182.60 lakhs.

Since trading approval for 13,23,667 equity shares is in approval process on BSE Limited, these shares, although forming part of the Issued and Paid-up Capital, have not been admitted to trading. This has resulted in a difference between the Issued Capital and Listed Capital of the Company to the extent of 13,23,667 equity shares

There was no reduction of share capital or buy back of shares or changes in capital transaction resulting from restructuring. Also, the Company has not issued equity shares with differential rights as to dividend, voting or otherwise or sweat equity shares to its directors or employees. The Company does not have any Employees Stock Option Scheme for its Employees/Directors.

VI. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Act, the Board of Directors, to the best of its knowledge and ability, confirm that:

a) in the preparation of the Annual Accounts, the applicable Accounting Standards have been followed and that no material departures have been made from the same;

b) the Directors have selected such accounting policies as mentioned in Notes to the Financial Statements have been selected and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as of March 31, 2026, and of the profit of the Company for the year ended on that date;

c) the Directors have taken proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) the Directors have prepared the Annual Accounts on a going concern basis;
e) the Directors have laid down Internal Financial Controls to be followed by the Company and that such Internal Financial Controls are adequate and were operating effectively; and
f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable Laws and that such systems were adequate and operating effectively.

VII. AUDITORS AND AUDIT REPORT

- **STATUTORY AUDITORS**

The Statutory Audit of the Company for the financial year 2025-26 will continue to be carried out by **M/s. Keyur Shah & Associates, Chartered Accountants** (Firm Registration No. 333288W). Their appointment, approved by the members at the 27th Annual General Meeting, is valid until the conclusion of the 32nd Annual General Meeting. The Auditors have furnished a confirmation of their eligibility in terms of Section 141 of the Companies Act, 2013 and the rules made thereunder.

Further, the report of the Statutory Auditors along with notes is enclosed to this report. The statutory auditor's report does not contain any qualifications, reservations, or adverse remarks or disclaimer. Therefore, no explanations or comments by the Board is required.

No fraud has been reported by the Statutory Auditors under Section 143(12) of the Companies Act, 2013 and the rules made thereunder.

- **SECRETARIAL AUDITORS**

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company had appointed **M/s. M. R. Bhatia & Co., Company Secretaries,** to undertake the Secretarial Audit of the Company for the Financial Year 2025-26. The Secretarial Audit Report (Form MR-3) is annexed herewith as **Annexure-A.**

The Secretarial Audit Report does not contain any qualification, reservation or adverse remark. Therefore, no explanations or comments by the Board is required.

No fraud has been reported by the Secretarial Auditors under Section 143 (12) of the Companies Act, 2013 and the rules made thereunder.

VIII. POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

The Board has, on the recommendation of the Nomination & Remuneration Committee, formulated a policy on appointment and remuneration of Directors, Key Managerial personnel and Senior Management personnel, including the criteria for determining qualifications, positive attributes, independence of a director and other matters, as required under sub-section (3) of Section 178 of the Companies Act, 2013.

The policy on remuneration and other matters provided in Section 178(3) of the Act has been disclosed in the Corporate Governance Report, which is a part of this report and is also available on the Company's website at www.deccanhealthcare.co.in

IX. PARTICULARS OF EMPLOYEES:

The information required under Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 forms an integral part of this Report is attached as **Annexure B and B(i).**

The statement containing particulars of employees as required under section 197 of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, will be provided upon request. In terms of Section 136 of the Companies Act, 2013, the Report and accounts are being sent to the members and others entitled thereto.

X. RISK MANAGEMENT

A well-defined risk management mechanism covering the risk mapping and trend analysis risk exposure potential impact and risk mitigation process is in place. The objective of the mechanism is to minimize the impact of risks identified and taking advance actions to mitigate it. The mechanism works on the principles of probability of occurrence and impact if triggered. A detailed exercise is being carried out to identify evaluate monitor and manage both business and non-business risks. During the year under review, the Management reviewed the risk management and minimization procedure adopted by the Company covering the business operations of the Company.

XI. SUBSIDIARY COMPANIES:

The details of subsidiaries of the Company are given below:

Sr. No.	Name of the Subsidiaries and Address of Registered Office	Place of incorporation	Nature of Business	Date of Incorporation	Statutory Auditor
1.	**Beyoungstore Private Limited (Wholly Owned Subsidiary)** 6-3-347/17/5/ A, Dwarakapuri Colony Punjagutta, Hyderabad TG 500082 India	India	E- Commerce Store for dealing in Healthcare and Nutraceutical Products etc.	12 May 2020	Keyur Shah & Co
2.	**Deccan Better Living INC*** 896 S State ST Unit 1155 Dover, DE 19901, Kent USA	USA	Retailing of Nutraceutical Pills / Tablets / Powders / Items (Hardgel as well as Softgel)	02 February 2024	NA

During the year, the Board of Directors reviewed the affairs of the subsidiaries. There has been no material change in the nature of the business of the subsidiaries.

Further, a statement containing the salient features of the financial statements of its respective subsidiaries of the Company in the prescribed format i.e. **Form AOC-1 is annexed to this Report as Annexure C**.

Further, pursuant to the provisions of Section 136 of the Act, the financial statements of the Company, consolidated
Financial Statements along with relevant documents and separate audited financial statements in respect of subsidiaries, are available on the Company's website at https://deccanhealthcare.co.in/corporate-information/Disclosures-under-Regulation.aspx

Except above, the Company does not have any Subsidiary Companies and Joint Venture or Associate Companies, during the year under review.

XII. INTERNAL FINANCIAL CONTROL SYSTEMS AND ADEQUACY THEREOF

The Company's Board of Directors 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 respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

XIII. CORPORATE GOVERNANCE

A separate report on Corporate Governance and Certificate from the Practicing Company Secretary regarding compliance of condition of corporate governance, as stipulated under SEBI (LODR) Regulations, 2015 is forming a part of this Annual Report. A Certificate of CFO of the Company in terms of the SEBI (LODR) Regulations, 2015, inter-alia, confirming the correctness of the financial statements and cash flow statements, adequacy of the internal control measures and reporting of matters to the Audit Committee, is also annexed to report on Corporate Governance.

XIV. TRANSACTION WITH RELATED PARTIES:

All the Related Party Transactions entered during the financial year were on an Arm's Length basis and in the Ordinary Course of Business. There are no material significant Related Party Transactions with Promoters, Directors, Key Managerial Personnel (KMP) which may have a potential conflict with the interest of the Company at large, were entered during the year by your Company. The disclosure of Related Party Transactions as required under Section 134(3)(h) of the Companies Act, 2013 in **Form AOC-2** as annexed in **Annexure D**. Further, prior approval of the Audit Committee is obtained for the transactions.

The details of the related party transactions for the financial year 2025-26 is given in notes of the financial statements which is part of Annual Report.

XV. HUMAN RESOURCES:

The Company believes that quality of its employees is the key to success in long run. The Company continues to have cordial relations with its employees.

XVI. WEBSITE:

As per Regulation 46 of SEBI (LODR) Regulations, 2015, the Company has maintained a functional website namely www.deccanhealthcare.co.in containing basic information about the Company.

XVII. NON-EXECUTIVE DIRECTORS' COMPENSATION AND DISCLOSURES

Non-Executive Directors, including Independent Directors are paid sitting fees in accordance with the applicable Laws. During the financial year 2025-26, the Company has paid sitting fees of Rs. 2,50,000/- to Independent Directors for attending Board Meetings

XVIII. COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively. During the year under review, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India, New Delhi.

XIX. PROHIBITION OF INSIDER TRADING

The Company has devised a Code of Conduct of Insider Trading Regulations which is applicable to all the Designated Persons of the Company who are expected to have access to the unpublished Price Sensitive information relating to the Company and is available on the website of the Company at www.deccanhealthcare.co.in.

The said Code lays down guidelines which advise them on procedures to be followed and disclosures to be made while dealing with the Shares of the Company.

XX. DISCLOSURE OF ACCOUNTING TREATMENT

In the preparation of the financial statements, the Company has followed the Accounting Standards issued by Institute of Chartered Accountants of India. The significant accounting policies, which are consistently applied, have been set out in the Notes to the Accounts. Business risk evaluation and management is an ongoing process within the organization. The Company has adequate systems of internal control to ensure reliability of financial and operational information and compliance with all statutory /regulatory compliances.

XXI. VIGIL MECHANISM:

The Company has adopted a Whistle Blower Policy establishing vigil mechanism, to provide a formal mechanism to the Directors and Employees to report their concerns about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct or ethics policy. The Policy provides for adequate safeguards against victimization of employees who avail of the mechanism. This Policy is available on the Company's website at www.deccanhealthcare.co.in.

XXII. STATUTORY DISCLOSURES

i) **Annual Return-** Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Annual Return as on March 31, 2026, is available on the Company's website at https://deccanhealthcare.co.in/corporate-information/compliances-documents.aspx.

ii) **Insurance -** The Company is in process of identifying a suitable insurance policy.

iii) **Cost records -**The maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is not required by the Company and accordingly such accounts and records are not required to be made and maintained.

iv) **Material Changes & Commitments -** No other material changes and commitments affecting the financial position of the Company have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

v) **Management Discussion and Analysis-** Management Discussion and Analysis Report as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part of this Annual Report.

vi) **Loans, Guarantees and Investments -** The particulars of loans, guarantees and investments as per Section 186 of the Act by the Company, have been disclosed in the financial statements.

vii) **Credit Rating -** During the Financial Year, there was no credit rating being obtained by the Company.

viii) **Deposits From Public -** The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

ix) **Proceedings initiated/pending against your company under the Insolvency and Bankruptcy Code, 2016 -** There are no proceedings initiated/pending against your Company under the Insolvency and Bankruptcy Code, 2016 which materially impact the Business of the Company.

x) **Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status of the company's operation -** There has been no significant and material Order passed by the Regulators or Courts or Tribunals in the FY 2024-25, impacting the going concern status of the Company's operations.

xi) **One time settlement and valuation -** The details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof was not applicable to the company during the Financial Year.

ACKNOWLEDGEMENTS:

Your directors wish to place on record their appreciation of the contribution made by the employees at all levels, towards the continued growth and prosperity of your company. Your directors also wish to place on record their sincere thanks to the Banks and various Government Authorities for the support and co-operation extended to the Company. Your directors are especially grateful to the shareholders for reposing their trust and confidence in the Company.

For & on behalf of Board of Directors

Dr. Minto Purshotam Gupta
Chairman and Managing Director
DIN: 00843784

Date: 5 September 2026
Place: Hyderabad

Annexure A

SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026
(Form MR-3)

[PURSUANT TO SECTION 204(1) OF THE COMPANIES ACT, 2013 AND RULE 9 OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014]

To,
The Members,
Deccan Health Care Limited, Hyderabad
(L72200TG1996PLC024351)

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Deccan Health Care Limited (hereinafter called "the Company")**. The Secretarial Audit was conducted in a manner that provided to us on a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon for the Financial Year ended on 31st March 2026 **(Audit Period)**. The Company is engaged in the business of manufacturing of Nutraceuticals. The Company is listed on Bombay Stock Exchange Limited.

Limitation of the Auditors:

i. Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has, during the Audit Period, complied with the statutory provisions listed hereunder; and

ii. Based on the management representation, confirmation and explanation wherever required by us, the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

Auditors Responsibility:

i. My responsibility is to express the opinion on the compliance with the applicable laws and maintenance of records based on audit. I conducted my audit in accordance with the Guidance Note on Secretarial Audit (Guidance Note) and Auditing Standards issued by the Institute of Company Secretaries of India (ICSI). The Guidance Note and Auditing Standards require that I comply with statutory and regulatory requirements and also that I plan and perform the audit so as to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

ii. Due to the inherent limitations of an audit including internal, financial and operating controls, there is an unavoidable risk that some misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with the Standards.

iii. My audit involves performing procedures to obtain audit evidence about the adequacy of compliance mechanism exist in the Company to assess any material weakness and testing and evaluating the design and operating effectiveness of compliance mechanism based upon the assessed risk. The procedures selected depend upon the auditor's judgement, including assessment of the risk of material non-compliance whether due to error or fraud.

iv. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the Company's Board processes and compliance mechanism.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the period ended on March 31, 2025 according to the provisions of:

i. The Companies Act, 2013 ("the Act") and the Rules made thereunder;

ii. The Securities Contracts (Regulation) Act, 1956 (**'SCRA'**) and the Rules made thereunder;

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

iv. Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (**'SEBI Act'**) :-

   a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 including amendment thereof;
   b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015including amendment thereof;
   c. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other amendments thereof (hereinafter collectively referred to as " Listing Regulations") ;
   d. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
   e. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity), Regulations,2021; **(Not applicable during the period under review)**
   f. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable during the period under review)**
   g. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993; (**Not applicable during the period under review as the Company is not acting as a Registrar and Share Transfer Agent)**
   h. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 and including amendment thereof; **(Not applicable during the period under review)**
   i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 and including amendment thereof; **(Not applicable during the period under review)**

j. The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 including amendment thereof;
k. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preferences Shares) Regulation, 2013 and including amendment thereof – **Not applicable during the period under review**, AND

VI. Other laws applicable specifically to the Company, namely:

a The Environment Protection Act, 1986;
b The Food Safety and Standards Act, 2006 along with Food Safety and Standards Rules 2011 and including amendment thereof;
c Pollution Control Act, Rules and Notification issued thereof;
d The Water (Prevention & Control of Pollution) Act, 1974;
e The Air (Prevention & Control of Pollution) Act, 1981;
f The Hazardous Waste (Management, Handling & Transboundary Movement) Rules, 2008;
g The Factories Act, 1948 and Rules made thereunder;
h Industrial Disputes Act, 1947;
i Shops and Establishment Act, 1953;
j The Employee State Insurance Act, 1948;
k The Maternity Benefits Act, 1961;
l The Minimum Wages Act, 1948;
m The Employee Provident Fund and Miscellaneous Provision Act,1952;
n The Payment of Bonus Act, 1965;
o The Payment of Gratuity Act, 1972;
p The Income Tax Act, 1961;
q Contract Labor (Regulation and Abolition) Act, 1970;
r The Industrial Employment (Standing Orders) Act, 1946;
s The Employment Exchange (Compulsory Notification of Vacancies) Act, 1959;
t The Payment of wages Act, 1936 and Amendments thererof and Other applicable Industrial and Labour Laws;
u The Goods and Service Tax Act, 2017;

I have also examined compliance with the applicable clauses of the following:

i. Secretarial Standards issued by the ICSI wherein the Company is generally complying with the standards; and
ii. The Listing Agreements entered into by the Company with the Stock Exchange(s) and Listing Regulations

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. as mentioned hereinabove.

I further report that:

i. The Board of Directors of the Company was not duly constituted with proper balance of Executive Director(s), Non-Executive Directors and Independent Directors during the Audit Period. The changes in the composition of the Board of Directors that took place during the period under review were carried out delayed in compliance with the provisions of the Act.

ii. Further, the composition of all statutory committee(s) was also in compliance with the Act and applicable Rules and Regulations except as mentioned below.

iii. Adequate notice is given to all directors to schedule the Board Meetings Committee Meetings, except where consent of the directors was received for scheduling meeting at a Shorter Notice, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

iv. All the decisions of Board Meetings and Committee Meetings were carried out unanimously and there were no instances where any director expressed any dissenting views.

I further report that, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that the Company has obtained all necessary approvals under the various provisions of the Act; and there was no prosecution initiated and no fines or penalties were imposed during the year under review under the Act, SEBI Act, SCRA, Depositories Act, Listing Agreement and Rules, Regulations and Guidelines framed under these Acts against / on the Company, its Directors and Officers,as confirmed by the management Except below.

The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:- Sr No	**Compliance Requirement (Regulations /circulars/guidelines including specific clause**	**Regulation /Circular No**	**Deviations**	**Action Taken by**	**Type of Action (Advisory /Clarification / Fine/Show Cause Notice/ Warning, etc.)**	**Details of Violation**	**Fine Amount**	**Observations/Remark s of the Practicing Company Secretary**	**Management Response**
Non-compliance with requirement to appoint a qualified company	Regulation 6(1)	6(1)	-	Delayed complied	Fine	Non-compliance with requiremen	3,540	Fine was paid and the company	company has taken the appropriate corrective

secretary as the compliance officer						t to appoint a qualified company secretary as the complianc e officer		has taken the appropriate corrective steps	steps
Non-compliance with the requirements pertaining to the composition of the Board including failure to appoint woman director	**Regulati on 17(1)**	17(1)	-	non-complia nt/late complia nt (Quarter ended Sept 2025)	Fine	Non-complianc e with the requiremen ts pertaining to the compositio n of the Board (Independe nt Directors)	5,07,400	Company has filed waiver Applicatio n with the BSE and the same is under process.	The Company submits that the aforesaid deviations, if any, were procedural & transitory in nature, and do not reflect any systemic lapse or governance lapse
Non-compliance with the requirements pertaining to the composition of the Board including failure to appoint woman director	**Regulati on 17(1)**	17(1)	-	Non-complia nt/late	Fine	Non-complianc e with the requiremen ts pertaining to the compositio n of the Board (Independe nt Directors)	4,18,900	Company has filed waiver Applicati with the BSE and the same is under process.	The Company submits that the aforesaid deviations, if any, were procedural & transitory in nature, and do not reflect any systemic lapse or governance lapse
Non-compliance with the constitution of nomination and remuneration committee	**Regulati on 19(1)/19(2)**	19(1) / 19(2)	-	Delayed complied	Fine		1,03,840	Company has filed waiver Applicati with the BSE and the same is under	The Company submits that the aforesaid deviations, if any, were procedural & transitory in nature, and do

								process.	not reflect any systemic lapse or governance lapse

For, M. R. Bhatia & Co.
Practicing Company Secretaries

Monika R. Bhatia
FCS: 10397 COP: 13348
PRC No: 2167/2022
UDIN: F010397H001385837

Date: 05 September 2026
Place: Ahmedabad

Note: This report is to be read with my letter of even date which is annexed as "**ANNEXURE A**" and forms an integral part if this report.

“ANNEXURE A”

To,
The Members,
Deccan Health Care Limited, Hyderabad
(L72200TG1996PLC024351)

My Report for the financial year ended March 31, 2025 of even date is to be read along with this letter.

1. Maintenance of Secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on the test basis to ensure that correct facts are reflected in Secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

4. Wherever required, I have obtained the Management representation about compliance of laws, rules and regulations and happenings of events etc.

5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. My examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of efficacy or effectiveness with which the management has conducted the affairs of the Company.

For, M. R. Bhatia & Co.
Practicing Company Secretaries

Monika R. Bhatia
FCS: 10397 COP: 13348
PRC No: 2167/2022
UDIN: F010397H001385837

Date: 05 September 2026
Place: Ahmedabad

Annexure B

INFORMATION PURSUANT TO SECTION 197 (12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5 OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014 AS AMENDED AND FORMING PART OF THE DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2026

PARTICULARS OF EMPLOYEES

1) The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26.

S.No.	Name of Director	Remuneration (including sitting fees paid to independent director (INR lakhs)	Ratio of remuneration of each Director to median remuneration of employees (in times)
1.	Dr. Minto P Gupta	117.00	111.29
2.	Mohak M Gupta	49.92	47.48
3.	Bhavika Sanghani	1.30	1.24
4.	Viraj Shah	1.20	1.14

2) The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary in the financial year 2025-26.

S. No.	Name of Director /KMPs	Designation	% Increase in remuneration
1.	Dr. Minto P Gupta	Managing Director	-
2.	Parth H Palera	Chief Financial Officer	(26.46)
3.	Ronak Rajeshbhai Darji*	Company Secretary	NA

* *Ronak Rajeshbhai Darji (Company Secretary) has been appointed on 4th July 2025 and resigned on 03rd December 2025.*

3) The percentage decrease in the median remuneration of employees in the financial year 2025-26 was - 12.39 %

4) There were 80 permanent employees on the rolls of the Company as on 31st March, 2026.

5) Average percentiles increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration;

S. No.	Particulars	Average % Increase*
1.	Increase in salary of Key Managerial Personnel	25.43%
2	Increase in salary of employees (other than Managerial Personnel)	24.86%

*Percentage increases for various categories are granted based on market trends and performance criteria, also Company Secretary Ronak Darji Resigned w.e.f 03 December 2025 during the financial year.

6) It is hereby affirmed that the remuneration paid is as per the Remuneration Policy of the Company.

7) The information pursuant to section 197(12) read with Rule 5(2) & (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014- As per Annexure B(i)

For and on behalf of Board of Directors
Deccan Health Care Limited

Dr.Minto Purshotam Gupta
Chairman & Managing Director
DIN: 00843784

Date: 05 September 2026
Place: Hyderabad

Deccan Healthcare Limited

Annexure B(i)

THE INFORMATION PURSUANT TO THE SECTION 197(12) READ WITH RULE 5(2) & (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

1. Details of the top 10 employees throughout the Financial Year, in receipt of remuneration for that year which, in the aggregate, was not less than one crore and two lakh rupees:

S. No.	Name	Designation	Remuneration Received (Rs. In Lakhs)	Nature of employment (contractual or otherwise)	Qualification	Experience in Years	Age of Employee	Date of Commencement of employment	Last employment held by such employee before joining the company	Percentage of equity shares held by the employee in the company	whether any such employee is a relative of any director of the company and if so, name of such director
1.	Dr. Minto Purshottam Gupta	Chairman, Managing Director	117.00	Permanent	Master of Science in Biochemistry from University of Bombay	25+ Years	67 Years	06 February 2000	He was in same line of Business before joining this Company	14.46	Meenakshi Gupta-Spouse, Mohak Gupta-Son

2. Employee(s) employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month: None

3. Employee(s) employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company: None

For and on behalf of Board of Directors
Deccan Health Care Limited

Dr. Minto Purshotam Gupta
Chairman & Managing Director
DIN: 00843784

Date: 05 September 2026
Place: Hyderabad

Annexure C

FORM AOC-1

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

STATEMENT CONTAINING SALIENT FEATURES OF THE FINANCIAL STATEMENT OF SUBSIDIARIES/ASSOCIATE COMPANIES/JOINT VENTURES AS ON 31 MARCH 2026

Part "A": Subsidiaries

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

Sr.No.	Name of Subsidiary	Beyoungstore Private Limited
1	The date since when subsidiary acquired	12 May 2020
2	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	NA
3	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	NA
4	Paid up Share Capital	1,00,000.00
5	Reserves & Surplus	3,62,547.23
6	Total Assets	17,17,53,612.44
7	Total Liabilities	17,12,91,065.21
8	Investments	-
9	Turnover including other income	12,11,18,694.84
10	Profit/(Loss) before taxation	21,00,350.00
11	Profit/(Loss) before taxation from Discontinued Operations	-
12	Provision for taxation	1,27,381.43
13	Profit/(loss) after taxation	19,72,968.57
14	Proposed Dividend	-
15	% of shareholding	100%
16	Country	India
17	Names of subsidiaries which are yet to commence operations	**Deccan Better Living INC***
18	Names of subsidiaries which have been liquidated or sold during the year	NA

*a Subsidiary Company incorporated in USA on 02 February 2024.

Part "B": Associate and Joint ventures

Statement pursuant to section 129(3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures -**NOT APPLICABLE –**

The Company does not have any Associates and Joint Ventures as on 31 March 2026.

For and on behalf of Board of Directors
Deccan Health Care Limited

Dr. Minto Purshotam Gupta
Chairman & Managing Director
DIN: 00843784

Date: 05 September 2026
Place: Hyderabad

Annexure D

FORM NO. AOC 2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms ' length transactions under third proviso thereto

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

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

Rs. (In Lakhs)

Name of the related party	**Beyoung Store Private Limited**	**Mintakashi FMCH Products (OPC) Private Limited**
Nature of Relationship	Sister Concern	Sister Concern
Nature of contracts/ arrangements/ transactions	In order to smoothen business operations and consistent flow of desired quality and quantity of various goods / raw material for uninterrupted operations.	
Duration of the contracts/ arrangements/ transactions	01 April 2025 to 31 March 2026	01 April 2025 to 31 March 2026
Salient terms of the contracts or arrangements or transactions including the value, if any	Sale of Goods - Rs. 1567.47 Purchase of Goods - Rs. 314.59 Reimbursement - Rs.11.98 Commission - Rs. 56.45	Sale of Goods Rs. 2.49 Purchase of Goods Rs. 16.87
Date(s) of approval by the Board, if any	29 May 2025	29 May 2025
Amount paid as advances, if any	Nil	Nil
Date on which the special resolution was passed in general meeting as required under first proviso to section 188	30 September 2022	

Date: 05 September 2026
Place: Hyderabad

By order of the Board of Directors of
DECCAN HEALTH CARE LIMITED

Registered Office:
6-3-347/17/5/A/Back Position,
Dwarakapuri Colony, Somajiguda,
Nampally, Hyderabad-500082 India

Dr. Minto Purshottam Gupta
Chairman & Managing Director
DIN: 00843784

Annexure E

PARTICULARS OF ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO AS PER SECTION 134(3)(M) OF THE COMPANIES ACT, 2013 AND RULE 8 OF THE COMPANIES (ACCOUNTS) RULES, 2014

A. CONSERVATION OF ENERGY

Deccan Health Care Limited has always been a frontrunner in continually improving its operational performance in all areas, like productivity, yield, utilization and a host of other operating metrics, while reducing the consumption of fuel, power, stores and others. This is done by adopting an approach of continual improvement of process metrics across all energy consuming facilities.

The Company is continuously putting its efforts to improve Energy Management by way of monitoring energy related parameters on regular basis.

The Company is committed to transform energy conservation into a strategic business goal fully along with the technological sustainable development of Energy Management System. It is putting best endeavor to reduce energy consumption in its operations and activities.

TO ACHIEVE ABOVE OBJECTIVES THE FOLLOWING STEPS ARE BEING UNDERTAKEN BY THE COMPANY:

- Continuously monitoring the energy parameters such as maximum demand, power factor, load factor on regular basis;
- Continuously replacing the inefficient equipment's with latest energy efficient technology & upgradation of equipment's continually;
- Increasing the awareness of energy saving within the organization to avoid the wastage of energy;
- To enhance utilization of Renewable Energy Resources;
- Exploring the feasibility of utilization of Solar Power at plant locations wherever possible;

B. RESEARCH AND DEVELOPMENT (R&D)

Research, Technology and innovation continue to be one of the key focus area to drive growth. In addition to developing new design, pattern and styles of Company's product, it also works on building new capabilities. To support this, Company avails services of qualified and experienced professionals / consultants.

Expenditure incurred on Research & Development in FY 2025-26:

Capital Expenditure-NA
Revenue Expenditure-NA

C. TECHNOLOGY ABSORPTION

The Company develops in-house Technology and is not dependent on any outside Technology/Source.

D. FOREIGN EXCHANGE EARNINGS AND OUTGO

S.No.	Particulars	Amount (in lacs)
1	Foreign exchange outgo during the Financial Year	0
2	Foreign exchange earnings during the Financial Year	0

During the financial year under review, there was no foreign exchange outgo.

Any gains or loss arising on account of exchange difference either on settlement or on transactions is accounted for in the Statement of Profit & Loss.

For & on behalf of Board of Directors

Dr. Minto Purshotam Gupta
Chairman & Managing Director
DIN: 00843784

Date: 05 September 2026
Place: Hyderabad

Deccan Healthcare Limited
care and concern
StayWoW

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Industry Structure and Developments:

The nutraceuticals market is poised for substantial growth, driven by an aging population, increasing health consciousness, and ongoing advancements in nutritional science. Companies that leverage innovation, adapt to regulatory changes, and align with evolving consumer preferences will be well-positioned to thrive in this dynamic sector.

The nutraceuticals market includes dietary supplements, functional foods, medicinal foods, and pharmaceuticals. Though classified as food products, nutraceuticals also serve significant medical purposes. These specially designed products, derived from various food sources, are rich in bioactive compounds, providing notable nutritional, health, and medicinal benefits.

Nutraceuticals are intended to complement a regular diet, supplying additional nutrients that enhance overall health and well-being. They are instrumental in improving health, preventing chronic diseases, extending life expectancy, and supporting both physical and mental wellness. Scientific studies affirm their positive effects on conditions such as cardiovascular disease, hypertension, diabetes, inflammation, and cancer.

Key Categories of Nutraceuticals:

- *Vitamins and Minerals*: Essential for daily bodily functions, these nutrients are often added to foods to enhance nutritional value and boost immunity. Sources can be plant-based, animal-based, or microbial.
- *Probiotics*: Beneficial microorganisms that support digestive health and overall immune function.
- *Proteins and Peptides:* Important for muscle repair, immune support, and overall bodily functions.
- *Omega Fatty Acids:* Crucial for cardiovascular health and cognitive function.
- *Others*: Includes various other beneficial compounds such as antioxidants and herbal extracts.

Product Forms and Applications: Nutraceuticals are available in several forms, including capsules, tablets, soft gels, powders, liquids, and gummies. They find applications in:

- *Functional Foods*: Products designed to offer health benefits beyond basic nutrition.
- *Functional Beverages*: Drinks fortified with nutrients for added health benefits.
- *Dietary Supplements*: Concentrated sources of nutrients or bioactive compounds.
- *Personal Care Products*: Items that enhance health and beauty.

There is a growing preference for transparency in ingredient sourcing and product efficacy. Consumers are increasingly seeking out products with clear, scientifically backed benefits and ethical sourcing practices. This trend is driving brands to focus on high-quality ingredients and sustainable production methods.

Global Nutraceutical Market Stats

The global nutraceuticals market was valued at approximately USD 636.2 billion in 2025 and is estimated to reach USD 683.8 billion in 2026. The market is projected to grow to approximately USD 1,151.5 billion by 2033, registering a CAGR of 7.7% during the period from 2026 to 2033. The industry is also witnessing increasing demand for products focused on immunity, digestive and gut health, weight management, cognitive health, healthy ageing and overall wellness. Growing adoption of personalized nutrition, clean-label products and functional food and beverage offerings is expected to further influence the evolution of the global nutraceutical market. The market is witnessing significant activity across North America, Europe and Asia-Pacific, with Asia-Pacific accounting for the largest share of the global nutraceutical market in 2025, while Europe is expected to register strong growth over the forecast period. Key product categories include vitamins, probiotics, botanicals and herbal supplements, functional foods, and functional beverages.The industry is also seeing a surge in online retail channels and innovations in product formulations and delivery methods.

Indian Nutraceutical Market Stats

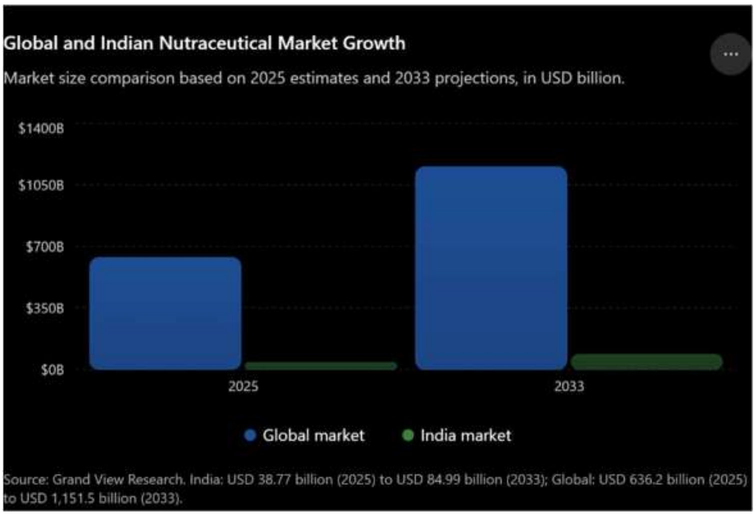
The Indian nutraceutical market is witnessing robust growth, driven by increasing consumer awareness of health and wellness, a growing focus on preventive healthcare, rising disposable incomes and changing lifestyle patterns. The increasing prevalence of lifestyle-related health concerns is also contributing to demand for products that support overall wellness, immunity, nutrition and other specific health needs.

- **Market Size**: The India nutraceuticals market was estimated at approximately USD 38.77 billion in 2025 and is projected to reach USD 84.99 billion by 2033.
- **Growth Rate**: The market is projected to grow at a CAGR of 10.3% during 2026–2033.
- **Key Product Segments**: The industry comprises dietary supplements, functional foods and functional beverages. Functional foods and beverages accounted for the largest share of the market in 2025, reflecting increasing consumer preference for products offering health benefits beyond basic nutrition.
- **Consumer Trends**: Growth is being supported by rising health consciousness, increasing adoption of preventive healthcare practices, urbanisation, changing lifestyles and growing demand for products supporting immunity, weight management, digestive health and overall wellness. Consumers are also showing an increasing preference for natural, plant-based, clean-label and Ayurveda-inspired products.
- **Popular Categories:** Key categories include vitamins and minerals, protein and nutritional supplements, probiotics, botanicals and herbal supplements, and functional food and beverage products.
- Distribution Channels: The market is served through pharmacies, supermarkets and hypermarkets, specialty stores and online platforms. The increasing penetration of e-commerce and digital health and wellness platforms is expanding product accessibility and consumer reach.
- Regulatory Framework: In India, health supplements and nutraceuticals are regulated by the Food Safety and Standards Authority of India (FSSAI) under the *Food Safety and Standards (Health Supplements, Nutraceuticals, Food for Special Dietary Use, Food for Special Medical Purpose, Functional Food, and Novel Food) Regulations, 2016*. The

framework covers categories including health supplements, nutraceuticals, probiotic foods, prebiotic foods and novel foods.

The Indian nutraceutical market has been experiencing significant growth, reflecting a rising

The market's expansion is fueled by a growing middle class, increasing urbanization, and heightened focus on preventive healthcare.



Rise of Preventive Healthcare:

Preventive healthcare continues to gain prominence as consumers increasingly adopt a proactive approach towards maintaining overall health and well-being. Growing awareness of nutrition, immunity and healthy lifestyles is driving demand for nutraceuticals, dietary supplements and functional foods, particularly products supporting immunity, digestive health, healthy ageing and overall wellness. This shift towards preventive and nutrition-based healthcare is expected to continue supporting the growth of the nutraceutical sector.

Current Trends and Future Outlook:

The Indian nutraceutical industry continues to evolve, driven by growing health consciousness, increasing adoption of preventive healthcare and rising demand for functional foods, dietary supplements and wellness products. Key emerging trends include personalised nutrition, clean-label and natural products, Ayurveda-inspired formulations, probiotics and gut health solutions, and innovative product formats. The rapid expansion of e-commerce and digital channels is also improving product accessibility and enabling greater consumer engagement. Going forward, continued focus on product quality, scientific validation, transparent labelling and regulatory compliance is expected to support sustainable growth and innovation in the sector.

Measure to Attract Investors & Entrepreneurs:

The continued growth of India's nutraceutical sector presents significant opportunities for investment and entrepreneurship. A supportive ecosystem comprising **innovation-led policies, efficient regulatory processes, robust research and manufacturing infrastructure, access to funding and greater consumer awareness** can further strengthen the sector. Key measures that may support its development include:

- **Support for Research and Innovation:** Encouraging investment in research and development, product innovation and scientific validation can facilitate the development of differentiated and high-quality nutraceutical products.
- **Efficient Regulatory Framework:** Streamlined and transparent regulatory processes, while maintaining appropriate standards for product safety, quality and labelling, can help facilitate innovation and market entry.
- **Strengthening Infrastructure:** Continued development of research facilities, testing laboratories, quality-control systems and advanced manufacturing capabilities can enhance the competitiveness of the sector.
- **Public–Private Collaboration:** Greater collaboration among government bodies, research institutions, industry participants and academic institutions can promote innovation, knowledge sharing and product development.
- **Consumer Awareness:** Increased awareness regarding nutrition, preventive healthcare and responsible consumption can support informed consumer choices and contribute to sustainable market growth.
- **Export and Global Market Opportunities:** Strengthening manufacturing capabilities, quality standards and international market access can create opportunities for Indian nutraceutical companies to expand their global footprint.
- **Support for Start-ups and Entrepreneurs:** Improved access to funding, incubation, mentorship and innovation platforms can encourage entrepreneurs to develop new products and technologies within the health and wellness ecosystem.
- **Alignment with International Standards:** Continued focus on globally recognised quality, safety and manufacturing standards can improve consumer confidence and enhance the competitiveness of Indian products in international markets.

Overall, the increasing focus on **preventive healthcare, wellness, personalised nutrition, natural products and digital commerce** is expected to create a favourable environment for innovation and investment. A combination of supportive policies, strong regulatory standards, scientific research and expanding consumer demand is likely to support the long-term growth and development of India's nutraceutical industry.

Initiatives, Business Developments and Outlook

During FY 2025–26, Deccan Health Care Limited ("DHCL" or "the Company") continued to strengthen its position as an innovation-led healthcare and wellness company, with a strategic focus on nutraceuticals, functional foods, preventive nutrition, consumer wellness and emerging lifestyle categories. The Company remained focused on product innovation, market development, strengthening consumer access and building capabilities to support sustainable growth across domestic and international markets.

Digital and Online Expansion

The Company continued to leverage the growth of e-commerce and digital consumer engagement to expand the reach and accessibility of its products. Digital channels have provided the Company with opportunities to enhance product visibility, engage directly with consumers and respond to evolving consumer preferences in the health and wellness segment.

During the year, the Company continued to strengthen its online presence alongside its traditional distribution channels, with an emphasis on consumer convenience, wider market access and improved product discoverability.

Diversification into Emerging Health and Wellness Categories

During FY 2025–26, the Company continued to diversify its portfolio beyond its traditional nutraceutical offerings into adjacent health and wellness categories.

The Company expanded its focus across nutraceuticals, functional foods, personal care, self-care, weight wellness, lifestyle nutrition and other consumer health categories. This diversification reflects the Company’s strategy of responding to evolving consumer preferences and the increasing relevance of preventive, convenient and science-led wellness solutions.

The launch and market development of the **Weight Wellness and Lifestyle portfolio in December 2025** represented an important step in this direction. The category gained market traction during the year and formed part of the Company’s expanding wellness portfolio.

The Company intends to continue developing this segment through product innovation, consumer engagement and market expansion, subject to prevailing market conditions and commercial viability.

Product Innovation and Research-led Development

Innovation continued to remain an important component of the Company's growth strategy. During FY 2025–26, the Company continued to develop, reformulate and commercialise products across multiple dosage forms and wellness categories, including functional foods, fruit bars, gummies, powders, tablets, capsules and other consumer-friendly formats.

The Company's product development approach focuses on combining nutritional and ingredient expertise with consumer convenience, taste, quality, safety and differentiated delivery formats.

The Company also continued to strengthen its product development pipeline across areas including weight wellness, functional nutrition, hydration and active-lifestyle nutrition.

The Company remains committed to responsible product development and to ensuring that product claims and communications are supported by appropriate scientific, technical and regulatory substantiation.

Expansion of Retail and Consumer Access

As part of its strategy to strengthen consumer engagement and physical market presence, the Company initiated the development of its exclusive Wellness Mart retail network.

The Company established Wellness Marts, creating an additional channel for consumer engagement and providing a platform for showcasing the Company's expanding wellness portfolio.

The initiative is intended to complement the Company's existing distribution and digital channels and to strengthen its presence across selected markets.

The Company proposes to further develop this retail network during FY 2026–27, subject to market conditions, consumer response and commercial viability.

Expansion into Hydration and Sports Nutrition

During FY 2025–26, the Company initiated its expansion into the Hydration and Sports Nutrition categories as part of its broader wellness strategy.

The Company commenced development of a dedicated hydration product pipeline focused on convenient nutrition and hydration solutions for everyday activity and active lifestyles. The Company also initiated its entry into sports nutrition to address the requirements of consumers seeking products supporting active and performance-oriented lifestyles.

The products are being developed with emphasis on consumer convenience, appropriate formulation, ease of consumption and suitability for relevant usage occasions.

The Company is also evaluating opportunities for strategic partnerships and market development in these emerging categories. The timing and scale of commercialization will depend on product development, regulatory requirements, market conditions and consumer response.

Expansion into New Geographies and International Markets

The Company continued to pursue opportunities to expand its presence across domestic and international markets during FY 2025–26.

During the year, the Company progressed its international expansion strategy through regulatory registrations and market-development initiatives. The UAE product registration process was successfully completed during the year, representing an important milestone in the Company's internationalization programme.

The Company is progressing towards commencement of its first export consignment during FY 2026–27, subject to completion of applicable regulatory, commercial, logistical and other requirements.

The Company continues to evaluate opportunities in the GCC and other international markets, while strengthening its regulatory, product registration, distribution and market-entry capabilities.

Key Business and Strategic Highlights of FY 2025–26

Advancing Food-based Nutrition Solutions

Food-based nutrition continued to form an important part of the Company's product innovation strategy.

The Company's Natural Iron Fruit Bar initiative represents its efforts to develop a convenient food-based format intended to support iron intake, particularly among population groups vulnerable to nutritional deficiencies. The initiative has been pursued through collaborations with community organisations, institutional partners and other stakeholders and is aligned with the broader objective of improving nutritional awareness and supporting efforts to address iron deficiency.

The Company continues to explore opportunities to integrate food-based nutrition solutions into appropriate community, institutional, CSR and public-health-oriented programmes.

The Natural Iron Fruit Bar has also been the subject of formal clinical research. An AIIMS New Delhi research project titled "A cluster-randomized, double-blind study to evaluate the efficacy of the Natural Iron Fruit Bar for anemia prophylaxis in school-going adolescents in North India" is listed among completed AIIMS research projects.

The Company will continue to build upon the scientific evidence generated through research and field initiatives, while maintaining appropriate scientific, regulatory and compliance standards in relation to product development and communication.

Collaborative Support and Community Impact

The Company's nutrition and community-oriented initiatives have been supported through collaborations with NGOs, CSR partners, community organisations, institutional stakeholders and other participants.

The Company believes that sustainable nutrition and wellness solutions can benefit from collaboration across the private, public and social sectors. Such partnerships can support product deployment, community outreach, awareness, distribution and monitoring.

The Company's food-based nutrition initiatives are aligned with the broader national focus on improving nutritional outcomes and addressing micronutrient deficiencies, including the objectives of the Government of India's Anemia Mukt Bharat programme.

The Company intends to continue exploring responsible collaborations that can support nutrition awareness and access to appropriate food-based nutrition solutions across schools, communities, institutions and other relevant channels.

Weight Wellness and Lifestyle Nutrition

A significant development during FY 2025–26 was the Company's increased focus on Weight Wellness and Lifestyle Nutrition**.**

The portfolio, launched in December 2025, was developed in response to increasing consumer interest in healthy weight management and everyday wellness. The category gained market traction during the year and formed part of the Company's broader strategy to build a diversified wellness portfolio.

The Company intends to further develop this portfolio through continued product innovation, consumer education and expansion across selected domestic markets, subject to market conditions and commercial viability.

Building a Broader Health and Wellness Portfolio

During FY 2025–26, the Company continued its transition towards a more diversified health, nutrition and wellness platform**.**

The Company's expanding portfolio encompasses:

- Nutraceuticals and dietary supplements;
- Functional foods;
- Fruit bars and other nutrition formats;
- Consumer-friendly delivery formats;
- Weight wellness and lifestyle nutrition;
- Personal care and self-care;
- Hydration solutions; and
- Sports and active-lifestyle nutrition.

This diversification is intended to create a broader platform for growth while enabling the Company to respond to evolving consumer requirements across different health and lifestyle needs.

Strengthening Manufacturing, Product Development and Market Readiness

Alongside product and market expansion, the Company continued to focus on strengthening its manufacturing, product development, regulatory and packaging capabilities.

The Company's objective is to develop scalable capabilities that can support domestic market requirements and future international business, while maintaining appropriate quality, safety and regulatory standards.

The Company's international expansion programme is also being supported through product registrations and market-specific regulatory preparation, thereby establishing the necessary foundation for future export opportunities.

Outlook

The Company enters FY 2026–27 with a broader product portfolio, expanding consumer channels and an increasingly diversified health and wellness strategy.

The Company's priorities for the year ahead include:

- Further developing and scaling the Wellness Mart retail network, subject to market conditions and commercial viability;
- Strengthening the Weight Wellness and Lifestyle portfolio through continued product development and market expansion;
- Progressing the Hydration and Sports Nutrition portfolio towards commercialisation;
- Expanding domestic distribution and market presence across selected channels and geographies;
- Progressing international market-entry initiatives and export opportunities, subject to applicable regulatory, commercial and logistical requirements;

- Continuing investment in product innovation, research and development and regulatory capabilities; and
- Exploring strategic partnerships that may support market access, product development and consumer reach.

The Company's ability to achieve these objectives will depend on, among other factors, prevailing economic and market conditions, consumer demand, competitive dynamics, regulatory developments, availability and cost of raw materials, supply-chain conditions and the successful execution of its business strategy.

Deccan Health Care remains committed to creating sustainable long-term value through innovation, disciplined execution, consumer-centric product development and responsible expansion. The Company will continue to leverage its capabilities in nutraceuticals, nutrition and wellness to build a diversified portfolio that responds to evolving consumer needs across India and selected international markets.

Forward-Looking Statements

This Management Discussion and Analysis may contain certain statements relating to the Company's future business plans, strategies, objectives, expectations and prospects that are forward-looking in nature. Such statements are based on the Company's current expectations, assumptions, estimates and available information and are subject to various risks, uncertainties and other factors that may cause actual results, performance or achievements to differ materially from those expressed or implied by such statements.

These factors may include, among others, changes in economic and market conditions, consumer demand, competition, regulatory and policy developments, availability and cost of raw materials, supply-chain conditions, technological developments, foreign exchange movements, market acceptance of products, the Company's ability to execute its business plans, and other risks and uncertainties applicable to the Company's business and the markets in which it operates.

The Company assumes no obligation to publicly update, revise or modify any forward-looking statements, whether as a result of new information, future events or otherwise, except as may be required under applicable laws and regulations. Accordingly, readers are advised not to place undue reliance on such forward-looking statements.

Financial Performance of the Company:

The summarized financial highlights of the Company for the year ended 31 March 2025 vis-a-vis the previous year are as follows:

Rs. (in Lakhs)

Particulars	Standalone		Consolidated	
	FY 2025-26	**FY 2024-25**	**FY 2025-26**	**FY 2024-25**
Revenue from Operations	8917.10	7513.19	8190.48	7505.79
Other Income	0.87	0.57	0.87	0.57
Total Revenue	**8917.97**	**7513.76**	**8191.35**	**7506.36**

Cost of Material Consumed	6292.45	4096.37	5265.76	4088.97
Changes in Inventories of Finished Goods and Work-in-Progress	(227.54)	660.78	(227.54)	660.78
Employee Benefit Expenses	524.53	434.82	533.77	444.21
Other Expenses	1839.98	2002.22	2109.80	1996.70
Finance Cost	36.61	7.39	36.63	7.42
Depreciation and Amortization Expenses	146.36	145.26	146.36	145.26
Total Expenses	**8612.39**	**7346.84**	**7864.78**	**7343.34**
Profit / (Loss) Before Tax	**305.58**	**166.92**	**326.57**	**163.02**
Tax Expenses:				
Provision for Income Tax	88.54	57.01	89.81	57.01
Less: MAT Credit Entitlement	-	-	-	-
Deferred Tax	(12.00)	(9.88)	(12.00)	(9.86)
Profit / (Loss) after Tax	**229.04**	**119.79**	**248.76**	**115.87**
Earnings Per Share:				
Basic	0.93	0.56	1.01	0.54
Diluted	0.93	0.47	1.01	0.45

Discussion on Financial Performance with respect to the Operational Performance:

On a Standalone basis, Revenue has grown by approximately **18.69%** for the year ended 31st March 2026, standing at ₹ 8,917.10 Lakhs compared to ₹ 7,513.19 Lakhs in the corresponding period last year

The Company delivered a strong improvement in profitability during the period, with **Profit After Tax (PAT) increasing by 91.21% to ₹229.05 Lakhs**, compared to ₹119.79 Lakhs in the corresponding period of the previous year. **Basic Earnings Per Share (EPS) also increased by 66.01%**, from ₹0.56 to ₹0.93, reflecting improved earnings performance.

On a Consolidated basis, Revenue from Operations has grown by approximately 9.12% for the year ended 31st March 2026, standing at ₹ 8,190.48 Lakhs compared to ₹ 7,505.79 Lakhs in the corresponding period last year.

Profit After Tax reflects a growth of approximately 114.69%, increasing to ₹248.76 Lakhs from ₹115.87 Lakhs in the corresponding period last year.

Threats and key challenges faced by Nutraceutical segment in India:

The Indian nutraceutical industry continues to offer significant growth opportunities; however, it also faces certain challenges that may impact the pace and sustainability of market development.

Key challenges include:

- **Regulatory Compliance:** The nutraceutical sector operates within a detailed regulatory framework administered by FSSAI. Ensuring compliance with evolving requirements relating to product composition, claims, labelling, safety and quality remains an important consideration for industry participants.
- **Product Quality and Consumer Trust:** Maintaining consistent quality, safety and efficacy of products is critical for building consumer confidence. The presence of sub-standard, mislabelled or counterfeit products in the market can adversely affect consumer trust and the reputation of legitimate manufacturers.
- **Affordability and Accessibility:** The relatively higher cost of certain nutraceutical products and specialised formulations may limit their accessibility across different consumer segments. Balancing product quality and innovation with competitive pricing remains an important challenge.
- **Consumer Awareness:** Despite increasing health consciousness, awareness regarding the appropriate use, benefits and limitations of nutraceutical products remains uneven. Greater consumer education and transparent communication are important for promoting informed and responsible consumption.
- **Quality of Raw Materials:** Consistent availability and quality of raw materials, including botanical ingredients, vitamins, minerals and other specialised ingredients, are essential for maintaining product quality. Variations in availability, quality and input costs may affect manufacturing and margins.
- **Market Competition and Fragmentation:** The industry comprises established companies as well as numerous emerging and regional players, resulting in an increasingly competitive marketplace. Differentiation through product quality, innovation, scientific research, brand credibility and distribution reach is therefore becoming increasingly important.
- **Supply Chain and Operational Risks:** Dependence on specialised ingredients, changing input costs, logistics and supply-chain disruptions may affect production schedules, inventory management and product availability.
- **Geopolitical and Supply Chain Risks:** The ongoing geopolitical tensions and disruption may have an indirect impact on the nutraceutical industry through higher freight, energy and raw-material costs, as well as potential delays in international supply chains. The sector's dependence on certain imported ingredients, specialised raw materials and packaging materials may expose manufacturers to higher procurement costs and extended lead times. Rising energy and logistics costs may also increase manufacturing and distribution expenses. Prolonged disruption could therefore place pressure on margins and inventory planning, although the extent of the impact would depend on the Company's sourcing mix, inventory levels and ability to diversify

suppliers and logistics routes. Similar supply-chain and cost pressures are already being reported across India's healthcare and pharmaceutical sectors.

Overall, sustained growth of the nutraceutical sector will depend on continued emphasis on regulatory compliance, scientific research, quality assurance, consumer education, innovation and efficient supply-chain management. Companies with strong quality systems, established sourcing capabilities, differentiated products and a consumer-centric approach are better positioned to navigate these challenges and participate in the sector's long-term growth.

Outlook and Future Trends:

The Indian nutraceutical industry continues to demonstrate strong growth potential, driven by increasing health consciousness, rising awareness of preventive healthcare and a growing preference for nutrition-based wellness solutions. Consumers are increasingly seeking **dietary supplements, functional foods and beverages, herbal and plant-based products, and other health-oriented offerings** that support overall well-being.

The industry is also witnessing evolving consumer preferences towards **clean-label products, personalised nutrition, immunity and gut-health solutions, healthy ageing and innovative delivery formats**. The expansion of e-commerce and digital platforms is further improving product accessibility and enabling companies to reach a wider consumer base.Going forward, continued emphasis on **scientific research, product innovation, quality assurance and regulatory compliance** is expected to support the sustainable growth of the sector. With the growing acceptance of the philosophy that prevention and wellness are integral to long-term health, the Indian nutraceutical industry is well positioned to strengthen its presence within the broader global health and wellness ecosystem.

❖ **Factors Driving the Growth of the Nutraceutical Industry in India**

⇒ **Changing Lifestyles and Rising Health Awareness**

Changing lifestyles, increasing health consciousness and greater awareness of the importance of nutrition and overall well-being are driving demand for nutraceutical products in India. Consumers are increasingly adopting a proactive approach towards health and are seeking products that support immunity, fitness, digestive health, healthy ageing and overall wellness. The growing preference for preventive healthcare and nutrition-based solutions continues to support the expansion of the sector.

⇒ **Supportive Regulatory Framework**

The regulatory framework for nutraceuticals in India, administered by the Food Safety and Standards Authority of India (FSSAI), provides standards relating to the safety, quality, labelling and manufacture of health supplements and nutraceutical products. Continued emphasis on regulatory compliance and quality standards is expected to enhance consumer confidence and support the sustainable development of the industry.

⇒ **Research, Innovation and Product Development**

Advancements in scientific research and technology are contributing to the development of innovative nutraceutical formulations and delivery formats. Companies are increasingly focusing on research and development to introduce products with improved convenience, functionality and consumer appeal. Innovation across areas such as probiotics, plant-based ingredients, herbal formulations and specialised nutritional solutions is expected to create new growth opportunities.

⇒ **Personalised Nutrition and Consumer-Centric Products**

Personalised nutrition is emerging as an important trend as consumers increasingly seek products tailored to their specific health and wellness requirements. Growing awareness of individual nutritional needs, combined with advancements in technology and data-driven consumer insights, is encouraging the development of more targeted and customised nutritional solutions.

⇒ **Growth of Digital and E-commerce Channels**

The rapid expansion of e-commerce and digital platforms has improved access to nutraceutical products and enabled companies to reach a wider consumer base. Digital channels are also playing an increasingly important role in consumer education, product discovery and direct engagement, contributing to the continued growth of the nutraceutical market.

❖ **<u>Future prospects of the nutraceutical industry in India</u>**

⇒ **Growing Demand from an Ageing Population**

India's evolving demographic profile and increasing focus on healthy ageing are expected to create opportunities for nutraceutical products catering to specific wellness needs. Demand is likely to grow for products supporting **bone and joint health, cognitive wellness, immunity, heart health and overall healthy ageing**.

⇒ **Product Innovation and Diversification**

The industry is expected to witness continued innovation and diversification across product categories and delivery formats. Growing consumer preference for **natural, plant-based, clean-label and scientifically supported products** is likely to encourage the development of differentiated formulations. Emerging formats such as gummies, powders, functional beverages and convenient nutrition solutions are also expected to gain wider acceptance.

⇒ **Integration of Traditional Knowledge and Modern Science**

India's strong heritage in Ayurveda and traditional wellness practices provides opportunities for the development of innovative nutraceutical products incorporating **botanical and herbal ingredients**. The integration of traditional knowledge with modern research, scientific validation and quality standards may support the development of products that are relevant to both domestic and international consumers.

⇒ **Global Market Opportunities**

Indian nutraceutical manufacturers have significant opportunities to expand their presence in international markets, supported by the country's manufacturing capabilities and expertise in pharmaceuticals, herbal products and nutritional formulations. Increasing focus on quality, regulatory compliance and internationally recognised manufacturing standards will be important in strengthening India's competitiveness in the global nutraceutical market.

⇒ **Risks and Concerns**

While the nutraceutical industry offers significant growth opportunities, it is also exposed to risks relating to **regulatory compliance, product quality, competition, changing consumer preferences, raw-material availability and costs, and supply-chain disruptions**. The Company seeks to manage such risks through an established risk management framework involving the identification, assessment and monitoring of key risks, along with the implementation of appropriate mitigation measures and internal controls. While risks cannot be eliminated entirely, continuous monitoring and timely mitigation efforts are undertaken to minimise their potential impact on the Company's operations and performance.

Internal Control Systems and Their Adequacy

The Company has established adequate internal control systems commensurate with the nature, size and complexity of its business operations. These systems are designed to provide reasonable assurance regarding the orderly and efficient conduct of business, safeguarding of assets, reliability of financial and operational information, compliance with applicable laws and regulations, and adherence to established policies and procedures.

The Company also has an appropriate internal audit mechanism to periodically review the adequacy and effectiveness of internal controls and processes. The internal audit function evaluates key operational and financial areas, identifies potential gaps and recommends suitable corrective measures, wherever required.

The Company's operations and financial performance may be influenced by various internal and external factors, including the availability and cost of raw materials and traded goods, competitive market conditions, efficiency of distribution channels, brand reputation, changes in interest rates, economic and demographic conditions, and evolving regulatory requirements.

The Company remains committed to continuously strengthening its internal control and risk management framework. Regular monitoring, review and improvement of internal processes are undertaken to support effective risk mitigation, operational efficiency and the achievement of the Company's strategic and business objectives.

Material Development in Human Resources/Industrial Relations:

The Company considers its employees to be its most valuable assets and an integral part of its continued growth and success. The commitment, capabilities and dedication of its people remain important contributors to the Company’s performance and long-term objectives.

The Company continues to focus on learning, development and capability building, with initiatives aimed at enhancing the knowledge, skills and competencies of employees and enabling them to perform effectively in their respective roles.

The Company follows a philosophy of continuous improvement in its people practices and processes, taking into consideration employee feedback, stakeholder inputs, past experiences and evolving industry practices. The Company continues to strengthen its systems and processes across key areas including recruitment and selection, employee engagement, leave and attendance management and other employee-related practices, with the objective of creating a positive and productive work environment.

The Company is committed to fostering a diverse, inclusive and merit-based workplace, providing equal opportunities for growth and development while attracting and retaining talent aligned with the Company's values and business objectives. The Company will continue to invest in its people and create an environment that encourages collaboration, learning, innovation and sustained performance.

Significant changes (i.e. change of 25% or more as compared to the immediately previous financial years) in Key Financial Ratios, along with explanation are as under:

Ratios	**FY 25-26**	**FY 24-25**	**Reason for variance More than 25 %**
Inventory turnover ratio	1.59	1.17	The Inventory Turnover Ratio improved from 1.17 times to 1.59 times owing to higher cost of goods sold while average inventory remained largely stable.
Current ratio	4.26	7.24	The Current Ratio declined from 7.24 times to 4.26 times primarily due to a higher increase in current liabilities as compared to current assets.
Operating Profit Margin (%)	4.49	2.55	The Operating Profit Margin improved from 2.55% to 4.49% due to growth in operating profit at a higher rate than revenue from operations.
Net Profit Margin (%)	2.57	1.59	The Net Profit Ratio improved from 1.59% to 2.57% as net profit grew at a higher rate than revenue from operations.
Return on Net worth (%)	2.08	1.12	The Return on Net Worth increased from 1.12% to 2.08% primarily on account of higher growth in profit after tax compared to the increase in net worth.
Debt Equity Ratio	0.04	0.01	The Debt-Equity Ratio increased from 0.01 times to 0.04 times on account of higher borrowings during the year, despite an increase in shareholders' equity.

Return on Capital Employed	3.03	1.18	The Return on Capital Employed increased from 1.18% to 3.03% driven by a significant improvement in EBIT relative to the increase in capital employed

Cautionary Statement:

Statements in this Management Discussion and Analysis contains "Forward Looking Statements" including, but without limitation, statements relating to the implementation of strategic initiatives, and other statements relating to Company's future business developments and economic performance. While these forward-looking statements indicate our assessment and future expectations concerning the development of our business, several risks, uncertainties, and other unknown factors could cause actual developments and results to differ materially from our expectations. These factors include, but are not limited to, general market, macroeconomic, governmental and regulatory trends, movements in currency exchange and interest rates, competitive pressures, technological developments, changes in the financial conditions of third parties dealing with us, legislative developments, and other key factors that could affect our business and financial performance. The Company undertakes no obligation to publicly revise any forward- looking statements to reflect future/ likely events or circumstances.

References:

- *www.biovoicenews.com*
- *https://timesofindia.indiatimes.com/*
- https://www.foodprocessingindia.gov.in/newsletter/emailer/two
- *https://www.grandviewresearch.com/industry-analysis/nutraceuticals-market*

CORPORTAE GOVERNANCE REPORT

Corporate governance is about promoting fairness, transparency, accountability, commitment to values, ethical business conduct and considering all stakeholders' interest while conducting business.

Corporate Governance at DHCL is managing the business in an ethical and responsible manner geared to sustainable value creation for stakeholders within the prevalent regulatory framework. It emphasizes building and maintaining strong relationships between the company's management, Board of Directors and various stakeholders, including shareholders, employees, customers etc.

In accordance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015("the Listing Regulations"), the Directors of Deccan Health Care Limited ("the Company" / "DHCL") have pleasure in presenting the Company's Report on Corporate Governance for the Financial Year (F.Y.) ended 31 March 2026.

This report outlines compliance with requirements of the Companies Act, 2013, as amended (the 'Act'), the SEBI Listing Regulations as applicable to the Company. As will be seen, the Company's corporate governance practices and disclosures go well beyond complying with the statutory and regulatory requirements stipulated in the applicable laws.

1. COMPANY'S PHILOSOPHY ON CODE OF CORPORATE GOVERNANCE:

The Corporate Governance philosophy of Deccan Health Care Limited is founded on the principles of integrity, transparency, accountability, fairness and ethical business conduct. The Company believes that good corporate governance is essential for enhancing stakeholder value, maintaining investor confidence and achieving sustainable growth.

The Company is committed to conducting its business in accordance with the highest standards of corporate governance and in compliance with the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Companies Act, and other applicable laws and regulations. The governance framework of the Company ensures responsible management, effective oversight by the Board of Directors, robust internal control systems, risk management practices and timely disclosures.

2. BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

In compliance with the SEBI Listing Regulations, the Company have an optimum combination of executive and non-executive directors with woman independent director and not less than fifty per cent of the board of directors are non-executive directors. The Company's half of the board of the board of directors consist of Independent Directors.

The Board acts with autonomy and independence in exercising its strategic supervision, discharging its fiduciary responsibilities and ensuring that the management observes the highest standards of ethics, transparency and disclosure. Every member of the Board, including the Non-Executive Directors, has full access to any information related to the Company.

BOARD COMPOSITION

The Board and the management of the Company are committed to protecting and enhancing the interests of all stakeholders, including shareholders, employees, customers, business partners and the community at large. The Company continually endeavours to adopt best governance practices, strengthen compliance standards and promote a culture of ethical conduct and responsible corporate citizenship.

a) **During the FY 2025-26, the following changes took place in the composition of the Board of Directors and Key Managerial Personnels of the Company: -**

i) **Appointment of Executive Director:** Mr. Mohak Gupta was appointed as Executive Director with effect from 11 April 2025.

ii) **Company Secretary & Compliance Officer:** Mr. Ronak Darji was appointed as Company Secretary and Compliance Officer with effect from 04 July 2025 and resigned from the position with effect from 03 December 2025.

iii) **Re-appointment of Independent Director:** Ms. Ruchi Khattar was re-appointed as an Independent Director with effect from 04 September 2025.

iv) **Completion of Tenure:** Ms. Samhitha Kandlakunta completed her tenure as Independent Director at the close of business hours on 23 September 2025.

v) **Appointments of Independent Directors:** Ms. Samhitha Kandlakunta and Ms. Karishma Patel were appointed as Independent Directors with effect from 11 December 2025.

vi) **Resignations of Independent Directors:** Ms. Samhitha Kandlakunta resigned as Independent Director with effect from 09 March 2026, and Ms. Karishma Patel resigned as Independent Director with effect from 10 March 2026.

b) **The composition of the Board as on March 31, 2026, and other relevant information, is outlined below:**

The names and categories of the directors on the Board, their attendance at Board Meetings held during the year under review and at the last Annual General Meeting ("AGM"), name of other listed entities in which the Director is a director and the number of Directorships and Committee Chairmanships/Memberships held by them in other public limited companies as on 31 March 2025, are given herein below.

S. No	Name of the Director	Category	No. of other Directorships in other listed companies	No. of Committee positions held in other companies		Number of Board Meeting attended during FY 2025-26	Weather attended last AGM held on 30 Sept 2025
Executive Directors				Member	Chairman		
1.	Dr. Minto Purshotam Gupta (DIN: 00843784)	Chairman and Managing Director & Key Managerial Personnel	-	-	-	10	Yes
2.	Mohak Gupta (DIN:03534904)	Executive Director & Key Managerial Personnel*	-	-	-	7*	Yes

Non- Executive Directors							
3.	Meenakshi Gupta (DIN: 00574624)	Non-Executive Director	-	2	-	2	-
4.	Ravi Ram Prasad (DIN:03077288)	Non-Executive Director	-	-	-	5	Yes
5.	Umanja Venkata Satya Siva Srihari Kolla (DIN:01638116)	Non-Executive Director	-	-	-	5	Yes
Independent Directors							
6.	Ruchi Khattar (DIN:01966349)	Independent Director	-	-	2	10	Yes
7.	Viraj Shailesh kumar Shah (DIN:10070984)	Independent Director	-	2	-	3	-
8.	Bhavika Sanghani (DIN:10492381)	Independent Director	-	-	-	7	-
9.	Samhitha Kandlakunta (DIN:08891727)	Independent Director**	-	-	-	2	-
10.	Karishma Patel (DIN: 11425076)	Independent Director#	-	-	-	-	-

* *During the year Mohak Gupta appointed w.e.f. 11.04.2025*
*** Re-appointed on 11.12.2025 & Resigned w.e.f.09.03.2026*
 # Appointed on 11.12.2025 & resigned w.e.f. 10.03.2026

The composition of the Board is in conformity with Regulation 17 of the SEBI Listing Regulations read with Sections 149 and 152 of the Act.
None of the Directors on the Board:

- holds directorships in more than ten public companies;
- serves as Director or as Independent Directors in more than seven listed entities; and
- who are the Executive Directors serve as independent directors in more than three listed entities.

None of the Directors are related to other Directors and the Key Managerial Personnel of the Company except Minto Purshottam Gupta, Mohak Gupta and Meenakshi Gupta

c) <u>Changes on the Board of DHCL (after 31 March 2026)</u>

i) **Appointment of 3 Independent Directors:** Mr. Bhupender Singh Kataria, Ms. Pratiksha Bisht and Ms. Manju Singh were appointed as Independent Directors on the Board of Deccan Health Care Limited with effect from 25 April 2026.

ii) **Appointment of Company Secretary and Compliance Officer:** Ms. Shikha Das was appointed as Company Secretary and Compliance Officer with effect from 25 April 2026.

iii) **Change in Chief Financial Officer:** Mr. Tushar Mandal was appointed as Chief Financial Officer with effect from 02 July 2026, following the resignation of Mr. Parth H. Palera, Chief Financial Officer and Key Managerial Personnel of the Company, who resigned vide letter dated 25 June 2026.

iv) **Resignation of Independent Director:** Ms. Bhavika Sanghani resigned from the Board with effect from the close of business hours on 29 June 2026.

BOARD MEETINGS

During the FY 2025-26, **Ten (10**) Board Meetings were held during the year under review and the gap between the two meetings did not exceed one hundred and twenty days. The said meetings were held on:

1.	01.04.2025	**2.**	11.04.2025
3.	29.05.2025	**4.**	16.06.2025
5.	04.07.2025	**6.**	14.08.2025
7.	04.09.2025	**8.**	14.11.2025
9.	11.12.2025	**10.**	13.02.2026

The necessary quorum was present for all the meetings. During FY 2025-26, information as mentioned in Part A of Schedule II of the SEBI Listing Regulations, has been placed before the Board for its consideration. The Board periodically reviews the compliance reports of all laws applicable to the Company.

The Board has identified the following skills/expertise/competencies fundamental for the effective functioning of the Company which are currently available with the Board:

Knowledge	Skills	Behavioural Trails
Specialisation / Expertise	Strategic Thinking/ Planning Skills	Integrity
Finance & Accounts	Problem Solving Skills	Genuine interest
Legal	Analytical Skills	Inter-personal skills/ communication
Governance	Decision Making Skills	Active Participation
Industry Knowledge	Leadership Skills	
Risk Management		
General Management		

The Directors so appointed are drawn from diverse backgrounds and possess the aforementioned core skills/expertise/competencies.

In the opinion of the Board the Independent directors fulfil the conditions specified in the Listing Regulations and are independent of the management.

INDEPENDENT DIRECTORS

Independent Directors are non-executive directors as defined under Regulation 16(1)(b) of the SEBI Listing Regulations and Section 149(6) of the Act along with rules framed thereunder. In terms of Regulation 25(8) of SEBI Listing Regulations, they have confirmed that they are not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties. Further, the Independent Directors have included their names in the data bank of Independent Directors maintained with the Indian Institute of Corporate Affairs in terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

Separate Meeting of Independent Directors

In terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Schedule IV of Companies Act, 2013, During the FY 25-26 one meeting of the Independent Directors was held on

30th March 2026. The Independent Directors, inter alia, reviewed the performance of Non-Independent Directors, Board as a whole and Chairman of the Company.

Statement on Declaration given by Independent Directors

Pursuant to the provisions of Section 149 of the Act, the Independent Directors have submitted declarations that each of them meets the criteria of independence as provided in Section 149(6) of the Act along with Rules framed thereunder and Regulation 16(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. There has been no change in the circumstances affecting their status as independent directors of the Company.

In the opinion of Board, Ruchi Khattar, Samhitha Kandlakunta, Viraj Shaileshkumar Shah and Bhavika Sanghani are persons of integrity and fulfils requisite conditions as per applicable laws and are independent of the management of the Company.

Familiarisation and Induction Program for Directors Including Independent Directors

The Independent Directors have been updated with their roles, rights and responsibilities in the Company by specifying them in their appointment letter along with necessary documents, reports and internal policies to enable them to familiarize with the Company's Procedures and practices. The Company has through presentations at regular intervals, familiarized and updated the Independent Directors with the strategy, operations and functions of the Company as a Whole and business model. The details of such familiarization programmes imparted to Independent Directors can be accessed on the website of the Company at www.deccanhealthcare.co.in.

Formal Evaluation of the Performance of the Board, Committees of the Board and Individual Directors

In terms of the provisions of Section 134(3)(p) of the Companies Act, 2013 and SEBI (LODR) Regulations, 2018, the evaluation of performance of the Board, its Committees and Individual directors and Independent Directors has been carried out during the year under review.

The Nomination and Remuneration Committee has carried out the annual evaluation of Individual Directors of the Company; and the Board of Directors has carried out the annual evaluation of the performance of the Board and its Committees and Independent Directors. Further, Independent Directors also reviewed the performance of the Non-Independent Director and Board as a Whole and performance of the Chairman. The evaluation sheet for evaluation of Board, committees and Directors/Chairman were circulated to the respective meetings of the Board, Nomination and remuneration Committee and Independent Directors Separate Meeting.

The performance of the Board is evaluated based on composition of the Board, its committees, performance of duties and obligations, governance issues etc. The performance of the committees is evaluated based on adequacy of terms of reference of the Committee, fulfilment of key responsibilities, frequency and effectiveness of meetings etc.
In pursuant to Regulation 17(10) of the SEBI (LODR) Regulations, 2015, the evaluation of Independent Directors was done by the entire Board of Directors which includes:

Performance of the Directors and Fulfilment of the Independence criteria as specified in the regulations and their independence from the management. The manner in which the evaluation was carried out is provided in the Corporate Governance Report, which is part of this Annual Report.

Performance Evaluation Criteria for Independent Directors:

The performance evaluation criteria for independent directors are determined by the Nomination and Remuneration Committee. An indicative list of factors on which evaluation was carried out includes participation and contribution by a director, commitment, effective deployment of knowledge and expertise, integrity and maintenance of confidentiality and independence of behaviour and judgement

3. COMMITTEES OF THE BOARD

The Board has constituted various statutory and non-statutory Board Level Committees for detailed discussions and aid effective decision making. Company Secretary acts as the Secretary to all the Board Level Committee(s). There are Four Board Committees as on 31 March 2025, details of which are as follows :

I. AUDIT COMMITTEE

As per the requirements under the Companies Act and Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors of the company has constituted an Audit Committee of Directors.

Upon completion of tenure on Samhitha Kandlakunta as Board Members, Ms. Samhitha Kandlakunta (Independent Director) ceased to be member of the Committee w.e.f. 23.09.2025. The Audit Committee was reconstituted on November 14, 2024, with the available members on the Board of DHCL.

Meetings and attendance

During the period under review, the Audit Committee met **Four (4)** times viz. 1) 29.05.2025, 2) 14.08.2025, 3) 14.11.2025, 4) 13.02.2026. The Composition of the Audit Committee and details of participation of the members during the financial year ended 31 March 2025 were as under.

Sr. No.	Name	Designation	No of Meetings Entitled to attend	No of Meetings Attended
1.	Ruchi Khattar (Independent Director)	Chairman	4	4
2.	Meenakshi Gupta (Non-Executive Director)	Member	4	0
3.	Samhitha Kandlakunta (Independent Director)	Member *(upto 23.09.2025)*	2	2
4.	Viraj Shaileshkumar Shah (Independent Director)	Member *(w.e.f. 14.11.2025)*	2	2

The Company Secretary acts as a Secretary to the Committee. The role, terms of reference, scope and authority of Audit Committee are as provided under the relevant provisions of Companies Act, 2013, and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

II. NOMINATION AND REMUNERATION COMMITTEE

As per the requirements under the Companies Act and Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors of the company has constituted a Nomination and Remuneration Committee of Directors.

Meetings and attendance:

The Committee met **four (4)** time during year under review viz. 1) 11-04-2025, 2) 04-07-2025, 3) 04-09-2025, 4) 11-12-2025. The Composition of the Nomination & Remuneration Committee and details of participation of the Members at the Meetings of the Committee are as under:

Sr. No.	Name	Designation	No of Meetings Entitled to attend	No of Meetings Attended
1.	Ruchi Khattar (Independent Director)	Chairman	4	4
2.	Meenakshi Gupta (Non-Executive Director)	Member	4	0
3.	Samhitha Kandlakunta (Independent Director)	Member *(upto 23.09.2025)*	2	2
4.	Viraj Shaileshkumar Shah (Independent Director)	Member *(w.e.f. 14.11.2025)*	2	2

III. STAKEHOLDER RELATIONSHIP COMMITTEE

The Company has set up a Stakeholders Relationship Committee as per the requirement of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to look into various aspects of interest of shareholders of the Company, specifically into the redressal of requests, complaints or grievances from various stakeholders.

Meetings and attendance

There were no meetings of Stakeholder Relationship Committee held during the FY 25-26. The Composition of the Committee are as under:

Sr. No.	Name	Designation
1.	Ruchi Khattar (Independent Director)	Chairman
2.	Meenakshi Gupta (Non-Executive Director)	Member
3.	Samhitha Kandlakunta (Independent Director)	Member *upto 23.09.2025*
4.	Viraj Shaileshkumar Shah (Independent Director)	Member *w.e.f. 14.11.2025*

DETAILS OF INVESTOR COMPLAINTS RECEIVED AND REDRESSED DURING FY 2025-26 ARE AS FOLLOWS:

Opening as on 01 April 2025	Received during the year	Resolved during the Year	Closing as on 31 March 2026
Nil	Nil	Nil	Nil

IV. CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE

There were no meetings of Corporate Social Responsibility (CSR) Committee held during the FY 25-26.

The Composition of the Committee are as under

Sr. No.	Name	Designation
1.	Ruchi Khattar (Independent Director)	Chairman
2.	Meenakshi Gupta (Non-Executive Director)	Member
3.	Samhitha Kandlakunta (Independent Director)	Member upto 23.09.2025
4.	Viraj Shaileshkumar Shah (Independent Director)	Member w.e.f. 14.11.2025

4. SENIOR MANAGEMENT:

Following are the particulars of senior management of the Deccan Health Care Limited:

Name of Senior Management	Designation
Dr.Minto Purshotam Gupta	Chairman & Managing Director
Tushar Mandal*	Chief Financial Officer (CFO)*
Parth Harshadkumar Palera#	Chief Financial Officer#
Mohita Gupta	Chief Business Officer
Mohak Gupta	Chief Operating Officer
Shikha Das*	Company Secretary (CS)*
Dr. Siddharth Pandey	Chief of Production
Ojassvi Verma	Promoter D2C Sales
Rajeev Anand	Promoter D2C Sales

* *CS Appointed on 25 April 2026 & CFO Appointed on 2nd July 2026*

\# *CFO resigned vide its resignation letter dated 26 June 2026*

5. REMUNERATION OF DIRECTORS:

The Company has not entered any pecuniary relationship or transactions with Non-Executive Directors of the Company

- **Executive Directors:**

The remuneration of the Executive Directors/Managing Director is decided by the Nomination and Remuneration Committee based on the performance of the Company in accordance with the Nomination and Remuneration Policy within the limit approved by the Board or Members and Shareholders of the Company.

During the year under review, the Company has paid remuneration to Executive Directors of the Company in accordance with the provisions Section 196 and 197 of the Companies Act, 2013, details of which are as under:

(Rs. In Lakhs)

Name of Directors	Designation	Gross Salary	Commission	Stock Option/Sweat Equity	Other	Remuneration paid
Minto Purshotam Gupta	Managing Director	117.00	-	-	-	117.00
Mohak Gupta	Executive Director	49.92	-	-	-	49.92

6. GENERAL BODY MEETINGS

a. Annual General Meeting:

Financial Year	Date	Time	Venue	Special Resolution(s)
2022-23	27 September 2023	02:30 PM	Meeting Conducted through VC/OVAM pursuant to the MCA Circular	i) To approve the transactions/contracts/arrangements with related parties under Regulation 23 of the SEBI (LODR) Regulations, 2015 ii) To give authority to make loans, give security or provide corporate guarantee under section 186 of the Companies Act, 2013. iii) To revise the remuneration of the Managing Director Dr. Minto Purshotam Gupta (DIN: 00843784)
2023-24	27 September 2024	02:30 PM		No special Resolution passed
2024-25	30 September 2025	03.00 PM		i) To Re-appointment Ruchi Khattar (DIN: 01966349) as an Independent Director of the Company for a term of 5 Years.

b. Extraordinary General Meeting:

Financial Year	Date	Time	Venue	Resolution
2024-25	09 July, 2025	03:30 PM	VC	To Regularize the Appointment of Mr. Mohak Gupta as a Director of the Company.

c. Details of special resolution proposed to be conducted through postal ballot:

None of the businesses proposed to be transacted at the ensuing AGM requires passing of a special resolution through postal ballot

7. MEANS OF COMMUNICATION:

The quarterly, half-yearly and annual financial results of the Company are published in newspapers in India which includes Bizz Buzz, Financial Express, Mana Telangana and Prajadarbar. The results are also displayed on the Company's website www.deccanhealthcare.co.in. Statutory notices are published in Financial Express and Mana Telangana. Financial Results, Statutory Notices, Press Releases and Presentations made to the institutional investors/analysts after the declaration of the quarterly, half-yearly and Annual Results are submitted to the BSE Limited (BSE) as well as uploaded on the Company's website www.deccanhealthcare.co.in. The Management Discussion and Analysis Report is a part of the Integrated Annual Report.

8. GENERAL SHAREHOLDERS INFORMATION:

i. Annual General Meeting:

Date : Wednesday, 30 September 2026
Time : 12:00 PM
Venue : Meeting is being conducted through VC/OAVM. For details, please refer to the Notice of this AGM.

As required under Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard 2 on General Meetings, particulars of Director seeking re-appointment at this AGM are given in the Annexure to the Notice of this AGM.

ii. Financial Year:

Year Ending : March 31, 2026
AGM : Wednesday, 30 September 2026
Financial Calendar (Quarterly Results): (Tentative and subject to change for the financial year 2026-27)

Particulars Quarterly Results	Tentative Schedule
Quarter ended on 30 June 2026	On or before 14 August 2026
Quarter ended on 30 September 2026	On or before 14 November 2026
Quarter ended on 31 December 2026	On or before 14 February 2027
Quarter ended on 31 March 2027	On or before 30 May 2027

iii. Dividend Payment : No Dividend has been declared by the Company

iv. Listing on Stock Exchanges : **BSE Limited**
P. J. Towers, Dalal Street, Mumbai 40 001
Listing Fees as applicable have been paid.

v. Date of Book Closure/Record Date : As mentioned in the Notice of the AGM

vi. Stock Codes : 542248

vii. Corporate Identity Number (CIN) : L72200TG1996PLC024351

viii. Market Price Data:

High, Low (based on daily closing prices) and number of equity shares traded during each month in FY 2025-26 on BSE:

Month	High Price	Low Price	No. of Shares	No. of Trades
Apr-25	20.5	16.1	710735	2318
May-25	24.4	17.21	601175	3095
Jun-25	23.5	18.21	879745	4051
Jul-25	22.99	19.55	573467	3547
Aug-25	21.1	18.25	357379	1937
Sep-25	21.2	18.55	516656	2625
Oct-25	20	14.5	834115	3271
Nov-25	18.4	15.2	360413	1772
Dec-25	17	13	688249	2677
Jan-26	15.99	13	249152	1928
Feb-26	16	13.05	596046	1841
Mar-26	13.89	6.65	1007234	3073

ix. Registrar and Transfer Agents : BIGSHARE SERVICES PRIVATE LIMITED

Registered Office Address: Pinnacle Business Park, Office no S6-2 ,6th floor, Mahakali Caves Road, Next to Ahura Centre, Andheri East, Mumbai, Maharashtra, India, 400093

Branch office: 306, Right Wing, 3rd Floor, Amrutha Ville, Opp. Yashoda Hospital, Somajiguda Raj bhavan Road, Hyderabad – 500082, India
Direct No: 040- 40144582
Email: amarendranath.r@bigshareonline.com
Website: www.bigshareonline.com

x. Share Transfer System

In terms of Regulation 40(1) of SEBI Listing Regulations, as amended from time to time, transfer, transmission and transposition of securities shall be affected only in dematerialized form. As all the shares of the company is in dematerialized form and no shares transferred in physical category during the year ended 31 March 2026. Transfer of shares in electronic form were processed and approved by NSDL and CDSL through their Depository Participant without the involvement of the Company.

xi. **Shareholding as on March 31, 2026**

a. **Distribution of equity shareholding**

Shareholding of nominal (Rs)	No of Share Holders	Percentage to Share Holders	Share Amount	Percentage to total accounts
1-5000	2764	66.98	2754490	1.17
5001-10000	344	8,33	2866780	1.22
10001-20000	424	10.27	5761500	2.45
20001-30000	144	3.49	3670340	1.56
30001-40000	65	1.57	2331340	0.99
40001-50000	61	1.47	2882920	1.23
50001-100000	149	3.61	10898200	4.65
100001 and above	175	4.24	203089560	86.69
Total	**4126**	**100**	**23,42,55,130**	**100.00**

b. **Categories of equity shareholding**

Category	Category wise equity Shareholding	Percentage of holding
Promoter & Promoter Group	45,58,738	19.46
Alternative Investment Fund	13,29,750	5.68
Corporate Body	23,71,277	10.12
Non-Resident Indian	1,34,360	0.57
Public	1,33,63,074	57.54
Clearing Members	1,10,076	0.47
Total	**2,34,25,513**	**100.00**

c. **Details of Conversion of Convertible Warrants issued by the Company**

Category	No. of Convertible Equity Warrants held		No. of warrants applied for conversion	No of Equity Shares allotted pursuant to conversion	Percentage of Holding (Assuming Full Conversion of Warrants into Equity Shares)	Warrants pending after conversion as on March 31, 2026.
	Physical	Demat				
Focal Ventures Private Limited	-	12,08,667	12,08,667	12,08,667	4.83	-
Krishna ventures	-	1,15,000	1,15,000	1,15,000	0.46	-

xii. Dematerialization of shares and liquidity

The Company's shares are compulsorily traded in dematerialized form on BSE. Equity shares of the Company representing 100 percent of the Company's equity share capital are dematerialized as on 31 March 2026. Under the Depository System, the International Securities Identification Number (ISIN) allotted to the Company's shares is INE452W01019.

Lock in details of the equity share capital of the Company as on 31 March 2026 are as follows:

Sr. No.	Name of Shareholders	Category	No. of Equity Shares in lock-in	Lock-in Release date
1	Dr. Minto Purshotam Gupta	Promoter	12,80,000	31st Oct 2026

xiii. Outstanding GDRs/ADRs/Warrants or any convertible instruments, conversion date and likely impact on equity

The Company issued 53,73,000 Convertible Equity Warrants at a price of Rs 30/- per warrant on preferential basis to the Promoter and Person other than the Promoter & Promoter Group on 12 October 2023. During the year ended 31st March 2026, Company has issued 13,23,667 Equity Shares upon the conversion of Convertible warrants at Rs. 30/- each (including face value of Rs. 10.00 per share and Security Premium of Rs. 20.00 per share), aggregating to amount of Rs. 397.10 Lakhs. Out of the total consideration, 25% of the amount was received at the time of issue of warrants and the balance 75% has been received during the year on conversion, and the funds has been utilised as per the object.

xiv. Commodity price risk or foreign exchange risk and hedging activities

The Company does not deal in commodities and hence the disclosure pursuant to SEBI Master Circular dated 11 July 2023 is not required to be given. The Exposure of the company to foreign exchange risk from foreign currency transfer is very limited and negligible, looking to the overall volume, size & nature of the Business of the Company, the risk is not significant.

Considering the volume of foreign currency transactions, which are very negligible, the company has not done any hedging activity during the year. Please refer note of standalone financial statement for more details.

xv. Loans and advances

The details of loans and advances granted by the Company are disclosed in Notes to the Financial Statements forming part of the Annual Report.

xvi. Equity shares in the suspense account

As on 31 March 2026, no equity share of the Company was in the demat suspense account/ unclaimed suspense account of the Company.

xvii. Transfer of unclaimed/unpaid amounts to the Investor Education and Protection Fund

The Company has not declared any dividend and there is no unclaimed dividend by the shareholders till date. Therefore no unclaimed /unpaid dividend amount has been transferred to the Investor Education and Protection Fund.

xviii. Plant locations : Plot No.13, Sector 03, IIE Pantnagar,SIDCUL, Udham Singh Nagar-263153, Uttarakhand, IN

xix. Address for correspondence : 6-3-347/17/5/A/Back position, Dwarakapuri Colony, Somajiguda, Nampally,
Hyderabad-500082 Telangana
Telephone: 040-40144508
Email: investors@deccanhealthcare.co.in;
Website: www.deccanhealthcare.co.in

xx. List of all credit ratings obtained by the Company along with any revisions thereto, for all debt instruments of the Company or any fixed deposit programme or any scheme or proposal of the Company involving mobilisation of funds, whether in India or abroad:

Not Applicable

9. OTHER DISCLOSURE:

Particular	**Statutes**	Details	**Website link for Details/policy**
Related party transaction ("RPT")	Regulation 23 of SEBI Listing Regulations and as defined under the Act	During the year all RPTs entered by the Company were in the ordinary course of business and in respect of transactions with related parties under Section 2(76) of the Act, are at arm's length basis and were approved by the members of Audit Committee including Independent Directors. The Company had sought the approval of shareholders at the AGM held on September 30, 2022 for RPT as per Regulation 23 of SEBI Listing Regulations. The Board's approved policy for related party transactions is uploaded on the website of the Company.	https://www.deccanhealthcare.co.in/corporate-information/Disclosures-under-Regulation.aspx#
Details of non-compliance by the Company, penalty,	Schedule V (C) 10(b) to the SEBI	NIL	Rs. 8,73,000 (Plus Applicable GST)

strictures imposed on the Company by the stock exchange, or Securities and Exchange Board of India or any statutory authority on any matter related to capital markets during the last three financial years	Listing Regulations		
Whistle Blower Policy and Vigil Mechanism	Regulation 22 of SEBI Listing Regulations	The Company has this Policy and has established the necessary vigil mechanism for directors and employees to report concerns about unethical behaviour. No person has been denied access to the Chairman of the Audit Committee. The said policy has been uploaded on the website of the Company.	https://www.deccanhealthcare.co.in/corporate-information/Disclosures-under-Regulation.aspx#
Discretionary requirements	Schedule II Part E of the SEBI Listing Regulations	The auditors' report on financial statements of the Company are unmodified. Internal auditors of the Company make presentations to the Audit Committee on their reports	
Subsidiary Companies	Regulation 24 of the SEBI Listing Regulations		https://www.deccanhealthcare.co.in/corporate-information/Disclosures-under-Regulation.aspx#
Policy on Determination of Materiality for Disclosures	Regulation 30 of the SEBI Listing Regulations	Policy on Determination of Materiality for Disclosures	https://www.deccanhealthcare.co.in/corporate-information/Disclosures-under-Regulation.aspx#
Policy on Archival and Preservation of Documents	Regulations 30 and 9 of the SEBI Listing Regulations	The Company has adopted this policy.	https://www.deccanhealthcare.co.in/corporate-information/Disclosures-under-Regulation.aspx#
Reconciliation of Share Capital Audit Report	Regulation 76 of the SEBI (Depositories	A practising Company Secretary carried out a share capital audit to reconcile the total admitted equity share capital with the	https://www.deccanhealthcare.co.in/corporate-information/compliances-documents_ver2.aspx

	and Participants) Regulations, 2018 and SEBI Circular No. D&CC/FITTC/ Cir-16/2002	National Securities Depository Limited ("NSDL") and the Central Depository Services (India) Limited ("CDSL") and the total issued and listed equity share capital. The audit report confirms that the total issued/paid-up capital is in agreement with the total number of shares in dematerialized shares held with NSDL and CDSL.	
Dividend Distribution Policy	Regulation 43A of the SEBI Listing Regulations	Not Applicable	
Disclosure of certain type of agreements binding listed entities	Schedule III, Para A, Clause 5A of Listing Regulations	There are no agreement impacting management or control of the Company or imposing any restriction or create any liability upon the Company.	

10. UTILIZATION OF FUNDS RAISED UNDER PREFERENTIAL ISSUE:

During the year Company has issued 13,23,667 Equity Shares upon the conversion of Convertible warrants at Rs. 30/- each (including face value of Rs. 10.00 per share and Security Premium of Rs. 20.00 per share), aggregating to amount of Rs. 397.10. Out of the total consideration, 25% of the amount was received at the time of issue of warrants and the balance 75% has been received during the year on conversion and the funds have been utilised as per the object.

11. DISCLOSURE AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

We have constituted an Internal Complaints Committee to consider and address sexual harassment complaints in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Details of Complaint during the FY 2025-26	**Nos.**
Number of complaints filed during the financial year	Nil
Number of complaints disposed of during the financial year	Nil
Number of complaints pending for more than ninety days	Nil

12. OTHER STATUTORY DISCLOSURES

(i) 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 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016 read with Section 133 the Act.

(ii) The Company has obtained a certificate from Statutory Auditors of the Directors of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Securities and Exchange Board of India/ Ministry of Corporate Affairs or any such statutory authority. The said certificate is attached to this Annual Report.

(iii) During the financial year 2025-26, there was no instance where the Board had not accepted any recommendation of any committee of the Board which is mandatory.

(iv) Total fees for all services paid by the Company and its subsidiaries, on a consolidated basis, to the statutory auditors is Rs. 8.50 lakhs for the financial year 2025-26.

(v) The Company has complied with all the mandatory requirements specified in Regulations 17 to 27 and clauses (b) to (i) of sub – regulation (2) of Regulation 46 of the SEBI (LODR) Regulations, 2015. It has obtained a certificate affirming the compliances from Statutory Auditors and the same is attached to this Report.

(vi) The Company has received the declaration signed by the Managing Director and Chairman stating that the member of the board and senior management personnel have affirmed compliance with the code of conduct of the board of director and senior management. The same is attached to this report.

(vii) The Chairman and the Chief Financial Officer have furnished a Certificate to the Board for the year ended on 31 March 2026 in compliance with Regulation 17(8) of Listing Regulations. The certificate attached to this report.

For & on behalf of Board of Directors

Dr. Minto Purshotam Gupta
Chairman and Managing Director
DIN: 00843784

Date: 5 September 2026
Place: Hyderabad

CODE OF CONDUCT

DECLARATION

(REGULATION 34(3) READ WITH SCHEDULE V (PART D) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015)

I, **Dr. Minto Purshotam Gupta**, Chairman and Managing Director of Deccan Health Care Limited hereby declare that all the Board Members and Senior Managerial Personnel have affirmed compliance with the code of conduct of the Company for the year ended 31 March 2026.

For and on behalf of Board of Directors
Deccan Health Care Limited

Dr. Minto Purshotam Gupta
Chairman & Managing Director
DIN: 00843784

Date: 05 September 2026
Place: Hyderabad

Deccan Healthcare Limited
care and concern
StayWoW

CERTIFICATE OF COMPLIANCE

REGULATION 17(8) READ WITH PART B of SCHEDULE II OF THE SEBI
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015)

To,
The Board of Directors
Deccan Health Care Limited
6-3-347/17/5/A/Back Position,
Dwarakapuri Colony, Somajiguda,
Nampally, Hyderabad -500082

In compliance with Regulation 17(8) read with Part B of Schedule II of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, we hereby certify that:

A) We have reviewed Financial Statements, and the Cash Flow Statement of Deccan Health Care Limited for the Financial Year ended 31st March 2026 and that to the best of their knowledge and belief:

   a) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
   b) these statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the Company's Code of Conduct.

C) We accept responsibility for establishing and maintaining internal controls for financial reporting. We have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and steps taken or proposed to be taken for rectifying these deficiencies.

D) We have indicated to the auditors and the Audit committee

   a) significant changes, if any, in internal control over financial reporting during the year;
   b) significant changes, if any, in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
   c) Instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

Yours Sincerely

Parth P Palera
Chief Financial Officer

Dr. Minto Purshotam Gupta
Managing Director
(DIN: 00843784)

Date: 30.05.2026
Place: Hyderabad

CERTIFICATE ON CORPORATE GOVERNANCE OF DECCAN HEALTH CARE LIMITED FOR FINANCIAL YEAR ENDED 31ST MARCH 2026

(PURSUANT TO REGULATION 34(3) AND CLAUSE (E) OF SCHEDULE V OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015)

To
The Members of,
Deccan Health Care limited
6-3-347/17/5/A/Back Position,
Dwarakapuri Colony, Punjagutta,
Hyderabad -500082

I have examined the compliance of the conditions of Corporate Governance by Deccan Health Care Limited ("the Company") for the year ended on March 31, 2026, as stipulated in the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time (hereinafter collectively referred to as "Listing Regulations");

The compliance of the conditions of Corporate Governance is the responsibility of the management. My examination was limited to review of procedures and implementation thereof, adopted by the Company for ensuring compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In my opinion and to the best of my information and according to the explanations given to me, and the representations made by the Directors and the management, I certify that the Company has complied with the conditions of Corporate Governance as stipulated in Listing Regulations during the year ended March 31, 2026.

I state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329
UDIN :- 26181329FOPNPQ8807

Date :- 05 September 2026
Place :- Ahmedabad

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS OF DECCAN HEALTH CARE LIMITED FOR THE FINANCIAL YEAR ENDING 31ST MARCH 2026

[PURSUANT TO REGULATION 34(3) AND SUB-PARA (10)(I) OF CLAUSE (C) OF SCHEDULE V OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015]

To,
The Members,
Deccan Health Care Limited
6-3-347/17/5/A/Back Position,
Dwarakapuri Colony, Punjagutta,
Hyderabad -500082

Pursuant to Clause 10 (i) of Part C of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with regulation 34(3) of the said Listed Regulations, we hereby certify that none of the Directors on the Board of Deccan Health Care Limited have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such statutory authority as on the financial year ended on March 31, 2026.

Sr.No	DIN	Name of the Directors	Date of Appointment in Current Term	Date of Cessation
1.	00843784	Dr. Minto Purshotam Gupta	06/02/2000	-
2.	03534904	Mohak Gupta	11/04/2025	-
3.	00574624	Meenakshi Gupta	29/10/2024	-
4.	01966349	Ruchi Khattar	04/09/2025	-
5.	03077288	Ravi Ramprasad	02/09/2022	-
6.	10070984	Viraj Shaileshkumar Shah	13/03/2023	-
7.	01638116	Umanja Venkata Satya Siva Srihari Kolla	06/02/2024	-
8.	10492381	Bhavika Sanghani	06/02/2024	-
9.	08891727	Samhitha Kandlakunta	24/09/2020	09/03/2026
10.	11425076	Karishma Patel	11/12/2025	10/03/2026

Ensuring the eligibility for the appointment / continuity of every Director on the Board of Directors is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329
UDIN :- 26181329CYTNZK8927

Date :- 05 September 2026
Place :- Ahmedabad

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Deccan Health Care Limited
Hyderabad - 500082

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of **Deccan Health Care Limited** ("the Company"), which comprise the Balance Sheet as at 31^{st} March, 2026 and the Statement of Profit and Loss (including Other Comprehensive Income), and Statement of Change in Equity and Statement of Cash Flows for the year ended 31^{st} March, 2026 and notes to the Financial Statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013, as amended ("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 31^{st} March, 2026, its Profit for the Year and Total Comprehensive Income (including Other Comprehensive Income), the Changes in Equity and its Cash Flows for the year ended on 31^{st} March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements for the financial year ended 31st March, 2026. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report. For each matter below, our description of how our audit addressed the matter is provided in that context. We have fulfilled the responsibilities described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Statements" section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Standalone Financial Statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying Standalone Financial Statements.

Key Audit Matter	How our audit addressed the Key Audit Matter
Revenue Recognition (Refer Note 1.3.11 on Material Accounting Policies and Note 22 to the Standalone Financial Statements) The Company has recognised Revenue from Operations of Rs. 8,917.10 Lakhs for the year ended 31st March, 2026 (Previous Year: Rs. 7,513.19 Lakhs), representing an increase of approximately 19% over the previous year. Revenue is recognised upon transfer of control of goods to customers in accordance with Ind AS 115. Revenue recorded near the year end is susceptible to the risk of being recognised in an incorrect accounting period and requires management judgement in determining the impact of discounts, rebates and sales returns. Considering the significance of revenue to the standalone financial statements, we considered revenue recognition to be a Key Audit Matter.	Our audit procedures included, but were not limited to, the following: • We evaluated the appropriateness of the revenue recognition policy adopted by the Company and assessed its compliance with the requirements of Ind AS 115. • We obtained an understanding of the revenue process from the initiation of the customer order through to the recording of the receivable, and evaluated the design and tested the operating effectiveness of the key internal controls, including the automated controls within the accounting software, over the recognition of revenue. • We tested a sample of revenue transactions by tracing them to the underlying customer orders, sales invoices, dispatch and shipping documents, proof of delivery or export documentation, as applicable, and subsequent collections to verify the occurrence of the transactions and transfer of control. • We performed cut-off procedures on sales transactions recorded during the period immediately preceding and immediately following the year end, by examining the dispatch documentation, in order to assess whether the revenue has been recognised in the correct accounting period.

Key Audit Matter	How our audit addressed the Key Audit Matter
	• We examined the credit notes and sales returns recorded after the year end to assess whether the same relate to revenue recognised during the year under audit and whether an appropriate adjustment has been made to the transaction price. • We reconciled the revenue recognised in the Statement of Profit and Loss with the turnover reported in the periodic returns filed under the Goods and Services Tax laws.

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

The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon.

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

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objective is to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.

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

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

- 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system with reference to Financial Statements in place and the operating effectiveness of such controls.

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements for the year ended 31st March, 2026 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 Companies Act, 2013, we give in the '**Annexure A**' a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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

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

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

   (d) In our opinion, the aforesaid Standalone Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rule, 2015 as amended;

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

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

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

i. The Company has disclosed the impact of pending litigations on its financial position in its Standalone Financial Statements – Refer note 33 to the Standalone 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 note 39(I) to the Standalone 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company 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 note 39(J) to the Standalone 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:

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

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

v. The dividend has not been declared or paid during the year by the Company. Hence, compliance of the Section 123 of the Act is not applicable.

(h) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

(i) Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the year ended 31st March, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329
UDIN :- 26181329JWHQBN9380

Date :- 30th May, 2026
Place :- Ahmedabad

“Annexure A” Referred to in paragraph 1 under ‘Report on other Legal and Regulatory Requirements’ Section of our Report of even date to the members of Deccan Health Care Limited on the Standalone Financial Statements for the year ended 31st March, 2026

In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

i. <u>Property, Plant, Equipment and intangible Assets:</u>

a. A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

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

b. The Company has a program of verification property, plant and equipment to cover all the items over a year of three years which, in our opinion, is reasonable having regard to the size of the company and nature of its assets. Pursuant to the program, certain property, plant, equipment were due for verification during the year and were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

c. The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), as disclosed in note 2 to the Standalone Financial Statements, are held in the name of the Company.

d. The Company has not revalued its Property, Plant, Equipment and intangible Assets during the year ended 31st March, 2026.

e. Based on the information and explanations furnished to us, no proceedings have been initiated on or are pending against the Company for holding Benami property under Benami Transactions (Prohibitions) Act, 1988 (as amended in 2016) (formerly the Benami Transaction (Prohibition) Act, 1988(45 of 1988) and Rules made thereunder.

ii. <u>Inventory:</u>

a. The physical verification of inventory (including inventory lying with third parties, if any) has been conducted at reasonable intervals by the Management during the year and, in our opinion, the coverage and procedures of such verification by Management is appropriate. The discrepancies noticed on physical verification of inventory as compared to book records were not 10% or more in aggregate for each class of inventory.

b. During the year, The Company has not been sanctioned any working capital limits in excess of Rs. 5 Crores, in aggregate, at any point of time during the year from banks or financial institutions on the basis of security of current assets. Hence, the clause 3(ii)(b) of the Order is not applicable.

iii. Loans/Advances/Investments given by the Company:

The Company has not made investments in, companies, firms, Limited Liability Partnerships, and granted unsecured loans to other parties, during the period. Further the Company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties and hence reporting under clause iii (a) to iii (f) is not applicable.

iv. Loans to directors & Investment by the Company:

In our opinion, and according to the information and explanations given to us, the Company has not granted any loans or provided any guarantees or security in respect to any parties covered under the Section 185 of the Act. The company has not given guarantees or provided security requiring compliance under section 185 or 186 of the Act, hence clause 3(iv) of the order is not applicable to the Company.

v. Public Deposits

The Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of Sections 73 to 76 of the Companies Act, 2013 and the Rules framed there under to the extent notified. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

vi. Cost records:

According to the information and explanations given to us, The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii. Statutory Dues:

a. According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues in respect of provident fund, employees' state insurance, income tax, goods and services tax and labour welfare fund, though there were no delay in depositing undisputed statutory dues, including sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, with the appropriate authorities.

(Rs. in Lakhs)

Name of the Statute	Nature of Dues	Amount	Period to which the amount relates	Due Date of Payment	Date of Payment
The Employees' State Insurance Act, 1948	Employer and Employee Contribution	1.92	Prior Years (19-20 to 20-21)	-	-
		0.013	August, 2022	15th September, 2022	
		0.013	September , 2022	15th October , 2022	
		0.009	April , 2023	15th May , 2023	-

		0.010	May , 2023	15th June , 2023	-
		0.008	June , 2023	15th July , 2023	-
		0.010	July , 2023	15th August , 2023	-
		0.015	August, 2023	15thSeptember,2023	-
		0.023	September, 2023	15th October, 2023	-
		0.017	October, 2023	15thNovember,2023	-
		0.017	November, 2023	15thDecember,2023	-
		0.017	December, 2023	15th January , 2024	-
		0.017	January, 2024	15th February ,2024	-
		0.017	February , 2024	15th March , 2024	-
		0.017	March , 2024	15th April , 2024	-
		0.016	April , 2024	15th May , 2024	-
		0.016	May , 2024	15th June , 2024	-
		0.014	June , 2024	15th July , 2024	-
		0.015	July , 2024	15th August , 2024	-
		0.014	August, 2024	15thSeptember,2024	-
		0.015	September,2024	15th October, 2024	-
		0.015	October, 2024	15thNovember,2024	-
		0.015	November,2024	15thDecember,2024	-
		0.015	December, 2024	15th January , 2025	-
		0.015	January, 2025	15th February ,2025	-
		0.015	February , 2025	15th March , 2025	-
		0.015	March , 2025	15th April , 2025	-
EPF & MP Act, 1952	Employer Contribution And Employee Contribution	1.45	Prior Years (19-20 to 21-22)	-	-
		0.04	August, 2022	15th September, 2022	-
		0.04	September, 2022	15th October, 2022	-
		0.026	April, 2023	15th May, 2023	-
		0.028	May, 2023	15th June, 2023	-
		0.022	June, 2023	15th July, 2023	-
		0.030	July, 2023	15th August, 2023	-
		0.039	August, 2023	15th September, 2023	-
		0.057	September, 2023	15th October, 2023	-
		0.041	October, 2023	15th November, 2023	-
		0.041	November, 2023	15th December, 2023	-
		0.042	December, 2023	15th January, 2024	-

		0.042	January, 2024	15th February, 2024	-
		0.042	February, 2024	15th March, 2024	-
		0.042	March, 2024	15th April , 2024	-
		0.042	April, 2024	15th May, 2024	-
		0.041	May, 2024	15th June, 2024	-
		0.015	June, 2024	15th July, 2024	-
		0.015	July, 2024	15th August, 2024	-
		0.015	August, 2024	15th September, 2024	-
		0.015	September, 2024	15th October, 2024	-
		0.015	October, 2024	15th November, 2024	-
		0.015	November, 2024	15th December, 2024	-
		0.015	December, 2024	15th January, 2025	-
		0.015	January, 2025	15th February, 2025	-
		0.015	February, 2025	15th March, 2025	-
		0.015	March, 2025	15th April , 2025	-
Income Tax Act, 1961	Tax Deducted At Source and Tax Collected at Source	6.92	Prior Years	-	-
		3.93	FY 2021-22	-	-
		0.94	FY 2022-23	-	-
		2.21	FY 2023-24	-	-
		3.78	FY 2024-25	-	-
		2.24	FY 2025-26	-	-

b. According to the information and explanation given to us, there are no dues of income tax, goods & services tax, duty of excise, value added tax on account of disputed except as mentioned below:

(Rs. in Lakhs)

Nature of Statute	**Nature of Dues**	**Forum where Dispute is Pending**	**Period to which the Amount Relates (Assessment Year)**	**Amount***
Income Tax Act, 1961	Income Tax	Jurisdictional AO	2010-11	48.83
Income Tax Act, 1961	Income Tax	CIT(A) 5-Hyderabad	2017-18	426.12
Income Tax Act, 1961	Income Tax	CIT (Appeal)	2023-24	6.25
Income Tax Act, 1961	Income Tax	CIT (Appeal)	2018-19	524.40

Income Tax Act, 1961	Income Tax	CIT(Appeal)	2019-20	505.90
Income Tax Act, 1961	Income Tax	CIT(Appeal)	2020-21	110.55
Income Tax Act, 1961	Income Tax	CIT(Appeal)	2022-23	25.18
Income Tax Act, 1961	Income Tax	CIT(Appeal)	2021-22	14.30
Income Tax Act, 1961	Income Tax	CPC	2024-25	119.62
Income Tax Act, 1961	Income Tax	CPC	2025-26	89.75

* Amount mentioning in the above table are reflecting the amount of tax demand excluding any Interest or Penalties. Interest or Penalties may be Varies at the time of Disposal of Demand, which may varies time to time.

viii. Unrecorded income

According to the information and explanations given to us and the records of the Company examined by us, there are no transactions in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 that has not been recorded in the books of account.

ix. Repayment of Loans:

a. According to the records of the Company examined by us and the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender during the year.

b. According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared Willful Defaulter by any bank or financial institution or government or any government authority.

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

d. According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the Standalone Financial Statements of the Company, we report that the Company has not used funds raised on short-term basis for the long-term purposes.

e. According to the information and explanations given to us and on an overall examination of the Standalone Financial Statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

f. According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x. <u>Utilization of IPO & FPO and Private Placement and Preferential issues:</u>

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 did not raise any money by way of initial public offer, further public offer or debt instruments during the year; hence clause (x)(a) is not applicable.

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 year Company has issued 13,23,667 Equity Shares upon the conversion of Convertible warrants at Rs. 30/- each (including face value of Rs. 10.00 per share and Security Premium of Rs. 20.00 per share), aggregating to amount of Rs.397.10. Out of the total consideration, 25% of the amount was received at the time of issue of warrants and the balance 75% has been received during the year on conversion. And the funds has been utilised as per the object. In our opinion the company has complied with the requirements of section 42 and section 62 of the Companies Act, 2013.

xi. <u>Reporting of Fraud:</u>

a. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

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

c. As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and up to the date of this report.

xii. <u>Nidhi Company:</u>

As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the reporting under Clause 3(xii) of the Order is not applicable to the Company.

xiii. <u>Related Party Transaction:</u>

The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in Note 41 to the Standalone Financial Statements as required by applicable Indian accounting standards.

xiv. Internal Audit

a) In our opinion and according to the information and explanation given to us, the Company has an internal audit system commensurate with the size and nature of its business.

b) The reports of the Internal Auditor for the period under audit have been considered by us.

xv. Non-Cash Transaction:

The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the reporting on compliance with the provisions of Section 192 of the Act under Clause 3(xv) of the Order is not applicable to the Company.

xvi. Register under RBI Act, 1934:

The company is not carrying any activities which require registration under section 45-IA of the Reserve Bank of India Act, 1934 and hence the provisions para 3(xvi) (a) to (d) of the Order referred to in Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act does not apply to the company.

xvii. Cash Losses

The Company has not incurred any cash losses in the current financial year and in the immediately preceding financial year, accordingly clause (xvii) of the order is not applicable.

xviii. Auditor's resignation

There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

xix. Financial Position

According to the information and explanations given to us and on the basis of the financial ratios disclosed in note 42 to the Standalone Financial Statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Standalone Financial Statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one 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. <u>Corporate Social Responsibility</u>

In our opinion and according to the information and explanations given to us, the provisions of section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company for the current financial year. Accordingly, reporting under clause 3(xx)(a) and 3(xx)(b) of the Order is not applicable.

For Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329
UDIN :- 26181329JWHQBN9380

Date :- 30th May, 2026
Place :- Ahmedabad

"Annexure B" Referred to in Paragraph 2(f) under 'Report on other Legal and Regulatory Requirements' section of our Report of even date to the members of Deccan Health Care Limited on the Standalone Financial Statements for the Year ended 31st March, 2026

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

In conjunction with our audit of the Standalone Financial Statements of **Deccan Health Care Limited** ('the Company') as at and for the year ended 31st March, 2026, we have audited the internal financial controls with reference to Standalone Financial Statements of the Company as at that date.

Management's Responsibility for Internal Financial Controls

The Company's Board of Directors 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 respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's 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 internal financial controls system over financial reporting with reference to these Standalone Financial Statements.

Meaning of Internal Financial Controls with reference to Standalone Financial Statements

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles.

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

Inherent Limitations of Internal Financial Controls with reference to Standalone Financial Statements

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329 **Date :- 30th May, 2026**
UDIN :- 26181329JWHQBN9380 **Place :- Ahmedabad**

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India, 500082
Standalone Balance Sheet As At 31st March, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Note No.	As at 31st March , 2026	As at 31st March , 2025
I	**ASSETS**			
A	**Non-Current Assets**			
	a) Property Plant & Equipments	2	1,499.81	1,436.63
	b) Intangible Assets	2	1.72	1.72
	c) Financial Assets			
	- Investments	3	1.00	1.00
	- Other Financial assets & Loans	4	178.31	193.03
	d) Other Non-Current Assets	5	237.52	236.92
	Total Non-Current Assets		**1,918.36**	**1,869.30**
B	**Current Assets**			
	a) Inventories	6	3,976.05	4,253.05
	b) Financial Assets			
	- Trade receivables	7	2,372.00	1,261.42
	- Cash and Cash Equivalents	8	162.17	348.94
	- Other Bank Balances	8.1	2.12	-
	- Other Financial assets & Loans	9	0.20	211.59
	c) Other Current Assets	10	5,981.40	4,448.76
	Total Current Assets		**12,493.94**	**10,523.76**
	TOTAL ASSETS		**14,412.30**	**12,393.06**
II	**EQUITY AND LIABILITIES**			
1	**EQUITY**			
	a) Equity Share capital	11	2,474.92	2,342.55
	b) Other Equity - attributable to owners of the company	12	8,547.47	8,312.66
	Total Equity		**11,022.39**	**10,655.21**
2	**LIABILITIES**			
A	**Non-Current Liabilities**			
	a) Financial Liabilities			
	- Long Term Borrowings	13	270.23	88.43
	b) Long Term Provisions	14	31.43	25.39
	c) Deferred Tax Liabilities (Net)	15	158.48	170.10
	Total Non-Current Liabilities		**460.14**	**283.92**

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India, 500082
Standalone Balance Sheet As At 31st March, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Note No.	As at 31st March , 2026	As at 31st March , 2025
B	**Current Liabilities**			
	a) Financial Liabilities			
	- Short Term Borrowings	16	125.97	26.12
	- Trade payables	17		
	(i) Total outstanding dues of creditors other than Micro Enterprise and Small Enterprises		1,607.97	850.95
	(ii) Total outstanding dues of creditors Micro Enterprise and Small Enterprises		43.53	41.79
	- Other Financial Liabilities	18	298.98	213.27
	b) Short-Term Provisions	19	36.10	26.03
	c) Other Current Liabilities	20	589.87	155.29
	d) Current Tax Liabilities (Net)	21	227.35	140.48
	Total Current Liabilities		**2,929.77**	**1,453.93**
	Total Liabilities		**3,389.91**	**1,737.85**
	TOTAL EQUITY & LIABILITIES		**14,412.30**	**12,393.06**

The accompanying notes 01 to 42 form an integral part of the Standalone Financial Statements

As per our Report of even date attached
For, Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329

Date :- 30th May, 2026
Place :- Ahmedabad

For and on the behalf of Board of Directors
For, Deccan Health Care Limited

Minto P Gupta	**Mohak M. Gupta**
Managing Director	**Director**
(DIN : 00843784)	**(DIN : 03534904)**
Parth H. Palera	**Shikha Das**
Chief Financial Officer	**Company Secretary**

Date :- 30th May, 2026
Place :- Hyderabad

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India, 500082
Standalone Statement of Profit & Loss for the Year Ended on 31st March, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Note No.	Year ended 31st March, 2026	Year ended 31st March , 2025
I	**Income**			
	a) Revenue from operations	22	8,917.10	7,513.19
	b) Other income	23	0.87	0.57
	Total Income (I)		**8,917.97**	**7,513.76**
II	**Expenses**			
	a) Cost of materials consumed	24	6,292.45	4,096.37
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	25	(227.54)	660.78
	c) Employee benefit expenses	26	524.53	434.82
	d) Finance cost	27	36.61	7.39
	e) Depreciation and amortization expense	28	146.36	145.26
	f) Other expenses	29	1,839.98	2,002.22
	Total Expenses (II)		**8,612.39**	**7,346.84**
III	**Profit Before Tax (PBT) (I-II)**		**305.58**	**166.92**
IV	**Tax Expense**			
	a) Current tax	30	88.54	57.01
	b) Deferred tax (Liability) / Assets	30	(12.00)	(9.88)
	Total Tax Expenses (IV)		**76.54**	**47.13**
V	**Profit After Tax (PAT) (III-IV)**		**229.04**	**119.79**
VI	**Other Comprehensive Income / (Expense)**			
	a) Items that will not be reclassified to Profit & Loss		(1.51)	20.34
	Income tax in respect of above		0.38	(5.12)
	b) Items that may be reclassified to Profit & Loss		-	-
	Income tax in respect of above		-	-
	Total Other Comprehensive Income (VI)		**(1.13)**	**15.22**
VII	**Total Comprehensive Income for the Year (V+VI)**		**227.91**	**135.01**
VIII	**Earnings per equity share of Rs. 10/- each (in Rs.)**			
	a) Basic	31	0.93	0.56
	b) Diluted	31	0.93	0.47

The accompanying notes 01 to 42 form an integral part of the Standalone Financial Statements

As per our Report of even date attached
For, Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329

Date :- 30th May, 2026
Place :- Ahmedabad

For and on the behalf of Board of Directors
For, Deccan Health Care Limited

Minto P Gupta
Managing Director
(DIN : 00843784)

Mohak M. Gupta
Director
(DIN : 03534904)

Parth H. Palera
Chief Financial Officer

Shikha Das
Company Secretary

Date :- 30th May, 2026
Place :- Hyderabad

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India, 500082
Statement of Changes in Equity for the year ended on 31st March, 2026

(Rs. In Lakhs)

A. Equity Share Capital

Particulars	Amount
As at 01st April, 2025	**2,342.55**
Changes in Equity Share Capital due to prior period errors	-
Restated balance as at 01st April, 2025	2,342.55
Changes in Equity Share Capital during the year	132.37
As at 31st March, 2026	**2,474.92**

Particulars	Amount
As at 01st April, 2024	**2,037.62**
Changes in Equity Share Capital due to prior period errors	-
Restated balance as at 01st April, 2024	2,037.62
Changes in Equity Share Capital during the year	304.93
As at 31 March, 2025	**2,342.55**

B. Other Equity

Particulars	Reserves & Surplus			Other Comprehensive Income	Capital Reserve	Total
	Securities Premium	Retained earnings	Share Warrants			
Balance as at 01st April, 2025	**7,223.49**	**989.96**	**111.73**	**(12.53)**	**-**	**8,312.66**
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Restated balance as at 01st April, 2025	**7,223.49**	**989.96**	**111.73**	**(12.53)**	**-**	**8,312.66**
Net Profit/ (Loss) during the Year	-	229.04	-	-	-	229.04
Add : Securities premium credited on share issue	91.30	-	-	-	-	91.30
Add : Upfront money received during the period	-	-	45.70	-	-	45.70
Add : Changes during the year	-	-	-	-	75.00	75.00
Less: Utilised towards Forfeiture of share warrants	(50.00)	-	(25.00)	-	-	(75.00)
Less: Conversion of Warrants into equity shares	-	-	(132.35)	-	-	(132.35)
Remeasurement Gain/(Loss) on defined benefit plan (net of tax)	-	-	-	1.13	-	1.13
Total Comprehensive Income/ (Expense)	**41.30**	**229.04**	**(111.65)**	**1.13**	**75.00**	**234.82**
Balance as at 31st March, 2026	**7,264.79**	**1,219.00**	**0.08**	**(11.40)**	**75.00**	**8,547.47**

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India, 500082
Statement of Changes in Equity for the year ended on 31st March, 2026

(Rs. In Lakhs)

Particulars	Reserves & Surplus			Other Comprehensive Income	Capital Reserve	Total
	Securities Premium	Retained earnings	Share Warrants			
Balance as at 01st April, 2024	**6,658.84**	**870.17**	**134.33**	**2.69**	**-**	**7,666.03**
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Restated balance as at 01st April, 2024	**6,658.84**	**870.17**	**134.33**	**2.69**	**-**	**7,666.03**
Net Profit/ (Loss) during the Year	-	119.79	-	-	-	119.79
Add : Securities premium credited on share issue	564.65	-	-	-	-	564.65
Add : Upfront money received during the period	-	-	282.33	-	-	282.33
Less: Conversion of Warrants into equity shares	-	-	(304.93)	-	-	(304.93)
Remeasurement Gain/(Loss) on defined benefit plan (net of tax)	-	-	-	(15.22)	-	(15.22)
Total Comprehensive Income/ (Expense)	**564.65**	**119.79**	**(22.60)**	**(15.22)**	**-**	**646.62**
Balance as at 31st March, 2025	**7,223.49**	**989.96**	**111.73**	**(12.53)**	**-**	**8,312.66**

Nature and Purpose of Reserves

(a) Securities Premium: The amount received in excess of face value of the equity shares is recognised in securities premium reserve.

(b) Retained earnings: Retained earnings are the profits that the Company has earned till date, less any transfer to general reserve, dividends or other distributions to shareholders.

The accompanying notes are integral part of these Standalone Financial Statements

As per our Report of even date attached
For, Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

For and on the behalf of Board of Directors
For, Deccan Health Care Limited

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329

Minto P Gupta
Managing Director
(DIN : 00843784)

Mohak M. Gupta
Director
(DIN : 03534904)

Parth H. Palera
Chief Financial Officer

Shikha Das
Company Secretary

Date :- 30th May, 2026
Place :- Ahmedabad

Date :- 30th May, 2026
Place :- Hyderabad

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India, 500082
Standalone Cash Flow Statement for the Year Ended on 31st March, 2026

(Rs. In Lakhs)

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) Before Tax and Extraordinary Items	305.58	166.92
Adjustments For:		
Depreciation	146.36	145.26
Adjustment related to OCI effect	1.51	(20.34)
Provision For Gratuity	9.67	6.97
Interest Received	(0.87)	(0.57)
Interest and Finance Charges	36.61	7.39
Loss on sale of Fixed Assets	14.00	-
Operating Profit/(Loss) before working capital changes	**512.86**	**305.63**
Adjustment For:		
Changes in Inventories	277.00	316.62
Changes in Trade receivables	(1,110.58)	(272.76)
Changes in Other Financial Asset	211.39	(74.15)
Changes in Other Current Asset	(1,532.64)	(1,621.84)
Changes in Trade Payables	758.76	467.69
Changes in Other Financial Liabilities	85.71	100.80
Changes in Other Non Current Assets	(0.60)	-
Changes in Other Current Liabilities	434.58	100.49
Changes in Long Term Provisions	(3.63)	7.49
Changes in Short Term Provisions	10.07	10.78
Cash Generated from Operations	**(357.08)**	**(659.25)**
Income Taxes Paid (Net of Refunds)	(1.67)	(1.22)
Net Cash From /(Used In) Operating Activities (A)	**(358.75)**	**(660.47)**
CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) of Fixed Assets	(256.72)	(14.24)
Sale of Fixed Assets	33.19	-
Changes in Other Bank Balances	(2.12)	-
Interest Received	0.87	0.57
Net Cash From /(Used In) Investing Activities (B)	**(224.78)**	**(13.67)**

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India, 500082
Standalone Cash Flow Statement for the Year Ended on 31st March, 2026

(Rs. In Lakhs)

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
CASH FLOW FROM FINANCING ACTIVITIES		
Interest and Finance Charges	(36.61)	(7.39)
Issue of Share Warrants & Premium	4.62	542.05
Issue of Share Capital & Premium	132.37	304.93
Changes in Short Term Borrowing	99.85	4.35
Changes in Other Financial Assets & loans and advances	14.73	(12.83)
Repayment in Long Term Borrowing	(44.20)	(30.44)
Proceed From Long Term Borrowing	226.00	-
Net Cash From Financing Activities (C)	**396.76**	**800.67**
Net Increase / (Decrease) in Cash (A)+(B)+(C)	**(186.77)**	**126.53**
Cash and Cash equivalents at the beginning of the year	348.94	222.41
Cash and Cash equivalents at the end of the year	**162.17**	**348.94**

Cash & Cash Equivalents

Particulars	As at 31st March, 2026	As at 31st March, 2025
Cash and Cash Equivalents		
Cash in Hand	159.22	184.11
Bank Balance		
In Current Accounts	2.95	164.83
Total	**162.17**	**348.94**

NOTE: The above cash flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 - statement of cash flows.

As per our Report of even date attached

For, Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329

Date :- 30th May, 2026
Place :- Ahmedabad

For and on the behalf of Board of Directors
For, Deccan Health Care Limited

Minto P Gupta
Managing Director
(DIN : 00843784)

Mohak M. Gupta
Director
(DIN : 03534904)

Parth H. Palera
Chief Financial Officer

Shikha Das
Company Secretary

Date :- 30th May, 2026
Place :- Hyderabad

Note 1: Material Accounting Policies

1.1 Company Overview:

Deccan Health Care Limited ('the Company') is a limited Company domiciled and incorporated in India. The registered office of the Company is located at House No. 6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India-500082.

The Company operates as a nutraceutical producing company and distributes soft gelatin capsules, food pills, vitamin supplements, and nutritional meals. Deccan Healthcare markets its products worldwide.

1.2 General Information & Statement of Compliance with Ind AS:

These financial statements are the separate financial statements of the Company (also called as standalone financial statements) prepared in accordance with Indian Accounting Standard ("Ind AS") notified under the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules,2015, as amended.

1.3 Significant Accounting Policies:

1.3.1 Basis of Preparation and Presentation

The Financial Statements have been prepared on the historical cost basis except for following assets and liabilities which have been measured at fair value amount:
(a) Certain Financial Assets and Liabilities (including derivative instruments if any), and
(b) Defined Benefit Plans – Plan Assets

The financial statements of the Company have been prepared to comply with the Indian Accounting standards ('Ind AS'), including the rules notified under the relevant provisions of the Companies Act, 2013.

The Company's Financial Statements are presented in Indian Rupees, which is also its functional currency.

1.3.2 Fair Value Measurement

Some of the Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

The Company has an established control framework with respect to the measurement of fair values. This includes a financial reporting team that has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values.

The financial reporting team regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as pricing services, is used to measure fair values, then the financial reporting team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified.

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

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

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

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

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

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

1.3.3 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 Company classifies all other liabilities as non-current.

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

1.3.4 Property, Plant and Equipment

(a) Tangible Assets

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

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

Property, Plant and Equipment which are significant to the total cost of that item of Property, Plant and Equipment and having different useful life are accounted separately.

Other Indirect Expenses incurred relating to project, net of income earned during the project development stage prior to its intended use, are considered as pre-operative expenses and disclosed under Capital Work-in-Progress.

Depreciation

Free hold land is not depreciated. Improvement costs are amortized over the period of the lease. Depreciation on Property, Plant and Equipment is provided using Straight Line Method (SLM). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013 except in respect of the following assets, where useful life is different than those prescribed in Schedule II:

Name of Property, Plants and Equipment	Useful Life*
Building	30 Years
Computer	6 Years
Furniture and Fixtures	10 Years
Office Equipment	15 Years
Plant and Machinery	20 Years
Electrical Appliances	15 Years
Air Conditions	15 Years
Vehicles	10 Years

* The useful life has been assessed based on technical evaluation, taking into account the nature of the asset and the estimated usage basis management's best judgement of economic benefits from those classes of assets.

The residual values, useful lives and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Derecognition
Gains or losses arising from derecognition of a Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

(b) Capital Work-in-Progress and Capital Advances

Cost of Property, Plant and Equipment not ready for intended use, as on the balance sheet date, is shown as a “Capital Work-in-Progress”. The Capital Work-in-Progress is stated at cost. Any expenditure in relation to survey and investigation of the properties is carried as Capital Work-in-Progress. Such expenditure is either capitalized as cost of the projects on completion of construction project or the same is expensed in the period in which it is decided to abandon such project. Any advance given towards acquisition of Property, Plants and Equipment outstanding at each balance sheet date is disclosed as “Other Current Assets”.

(c) Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated amortisation/depletion and impairment losses, if any. Such cost includes purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the Intangible Assets.

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

Amortization
The amortization expenses on Intangible assets with the finite lives are recognized in the Statement of Profit and Loss. The Company’s intangible assets comprises assets with finite useful life which are amortised on a straight-line basis over the period of their expected useful life as tabulated below:

Particulars	Useful Life
Accounting and antivirus software	3 Years

The amortization period and the amortization method for an intangible asset with finite useful life is reviewed at each financial year end and adjusted prospectively, if appropriate.

Derecognition
Gains or losses arising from derecognition of an Intangible Asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

1.3.5 Impairment of Non-Financial Assets – Property, Plant and Equipment and Intangible Assets

The Company assesses at each reporting date as to whether there is any indication that any Property, Plant and Equipment and Intangible Assets or group of Assets, called Cash Generating Units (CGU) may be impaired. If any such indication exists, the recoverable amount of an asset or CGU is estimated to determine the extent of impairment, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the CGU to which the asset belongs.

An impairment loss is recognised in the Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

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

There are no losses from impairment of assets to be recognized in the financial statements.

1.3.6 Lease

(a) The Company as a Lessee

The Company, as a lessee, recognises a right- of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Company has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset. The cost of the right-of- use asset shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any, and adjusted for any remeasurement of the lease liability.

The right-of-use assets are depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset.

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate.

(b) The Company as a Lessor

Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

1.3.7 Investment Properties

Items of investment properties are measured at cost less accumulated depreciation/ amortization and accumulated impairment losses. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for its intended use. Investment properties are depreciated on straight line method on pro-rata basis at the rates specified therein. Subsequent expenditure including cost of major overhaul and inspection is recognized as an increase in the carrying amount of the asset when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

1.3.8 Inventories

Items of inventories under raw material, work in progress and consumables are measured at cost and finished goods and other items are valued at lower of the cost and net realizable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads net of recoverable taxes incurred in bringing them to their respective present location and condition.

1.3.9 Borrowing Costs

Borrowing costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

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

All other borrowing costs are charged to the Statement of Profit and Loss for the period for which they are incurred.

1.3.10 Employee Benefits

(A) Short-Term Employee Benefits

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

(B) Post-Employment Benefits

(i) Defined Contribution Plans
The Company recognises 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 recognised as a liability. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognised as an asset to the extent that the pre-payment will lead to a reduction in future payment or a cash refund.

(ii) Defined Benefit Plans
(a) Gratuity Scheme: The Company pays gratuity to the employees who have completed five years of service with the Company at the time of resignation/superannuation. The gratuity is paid @ 15 days basic salary and dearness allowances for every completed year of service as per the Payment of Gratuity Act, 1972. The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services.

Remeasurement gains and losses arising from adjustments and changes in actuarial assumptions are recognised in the period in which they occur in Other Comprehensive Income.

(iii) Other Long - Term Employee Benefits
Entitlement to annual leave is recognized when they accrue to employees.

1.3.11 Revenue Recognition

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration entitled in exchange for those goods or services.
The Company has generally typically controls the goods or services before transferring them to the customer.
Generally, control is transferred upon shipment of goods to the customer or when the goods is made available to the customer, provided transfer of title to the customer occurs and the Company has not retained any significant risks of ownership or future obligations with respect to the goods shipped.

Revenue from rendering of services is recognised on when the services are rendered and related cost are incurred over time by measuring the progress towards complete satisfaction of performance obligations at the reporting period.

Revenue is measured at the amount of consideration which the Company expects to be entitled to in exchange for transferring distinct goods or services to a customer as specified in the contract, excluding amounts collected on behalf of third parties (for example taxes and duties collected on behalf of the government). Consideration is generally due upon satisfaction of performance obligations and a receivable is recognised when it becomes unconditional.

Export Incentives
Export incentive revenues are recognized when the right to receive the credit is established and there is no significant uncertainty regarding the ultimate collection.

Interest Income
Interest Income from a Financial Assets is recognised using effective interest rate method.

Dividend Income
Dividend Income is recognised when the Company's right to receive the amount has been established.

Surplus / (Loss) on disposal of Property, Plants and Equipment / Investments
Surplus or loss on disposal of property, plants and equipment or investment is recorded on transfers of title from the Company, and is determined as the difference between the sales price and carrying value of the property, plants and equipment or investments and other incidental expenses.

Rental Income
Rental income arising from operating lease on investments properties is accounted for on a straight - line basis over the lease term except the case where the incremental lease reflects inflationary effect and rental income is accounted in such case by actual rent for the period.

Insurance Claim
Claim receivable on account of insurance is accounted for to the extent the Company is reasonably certain of their ultimate collections.

Other Income
Revenue from other income is recognized when the payment of that related income is received or credited.

1.3.12 Foreign Currency Transactions and Translation

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are recognised in Statement of Profit and Loss except to the extent of exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings that are directly attributable to the acquisition or construction of qualifying assets which are capitalised as cost of assets.

Non-monetary items that are measured in terms of historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was measured. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in Other Comprehensive Income or Statement of Profit and Loss are also recognised in Other Comprehensive Income or Statement of Profit and Loss, respectively).

1.3.13 Government Grants and Subsidies

Grants in the nature of subsidies which are non-refundable are recognized as income where there is reasonable assurance that the Company will comply with all the necessary conditions attached to them. Income from grants is recognized on a systematic basis over periods in which the related costs that are intended to be compensated by such grants are recognized.

Refundable government grants are accounted in accordance with the recognition and measurement principle of Ind AS 109, “Financial Instruments”. It is recognized as income when there is a reasonable assurance that the Company will comply with all necessary conditions attached to the grants. Income from such benefit is recognized on a systematic basis over the period of the grants during which the Company recognizes interest expense corresponding to such grants.

1.3.14 Financial Instruments – Financial Assets

(A) Initial Recognition and Measurement

All Financial Assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets, which are not at Fair Value Through Profit or Loss, are adjusted to the fair value on initial recognition. Purchase and sale of Financial Assets are recognised using trade date accounting.

(B) Subsequent Measurement

a) Financial Assets measured at Amortised Cost (AC)

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

b) Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)
A Financial Asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that represents solely payments of principal and interest on the principal amount outstanding.

Further, the Company, through an irrevocable election at initial recognition, has measured certain investments in equity instruments at FVTOCI. The Company has made such election on an instrument-by-instrument basis. These equity instruments are neither held for trading nor are contingent consideration recognized under a business combination. Pursuant to such irrevocable election, subsequent changes in the fair value of such equity instruments are recognized in OCI. However, the Company recognizes dividend income from such instruments in the Statement of Profit and Loss.

c) Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)
A Financial Asset which is not classified in any of the above categories is measured at FVTPL. Financial assets are reclassified subsequent to their recognition, if the Company changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date which is the first day of immediately next reporting period following the changes in business model in accordance with principles laid down under Ind AS 109 – Financial Instruments.

(C) Investments
Investments are classified in to Current or Non-Current Investments. Investments that are readily realizable and intended to be held for not more than a year from the date of acquisition are classified as Current Investments. All other Investments are classified as Non - Current Investments. However, that part of Non - Current Investments which are expected to be realized within twelve months from the Balance Sheet date is also presented under “Current Investments” under “Current portion of Non-Current Investments” in consonance with Current/Non–Current classification of Schedule - III of the Act.

All the equity investment which covered under the scope of Ind AS 109, “Financial Instruments” is measured at the fair value. Investment in Mutual Fund is measured at fair value through profit and loss (FVTPL). Trading Instruments are measured at fair value through profit and loss (FVTPL).

(D) Investment in Subsidiaries, Associates and Joint Ventures
The Company has accounted for its investments in Subsidiaries, associates and joint venture at cost less impairment loss (if any).

(E) Impairment of Financial Assets
In accordance with Ind AS 109, the Company uses ‘Expected Credit Loss’ (ECL) model, for evaluating impairment of Financial Assets other than those measured at Fair Value Through Profit and Loss (FVTPL).

1.3.15 Financial Instruments – Financial Liabilities

(A) Initial Recognition and Measurement

All Financial Liabilities are recognised at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

(B) Subsequent Measurement

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

1.3.16 Derivative Financial Instruments and Hedge Accounting

The Company enters into derivative contracts in the nature of forward currency contracts with external parties to hedge its foreign currency risks relating to foreign currency denominated financial assets measured at amortised cost.

The Company formally establishes a hedge relationship between such forward currency contracts (‘hedging instrument’) and recognised financial assets (‘hedged item’) through a formal documentation at the inception of the hedge relationship in line with the Company’s Risk Management objective and strategy.

The hedge relationship so designated is accounted for in accordance with the accounting principles prescribed for a cash flow hedge under Ind AS 109, ‘Financial Instruments’.

Recognition and measurement of cash flow hedge:

The Company strictly uses foreign currency forward contracts to hedge its risks associated with foreign currency fluctuations relating to certain forecasted transactions. As per Ind AS 109 - Financial Instruments, foreign currency forward contracts are initially measured at fair value and are re-measured at subsequent reporting dates. Changes in the fair value of these derivatives that are designated and effective as hedges of future cash flows are recognised in hedge reserve (under reserves and surplus) through other comprehensive income and the ineffective portion is recognised immediately in the statement of profit and loss.

The accumulated gains / losses on the derivatives accounted in hedge reserve are transferred to the statement of profit and loss in the same period in which gains / losses on the underlying item hedged are recognised in the statement of profit and loss.

Derecognition:

Hedge accounting is discontinued when the hedging instrument expires or is sold, terminated, or exercised, or no longer qualifies for hedge accounting. When hedge accounting is discontinued for a cash flow hedge, the net gain or loss will remain in hedge reserve and be reclassified to the statement of profit and loss in the same period or periods during which the formerly hedged transaction is reported in the statement

of profit and loss. If a hedged transaction is no longer expected to occur, the net cumulative gains / losses recognised in hedge reserve is transferred to the statement of profit and loss.

Fair Value Hedge:

The Company designates derivative contracts or non-derivative Financial Assets/Liabilities as hedging instruments to mitigate the risk of change in fair value of hedged item due to movement in interest rates, foreign exchange rates and commodity prices.

Changes in the fair value of hedging instruments and hedged items that are designated and qualify as fair value hedges are recorded in the Statement of Profit and Loss. If the hedging relationship no longer meets the criteria for hedge accounting, the adjustment to the carrying amount of a hedged item for which the effective interest method is used is amortised to Statement of Profit and Loss over the period of maturity.

1.3.17 Derecognition of Financial Instruments

The Company derecognises a Financial Asset when the contractual rights to the cash flows from the Financial Asset expire or it transfers the Financial Asset and the transfer qualifies for derecognition under Ind AS 109. A Financial liability (or a part of a financial liability) is derecognised from the Company’s Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

1.3.18 Financial Instruments – Offsetting

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

1.3.19 Taxes on Income

The tax expenses for the period comprises of current tax and deferred income tax. Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the Other Comprehensive Income. In which case, the tax is also recognised in Other Comprehensive Income.

(a) Current Tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rates and laws that are enacted at the Balance sheet date.

(b) Deferred Tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax assets are recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilised. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

Presentation

The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously. In case of deferred tax assets and deferred tax liabilities, the same are offset if the Company has a legally enforceable right to set off corresponding current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority on the Company.

1.3.20 Segment Reporting

Operating segments are reported in the manner consistent with the internal reporting To the management of the company. The Company is reported at an overall level, and Hence there are no separate reportable segments as per Ind AS 108.

1.3.21 Research and Development

Revenue expenditure pertaining to research is charged to the Statement of Profit and Loss as and when incurred.

Development costs are capitalised as an intangible asset if it can be demonstrated that the project is expected to generate future economic benefits, it is probable that those future economic benefits will flow to the entity and the costs of the asset can be measured reliably, else it is charged to the Statement of Profit and Loss.

1.3.22 Earnings per Share

Basic earnings per share is calculated by dividing the net profit after tax by the weighted average number of equity shares outstanding during the year adjusted for bonus element in equity share. Diluted earnings per share adjusts the figures used in determination of basic earnings per share to take into account the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as at the beginning of the period unless issued at a later date.

1.3.23 Provisions, Contingent Liabilities

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

Disclosure of contingent liability is made when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources embodying economic benefits will be required to settle or a reliable estimate of amount cannot be made.

1.3.24 Events after Reporting Date

Where events occurring after the Balance Sheet date provide evidence of condition that existed at the end of reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

1.3.25 Non – Current Assets Held For Sales

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and sale is considered highly probable.

A sale is considered as highly probable when decision has been made to sell, assets are available for immediate sale in its present condition, assets are being actively marketed and sale has been agreed or is expected to be concluded within 12 months of the date of classification.

Non-current assets held for sale are neither depreciated nor amortised.

Assets and liabilities classified as held for sale are measured at the lower of their carrying amount and fair value less cost of sale and are presented separately in the Balance Sheet.

1.3.26 Cash Flows Statement

Cash Flows Statements are reported using the method set out in the Ind AS – 7, "Cash Flow Statements", whereby the Net Profit / (Loss) before tax is adjusted for the effects of the transactions of a Non-Cash nature, any deferrals or accrual of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

1.3.27 Cash and Cash Equivalents

Cash and cash equivalents comprise of cash on hand, cash at banks, short-term deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

1.3.28 Recent Pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under the Companies (Indian Accounting Standards) Rules, as issued from time to time. MCA vide notification dated May 7, 2025, issued the Companies (Indian Accounting Standards) Amendment Rules, 2025, introducing amendments to Ind AS 21 – The Effects of Changes in Foreign Exchange Rates and consequential amendments to Ind AS 101 – First-time Adoption of Indian Accounting Standards.

Further, MCA vide notification dated August 13, 2025, issued the Companies (Indian Accounting Standards) Second Amendment Rules, 2025, introducing amendments to Ind AS 1 – Presentation of Financial Statements, Ind AS 12 – Income Taxes, Ind AS 7 – Statement of Cash Flows and Ind AS 107 – Financial Instruments: Disclosures.

The Company has evaluated the impact of the aforesaid amendments and concluded that they do not have any material impact on its standalone financial statements, except for additional disclosure requirements, wherever applicable.

1.4 Critical Accounting Judgments and Key Sources of Estimation Uncertainty:

The preparation of the Company's Financial Statements requires management to make judgment, estimates and assumptions that affect the reported amount of revenue, expenses, assets and liabilities and the accompanying disclosures. 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 next financial years.

1.4.1 Income Tax

The Company's tax jurisdiction is in India. Significant judgments are involved in estimating budgeted profits for the purpose of paying advance tax, determining the income tax provisions, including the amount expected to be paid / recovered for uncertain.

1.4.2 Property Plant and Equipment/ Intangible Assets

Estimates are involved in determining the cost attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the management. Property, Plant and Equipment/Intangible Assets are depreciated/amortised over their estimated useful life, after taking into account estimated residual value. Management reviews the estimated useful life and residual values of the assets annually in order to determine the amount of depreciation/ amortisation to be recorded during any reporting period. The useful life and residual values are based on the Company's historical experience with similar assets and take into account anticipated technological changes. The depreciation/amortisation for future periods is revised if there are significant changes from previous estimates.

1.4.3 Defined Benefits Obligations

The costs of providing Gratuity and other post-employment benefits are charged to the Statement of Profit and Loss in accordance with Ind AS – 19, "Employee Benefits" over the period during which benefit is derived from the employees' services. It is determined by using the Actuarial Valuation and assessed on the basis of assumptions selected by the management. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These assumptions include salary escalation rate, discount rates, expected rate of return on assets and mortality rates. Due to complexities involved in the valuation and its long term in nature, a defined benefit obligation is highly sensitive to change in these assumptions. All assumptions are reviewed at each balance sheet date.

1.4.4 Fair value measurements 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 model, which involve various judgments and assumptions.

1.4.5 Recoverability of Trade Receivables

Judgments are required in assessing the recoverability of overdue trade receivables and determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate the risk of non-payment.

1.4.6 Provisions

The timing of recognition and quantification of the liability (including litigations) requires the application of judgment to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

1.4.7 Impairment of Financial and Non – Financial Assets

The impairment provisions for Financial Assets are based on assumptions about risk of default and expected cash loss rates. The Company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward-looking estimates at the end of each reporting period.

In case of non-financial assets company estimates asset's recoverable amount, which is higher of an asset's or Cash Generating Units (CGU's) fair value less costs of disposal and its value in use

In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if no such transactions can be identified, an appropriate valuation model is used.

1.4.8 Recognition of Deferred Tax Assets and Liabilities

Deferred tax assets and liabilities are recognised for deductible temporary differences and unused tax losses for which there is probability of utilisation against the future taxable profit. The Company uses judgment to determine the amount of deferred tax that can be recognised, based upon the likely timing and the level of future taxable profits and business developments.

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Note - 2 : Property, Plant & Equipments and Intangible Assets

(Rs. In Lakhs)

A. PROPERTY, PLANT & EQUIPMENTS

Particulars	Land & Development	Building	Plant & Machinery	Electrical Appliances	Office Equipments	Air Conditions	Vehicles	Furniture & Fixtures	Computers	Total
Gross Block										
As at 31 March, 2024	**28.41**	**1,432.97**	**1,229.23**	**48.18**	**43.78**	**16.54**	**331.81**	**104.93**	**117.17**	**3,353.02**
Additions	-	-	2.52	4.42	1.62	0.73	-	1.41	3.54	14.24
Disposals/ Adjustments	-	-	-	-	-	-	-	-	-	-
As at 31 March, 2025	**28.41**	**1,432.97**	**1,231.75**	**52.60**	**45.40**	**17.27**	**331.81**	**106.34**	**120.71**	**3,367.26**
Additions	-	-	0.07	0.08	0.76	0.40	247.20	1.79	6.42	256.72
Disposals/ Adjustments	-	-	-	-	-	-	47.00	-	0.19	47.19
As at 31 March, 2026	**28.41**	**1,432.97**	**1,231.82**	**52.68**	**46.16**	**17.67**	**532.01**	**108.13**	**126.94**	**3,576.79**
Accumulated Depreciation										
As at 31 March, 2024	**-**	**498.36**	**827.21**	**14.12**	**30.08**	**13.11**	**201.17**	**92.36**	**108.96**	**1,785.37**
Additions	-	47.86	58.42	2.40	2.80	1.08	23.46	6.69	2.55	145.26
Disposals/ Adjustments	-	-	-	-	-	-	-	-	-	-
As at 31 March, 2025	**-**	**546.22**	**885.63**	**16.52**	**32.88**	**14.19**	**224.63**	**99.05**	**111.51**	**1,930.63**
Additions	-	47.86	58.51	2.50	2.89	1.11	29.96	0.15	3.37	146.36
Disposals/ Adjustments	-	-	-	-	-	-	-	-	-	-
As at 31 March, 2026	**-**	**594.08**	**944.14**	**19.02**	**35.77**	**15.30**	**254.59**	**99.20**	**114.88**	**2,076.99**
Net Block										
Balance as on 31 March, 2025	**28.41**	**886.75**	**346.12**	**36.08**	**12.52**	**3.08**	**107.18**	**7.29**	**9.20**	**1,436.63**
Balance as on 31 March, 2026	**28.41**	**838.89**	**287.68**	**33.66**	**10.39**	**2.37**	**277.42**	**8.93**	**12.06**	**1,499.81**

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Note - 2 : Property, Plant & Equipments and Intangible Assets

(Rs. In Lakhs)

B. INTANGIBLE ASSETS

Particulars	Computer Software	Total
Gross Block		
As at 31 March, 2024	**6.66**	**6.66**
Additions	-	-
Disposals/ Adjustments	-	-
As at 31 March, 2025	**6.66**	**6.66**
Additions	-	-
Disposals/ Adjustments	-	-
As at 31 March, 2026	**6.66**	**6.66**
Accumulated Depreciation		
As at 31 March, 2024	**4.94**	**4.94**
Additions	-	-
Disposals/ Adjustments	-	-
As at 31 March, 2025	**4.94**	**4.94**
Additions	-	-
Disposals/ Adjustments	-	-
As at 31 March, 2026	**4.94**	**4.94**
Net Block		
Balance as on 31 March, 2025	**1.72**	**1.72**
Balance as on 31 March, 2026	**1.72**	**1.72**

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Notes to the Standalone Financial Statements for the year ended on 31st March, 2026

(Rs. In Lakhs)

Note - 3 - Financial Assets- Non Current Investment

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unquoted Investments :		
In Equity Shares of Subsidiary Companies		
Unquoted - Fully Paid Up		
Beyoung Store private limited	1.00	1.00
Total	**1.00**	**1.00**
Aggregate carrying value of unquoted investments.	1.00	1.00

Note:-Unquoted investment has been carried at cost.

Note - 4 - Other Financial Assets- Non Current

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured - Considered Good		
Rental Deposits	3.30	3.86
Security Deposits Others	18.41	18.41
Loans and Advances to Related Parties (Disputed Receivable)	156.60	156.60
Other Receivables	-	14.16
Total	**178.31**	**193.03**

Note - 5 - Other Non Current Assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
R&D Product Development Expenses	237.52	236.92
Total	**237.52**	**236.92**

Note - 6 - Inventories

Particulars	As at 31st March, 2026	As at 31st March, 2025
Raw materials	3,443.21	3,947.75
Work-in-progress	50.11	227.31
Finished goods/ Stock in Trade	482.73	77.99
Total	**3,976.05**	**4,253.05**

Note : Raw Materials, Work in Progress and Stores and Spares are valued at Landed Cost. Finished Goods and Scrap are valued at cost or net realisable value which ever is less.

Note -7- Trade Receivables - Current

Particulars	As at 31st March, 2026	As at 31st March, 2025
Considered Goods	2,378.45	1,267.45
Less: Allowance for Expected Credit Loss (Doubtful Debts)	(6.45)	(6.03)
Total	**2,372.00**	**1,261.42**

Trade Receivables Ageing Schedule

Year ended as on 31st March, 2026

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 Months	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
Considered Good	-	1,109.57	48.85	259.32	0.78	959.93	2,378.45
Which have significant increase in credit risk	-	-	-	-	-	-	-
Credit Impaired	-	-	-	-	-	-	-
Less: Allowance for Expected Credit loss	-	-	-	-	-	-	(6.45)
Trade Receivables	**-**	**1,109.57**	**48.85**	**259.32**	**0.78**	**959.93**	**2,372.00**

Note : Trade Receivable Ageing schedule including related parties

(Rs. In Lakhs)

Year ended as on 31st March, 2025

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 Months	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
Considered Good	-	301.04	4.38	1.17	249.31	711.55	1,267.45
Which have significant increase in credit risk	-	-	-	-	-	-	-
Credit Impaired	-	-	-	-	-	-	-
Less: Allowance for Expected Credit loss	-	-	-	-	-	-	(6.03)
Trade Receivables	**-**	**301.04**	**4.38**	**1.17**	**249.31**	**711.55**	**1,261.42**

Note : Trade Receivable Ageing schedule including related parties

Note - 8 - Cash & Cash Equivalents

Particulars	As at 31st March, 2026	As at 31st March, 2025
Cash and Cash Equivalents		
Cash in Hand	159.22	184.11
Bank Balance		
In Current Accounts	2.95	164.83
Total	**162.17**	**348.94**

Note : Cash in hand is certified and verified by the management of the company as on 31st March, 2026.

Note - 8.1- Other Bank Balances

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balances with bank in Fixed deposit accounts (maturity More than 3 months but less than 12 Months from reporting date)	2.12	-
Total	**2.12**	**-**

Note - 9 - Loans

Particulars	As at 31st March, 2026	As at 31st March, 2025
Loans & Advances		
Loans to Related Parties	-	211.09
Loans to Others	0.20	0.50
Total	**0.20**	**211.59**

Note - 10 - Other Current Assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
Loans & Advances		
Advance to Suppliers	5,948.28	4,422.69
Prepaid Expenses	4.12	1.64
Balances with Revenue Authorities	28.95	24.43
Others		
Accrued Interest on FD	0.05	-
Total	**5,981.40**	**4,448.76**

Note - 11 - Equity Share Capital

Particulars	As at 31st March, 2026	As at 31st March, 2025
Authorised		
2,60,00,000 (Previous Year 26,000,000) Equity Shares of Rs. 10 each	2,600.00	2,600.00
	2,600.00	**2,600.00**
Issued, Subscribed & Paid up		
2,47,49,180 (Previous Year: 2,34,25,513)Equity Shares of Rs. 10 each fully paid up	2,474.92	2,342.55
Total	**2,474.92**	**2,342.55**

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(Rs. In Lakhs)

Notes :

1)(i) During the year ended on 31st March, 2026 Company has issued 7,15,000 Equity shares on 1st April, 2025 pursuant to the conversion of convertible warrants at a Issue price of Rs. 30.00 per Warrant (including face value o Rs. 10.00 per Equity share and Security Premium of Rs. 20.00 per equity share), aggregating to Rs. 214.50/- Lakhs from which 25% amount received on Issue of Warrants and the funds has been utilised as per object.

1)(ii) Further, during the year ended 31st March, 2026, the Company allotted 6,08,667 Equity Shares on 11th April, 2025, pursuant to the conversion of convertible warrants, at an issue price of Rs. 30.00 per warrant, comprising Rs. 10.00 towards the face value of each Equity Share and Rs. 20.00 towards Securities Premium. The total consideration amounted to Rs. 182.60 lakhs.

2) Rights, Preferences and Restrictions Attached to Equity shares :

The Company has one class of equity shares having a par value of Rs. 10/- each. Each shareholder is eligible for one vote per share held. The dividend, if any 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, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts, in proportion to their share holding.

Notes :

a) Details of Shares held by each shareholder holding more than 5% of share capital

Particulars	As at 31st March, 2026	
	No of Shares	% held
Equity Shares		
Minto Purshotam Gupta	3,386,592	13.68%
Focal Ventures Private Limited	3,479,563	14.06%
Umanja Venkata Satya Siva Srihari Kolla	1,558,238	6.30%
Venture Gurukool Investment Trust	1,329,750	5.37%
Krishna Ventures	1,298,500	5.25%

Particulars	As at 31st March, 2025	
	No of Shares	% held
Equity Shares		
Minto Purshotam Gupta	3,386,467	14.46%
Focal Ventures Private Limited	2,270,896	9.69%
Umanja Venkata Satya Siva Srihari Kolla	1,558,238	6.65%
Venture Gurukool Investment Trust	1,329,750	5.68%
Krishna Ventures	1,183,500	5.05%
Meenakshi Gupta	1,172,143	5.00%

b) Details of Shares held by Promoter of the company and change in stake of the company during the year

Particulars	As at 31st March, 2026		
	No of Shares	% held	% Change
Equity Shares			
Minto Purshotam Gupta	3,386,592	13.68%	-0.77%
Meenakshi Gupta	1,172,146	4.74%	-0.27%

Particulars	As at 31st March, 2025		
	No of Shares	% held	% Change
Equity Shares			
Minto Purshotam Gupta	3,386,467	14.46%	4.12%
Meenakshi Gupta	1,172,143	5.00%	-0.74%

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(Rs. In Lakhs)

c) Reconciliation of equity outstanding at the beginning and at the end of the year

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balance at the beginning of the year		
- Number of shares	23,425,513	20,376,180
- Amount	2,342.55	2,037.62
Add: Shares issued during the year		
- Number of shares	1,323,667	3,049,333
- Amount	132.37	304.93
Add: Bonus Shares issued during the year		
- Number of shares	-	-
- Amount	-	-
Balance at the end of the year		
- Number of shares	**24,749,180**	**23,425,513**
- Amount	**2,474.92**	**2,342.55**

Note - 12 - Other Equity

Particulars	As at 31st March, 2026	As at 31st March, 2025
Securities Premium Reserve		
Balance at the beginning of the year	7,223.49	6,658.84
Add : Securities premium credited on share issue	91.30	564.65
Less: Utilised towards Forfeiture of share warrants	(50.00)	-
Balance at the end of the year	**7,264.79**	**7,223.49**
Retained Earning		
Balance at the beginning of the year	989.96	870.17
Add: Net Profit/(Net Loss) For the year	229.04	119.79
Balance at the end of the year	**1,219.00**	**989.96**
TOTAL	**8,483.79**	**8,213.45**
Other Comprehensive Income (OCI)		
Balance at the beginning of the year	(12.53)	2.69
Changes during the year	1.13	(15.22)
Balance at the end of the year	**(11.40)**	**(12.53)**
Capital Reserve		
Balance at the beginning of the year	-	-
Changes during the year	75.00	-
Balance at the end of the year	**75.00**	**-**
Share Warrants		
Opening Balance of Share Warrants	111.73	134.33
Add : Upfront money received during the period	45.70	282.33
Less: Utilised towards Forfeiture of share warrants	(25.00)	-
Less: Conversion of warrants into equity shares	(132.35)	(304.93)
Closing Balance of Share Warrants	**0.08**	**111.73**
Total Other Equity	**8,547.47**	**8,312.66**

Note - 13 - Long Term Borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured Borrowings		
From Banks and NBFC	234.14	52.54
Less: Current Maturity	(31.42)	(26.12)
Less: IND AS Transaction Cost Adjustment	(0.24)	(0.74)
Total	**202.48**	**25.68**
Unsecured Borrowings		
Loans from Intercorporate	67.75	62.75
Total	**67.75**	**62.75**
Total	**270.23**	**88.43**

Note :-Refer Note Number 13.1 for term & Condition related to Borrowing Taken By Company

(Rs. In Lakhs)

Note - 14- Long Term Provisions

Particulars	As at 31st March, 2026	As at 31st March, 2025
Gratuity (Unfunded)	31.43	25.39
Total	**31.43**	**25.39**

Note - 15 - Deferred Tax Assets / Liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Allowance for doubtful debts	0.42	1.06
EIR on Term Loan	0.50	0.51
Disallowances for items to be allowed in subsequent years	(1.44)	(1.44)
Depreciation as Per Companies Act 2013	146.36	145.26
Deeper as Per Income Tax Act	109.30	92.77
Difference in WDV	**37.06**	**52.49**
Gratuity Provision	9.67	6.97
Total Assets	**46.21**	**59.59**
Tax Rate as per Income Tax	25.168	25.168
Total Deferred Tax Assets	**11.62**	**15.00**
Deferred Tax Liability on Plant Assets (Gratuity)	-	-
Total Liability	-	-
Tax Rate as per Income Tax	25.168	25.168
Total Deferred Tax Liability	-	-
Closing (DTA) / DTL at the year end	**158.48**	**170.10**
Opening (DTA) / DTL	170.10	185.10
(DTA) / DTL Created during Current Year	**(11.62)**	**(15.00)**

Note : Movement in Deferred Tax Assets / Liabilities

For the year ended 31st March, 2026

Particulars	Deferred Tax Charge / Credit to Statement of Profit & loss	Deferred Tax Charge / Credit to Other Comprehensive Income
Deferred Tax Assets		
Deferred Tax Assets on Gratuity Liability	-2.79	0.38
Deferred Tax on EIR on term loan	-0.13	-
Allowance for Doubtful Debts / Receivables / Deposit	-0.11	-
WDV Timing Difference (Deferred Tax Basis)	-9.33	-
Disallowances—allowable in future years	0.36	-
TOTAL	**-12.00**	**0.38**
Deferred Tax Liabilities		
Deferred Tax Assets on Gratuity Liability	-	-
TOTAL	-	-
Net Deferred Tax (Assets)/Liabilities	**-12.00**	**0.38**

(Rs. In Lakhs)

For the year ended 31st March, 2025

Particulars	Deferred Tax Charge / Credit to Statement of Profit & loss	Deferred Tax Charge / Credit to Statement of Profit & loss
Deferred Tax Assets		
Deferred Tax Assets on Gratuity Liability	3.36	(5.12)
Deferred Tax on EIR on term loan	-0.13	-
Allowance for Doubtful Debts / Receivables / Deposit	-0.27	-
WDV Timing Difference (Deferred Tax Basis)	-13.21	-
Disallowances—allowable in future years	0.36	-
TOTAL	**(9.88)**	**(5.12)**
Deferred Tax Liabilities		
Deferred Tax Assets on Gratuity Liability	-	-
TOTAL	**-**	**-**
Net Deferred Tax (Assets)/Liabilities	**(9.88)**	**(5.12)**

Note - 16- Short Term Borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
Current Maturities of Non-Current Borrowings		
Bank Overdraft	94.55	-
Current maturities of Long - Term Debt	31.42	26.12
Total	**125.97**	**26.12**

Note :-Refer Note Number 16.1 for term & Condition related to Borrowing Taken By Company

Note - 17 - Trade Payables

Particulars	As at 31st March, 2026	As at 31st March, 2025
Trade Payables Others		
Trade Payables for Supplies	1,501.90	779.05
Trade Payables for Expenses	106.07	71.90
Total	**1,607.97**	**850.95**
Trade Payables MSME		
Trade Payables for Supplies	43.53	41.79
Total	**43.53**	**41.79**
Total	**1,651.50**	**892.74**

1. Trade Payables as on 31st March, 2026 has been taken as certified and verified by the management of the company .

2. The Company has initiated the process of identification of Vendors which falls under category of MSME, the disclosure relating to amount due to MSME are made to the extent information received.

3. Disclosure Under the Micro, Small and Medium Enterprises Development Act, 2006 (“MSMED Act 2006”) are Provided as Under, to the Extent the Company has Received Intimation from the “Suppliers” Regarding their Status Under the Act :

Particulars	As at 31st March, 2026	As at 31st March, 2025
Principal amount and the interest due thereon remaining unpaid to each supplier at the end of each accounting year (but within due date as per the MSMED Act)		
• Principal amount due to Micro and Small Enterprise	43.53	41.79
• Interest due on above	-	-
Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along-with the amount of the payment made to the supplier beyond the appointed	-	-
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 interest specified under the Micro, Small and Medium	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year .	-	-
Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the Small Enterprises.	-	-
TOTAL	**43.53**	**41.79**

(Rs. In Lakhs)

Trade Payables Ageing Schedule

Year ended as on 31st March, 2026

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
MSME	-	1.74	-	-	41.79	43.53
Others	-	898.16	463.37	7.66	238.78	1,607.97
Disputed dues- MSME	-	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-	-
Trade Payables	**-**	**899.90**	**463.37**	**7.66**	**280.57**	**1,651.50**

Year ended as on 31st March, 2025

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
MSME	-	-	-	-	41.79	41.79
Others	-	596.02	16.15	0.72	238.06	850.95
Disputed dues- MSME	-	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-	-
Trade Payables	**-**	**596.02**	**16.15**	**0.72**	**279.85**	**892.74**

Note - 18 - Other Short term Financial Liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Other Current Liability	298.98	213.27
Total	**298.98**	**213.27**

Note - 19 - Short Term Provisions

Particulars	As at 31st March, 2026	As at 31st March, 2025
Provision for Expense	18.63	10.68
Provision for Employee benefits		
Gratuity (Unfunded)	17.47	15.35
Total	**36.10**	**26.03**

Note - 20 - Other Current Liabilities (Non Financial)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Advance from customers	582.22	145.89
Statutory Dues - GST and others	7.65	9.41
Total	**589.87**	**155.30**

Note - 21 - Current Tax Liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Provision for Income Tax [net of prepaid taxes]	227.35	140.48
Total	**227.35**	**140.48**

Notes to the Standalone Financial Statements for the year ended on 31st March, 2026

(Rs. in Lakhs)

Note - 13.1 - Details of Long Term Borrowings

Sr. No.	Lender	Nature of facility	Loan Amount	Amount outstanding as at 31st March, 2026	Rate of interest (%)	Repayment Terms	Security / Principal terms and conditions
1	Bank of India	Vehicle Loan	180.00	170.67	9.35%	Repayable in 84 Monthly Instalments of Rs.292811/- Each	Hypothecation of BMW Car financed through Loan
2	Bank of India	Vehicle Loan	25.10	24.02	9.35%	Repayable in 84 Monthly Instalments of Rs.40831/- Each	Hypothecation of Toyota Innova Hycross (Hybrid) Car Purchased through Loan
3	Bank of India	Vehicle Loan	20.90	20.00	9.35%	Repayable in 84 Monthly instalments of Rs.33999/- Each	Hypothecation of KIA Clavis (Petrol) Four-Wheeler Purchased through Loan
4	HDFC Bank LTD Loan A/c	Vehicle Loan	31.35	19.45	7.40%	Repayable in 60 Monthly instalments of Rs.1,77,113/- Each	Hypothecation of BMW Car Purchased through Loan
5	Unsecured loan	Unsecured loan	-	67.75	-	On Demand	-
	TOTAL			**301.89**			

Note - 16.1 - Details of Short Term Borrowings

Sr. No.	Lender	Nature of facility	OD Amount	Amount outstanding as at 31st March, 2026	Rate of interest (%)	Repayment Terms	Security / Principal terms and conditions
1	Kotak Mahindra Bank OD	OD	200.00	94.55	3.50% p.a. + Repo Rate	Repayable on demand	Exclusive charge on all existing and future receivables, current assets, movable assets and movable fixed assets of the borrower. First and exclusive equitable mortgage over the specified factory land & building at Pantnagar and residential property at Banjara Hills.
	TOTAL			**94.55**			

Deccan Health Care Limited
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Notes to the Standalone Financial Statements for the year ended on 31st March, 2026

(Rs. In Lakhs)

Note - 22 - Revenue From Operations

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Sale of Products		
Export Sales	3.48	10.21
Domestic Sales	8,913.62	7,502.98
Total	**8,917.10**	**7,513.19**

Note - 23 - Other Income

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Interest Income	0.87	0.57
Total	**0.87**	**0.57**
23.1 Interest Income comprises:		
Interest Income	0.87	0.57
Total	**0.87**	**0.57**

Note - 24 - Cost Of Materials Consumed

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Opening Stock at the beginning of the year	3,947.75	3,603.58
Add : Purchases and Incidental Expenses (Net of returns, claims/ discount, if any)	5,787.91	4,440.54
Less : Closing Stock at the end of the year	3,443.21	3,947.75
Total	**6,292.45**	**4,096.37**

Note - 25 - Changes In Inventories Of Finished Goods, Work-In-Progress and Stock-In-Trade

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Opening Stock		
Work-in-Progress & Finished Goods	305.31	966.09
	305.31	966.09
Closing Stock		
Work-in-Progress & Finished Goods	532.85	305.31
	532.85	305.31
Total	**(227.54)**	**660.78**

Note - 26 - Employee Benefit Expenses

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Salaries, Wages and Bonus	510.51	413.44
Contributions to Provident and Other Fund	-	0.41
Gratuity and Leave Encashment (net of reversals, if any)	9.67	6.97
Staff Welfare Expenses	4.35	14.00
Total	**524.53**	**434.82**

Note - 27 - Finance Costs

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Financial Expenses to Bank		
Bank Charges	18.68	1.64
Interest on OD	3.40	-
Financial Expenses to Others		
Interest on unsecured loan	14.03	5.24
Interest Expenses - IRR	0.50	0.51
Total	**36.61**	**7.39**

Deccan Health Care Limited

CIN: L72200TG1996PLC024351

6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India, 500082

Notes to the Standalone Financial Statements for the year ended on 31st March, 2026

(Rs. In Lakhs)

Note - 28 - Depreciation & Amortisation Expenses

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Depreciation on Property, Plant and Equipments	146.36	145.26
Total	**146.36**	**145.26**

Note - 29 - Other Expenses

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Manufacturing & Service Cost		
Power & Fuel Exp	58.34	47.21
Labour & Job Work Expenses	365.09	331.19
Freight & Transportation	12.15	16.10
Repairs & Maintenance Expenses	17.47	8.80
Testing Fees	0.31	0.37
Rent Expenses	9.41	8.95
Factory Expenses	2.33	4.39
Total Manufacturing & Service Cost	**465.10**	**417.01**
Administration, Selling & Other Expenses		
Auditors Remuneration	8.00	6.00
Professional Charges & Fees	20.59	54.58
Written off	90.00	-
Conveyance & Travelling Expenses	25.55	33.09
Service Charges	45.33	92.78
Director's Sitting Fees	2.50	1.20
Miscellaneous Expenses	27.03	-
Selling & Distribution Expense	1,034.27	1,275.75
Insurance Expenses	8.38	3.95
Office Expenses	5.30	6.00
License & Membership Fees	6.32	7.05
Printing & Stationery	1.14	2.43
Software/Hardware Expenses	3.14	7.80
Sales Promotion Expenses	16.06	-
Telephone Expenses	2.42	2.48
Security Charges	3.71	4.47
Expected Credit Loss (Doubtful Debt)	0.42	1.06
Loss on Sale of Vehicle	14.00	-
Rate and taxes	0.51	2.36
Product Service Expenses	60.21	84.21
Total Administration, Selling & Other Expenses	**1,374.88**	**1,585.21**
Total	**1,839.98**	**2,002.22**

Note - 29.1 - Auditor Remuneration

Particulars	Year ended 31st March , 2026
Audit Fees	6.00
Tax Audit Fees	2.00
Total	**8.00**

Note - 30 - Tax Expense

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Tax Expenses	88.54	57.01
Deferred Tax Expenses/(Reversal)	(12.00)	(9.88)
Total	**76.54**	**47.13**

(Rs. In Lakhs)

Note - 31 - Earnings Per Share (EPS)

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Net Profit / (Loss) for calculation of basic / diluted EPS	229.04	119.79
Weighted Average Number of Equity Shares in calculating Basic EPS	24,732,504	21,516,334
Weighted Average Number of Equity Shares in calculating Diluted EPS	24,732,504	25,749,180
Basic Earnings/(Loss) Per Share	0.93	0.56
Diluted Earnings/(Loss) Per Share	0.93	0.47
Nominal Value of Equity Shares	10.00	10.00

Note - 32 - Details of Employee Benefits:

The Company has the following post-employment benefit plans:

A. Defined Contribution Plan

Contribution to defined contribution plan recognised as expense for the year is as under:

The Company offers its employees benefits under defined contribution plans in the form of provident fund. Provident fund cover substantially all regular employees which are on payroll of the company. Both the employees and the Company pay predetermined contributions into the provident fund and approved superannuation fund. The contributions are normally based on a certain proportion of the employee's salary and are recognised in the Statement of Profit and Loss as incurred.

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Contribution to provident fund and other Fund	-	0.41

B. Defined Benefit Plan - Gratuity:

(i) The Company administers its employees' gratuity scheme funded liability. The present value of the liability for the defined benefit plan of gratuity obligation is determined based on actuarial valuation by an independent actuary at the period end, which is calculated using the projected unit credit method, which recognises each year of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

(ii) Gratuity benefits in India are governed by the Payment of Gratuity Act, 1972. The key features are as under

Benefits Offered	15/26* salary* Duration of service
Salary Definition	Basic Salary Including Dearness Allowance (if any)
Benefit Ceiling	Benefit Ceiling of Rs 20 Lakhs
Vesting Conditions	5 Years of Continuous Service (Not Applicable In Case of Death/ Disability)
Benefit Eligibility	Upon Death or resignation or withdrawal or retirement
Retirement Age	60 Years

(iii) Characteristics of defined benefit plans and risks associated with them:

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

A. Actuarial Risk:

It is the risk that benefits will cost more than expected. This can arise due to one of the following reasons:

Adverse Salary Growth Experience:

Salary hikes that are higher than the assumed salary escalation will result into an increase in Obligation at a rate that is higher than expected.

Variability in mortality rates: If actual mortality rates are higher than assumed mortality rate assumption than the Gratuity Benefits will be paid earlier than expected. Since there is no condition of vesting on the death benefit, the acceleration of cashflow will lead to an actuarial loss or gain depending on the relative values of the assumed salary growth and discount rate.

Variability in withdrawal rates: If actual withdrawal rates are higher than assumed withdrawal rate assumption than the Gratuity Benefits will be paid earlier than expected. The impact of this will depend on whether the benefits are vested as at the resignation date.

(Rs. In Lakhs)

B. Investment Risk:

For funded plans that rely on insurers for managing the assets, the value of assets certified by the insurer may not be the fair value of instruments backing the liability. In such cases, the present value of the assets is independent of the future discount rate. This can result in wide fluctuations in the net liability or the funded status if there are significant changes in the discount rate during the inter- valuation period.

C. Liquidity Risk:

Employees with high salaries and long durations or those higher in hierarchy, accumulate significant level of benefits. If some of such employees resign/retire from the company there can be strain on the cashflows.

D. Market Risk:

Market risk is a collective term for risks that are related to the changes and fluctuations of the financial markets. One actuarial assumption that has a material effect is the discount rate. The discount rate reflects the time value of money. An increase in discount rate leads to decrease in Defined Benefit Obligation of the plan benefits & vice versa. This assumption depends on the yields on the corporate/government bonds and hence the valuation of liability is exposed to fluctuations in the yields as at the valuation date.

E. Legislative Risk:

Legislative risk is the risk of increase in the plan liabilities or reduction in the plan assets due to change in the legislation/regulation. The government may amend the Payment of Gratuity Act thus requiring the companies to pay higher benefits to the employees. This will directly affect the present value of the Defined Benefit Obligation and the same will have to be recognized immediately in the year when any such amendment is effective.

C. Changes in the Present value of Obligation

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Present Value of Obligation as at the beginning	40.74	13.51
Current Service Cost	6.92	5.92
Interest Expense or Cost	2.75	0.98
Re-measurement (or Actuarial) (gain) / loss arising from:		
- change in financial assumptions	(0.19)	0.55
- experience variance	(1.32)	19.79
Present Value of Obligation as at the end of the year	**48.90**	**40.74**
Bifurcation of Actuarial losses/ (gains)		
Actuarial losses/ (gains) arising from change in	(0.19)	0.55
Actuarial losses/ (gains) arising from experience adjustments	(1.32)	19.79
Actuarial losses/ (gains)	**(1.52)**	**20.34**
Bifurcation of Present Value of Benefit Obligation		
Current - Amount due within one year	17.47	15.35
Non-Current - Amount due after one year	31.43	25.39
Total	**48.90**	**40.74**

(Rs. In Lakhs)

Expected Benefit Payments in Future Years
(Projections are for current members and their currently accumulated benefits)

Year 1	17.47	15.35
Year 2	5.61	1.49
Year 3	4.77	1.51
Year 4	5.32	1.48
Year 5	2.96	2.59
Year 6 and above	12.77	18.32

Sensitivity Analysis of Defined Benefit Obligation with references to Key Assumptions

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Discount Rate Sensitivity		
Increase by 0.50%	(0.79)	39.43
Decrease by 0.50%	0.82	42.18
Salary growth rate Sensitivity		
Increase by 0.50%	0.81	42.15
Decrease by 0.50%	(0.78)	39.43
Withdrawal rate (W.R.) Sensitivity		
Increase by 0.50%	-	40.53
Decrease by 0.50%	-	40.97

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Amounts recognized in Balance Sheet		
Net Liability / (Asset) recognised in Balance Sheet	48.90	40.74
Amounts recognized in Balance Sheet	**48.90**	**40.74**
Amounts recognized in Statement of Profit and Loss		
Current Service Cost	6.92	5.92
Net interest on net Defined Liability / (Asset)	2.75	1.06
Expenses recognised in Statement of Profit and Loss	**9.67**	**6.97**

Actuarial Assumptions

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Discount Rate	6.87%	6.75%
Expected rate of salary increase	8.00%	8.00%
Mortality Rates	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.
Attrition/Withdrawal Rate	20% p.a.	20% p.a.
Retirement Age	60	60

(Rs. In Lakhs)

Note- 33 - Contingent Liabilities and Capital Commitments

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Contingent Liabilities		
Indirect Tax Liability	-	-
Income Tax law	1,870.90	1677.19

Note - 34 - Segment Reporting

Operating segments are identified based on the internal reports that are regularly reviewed by the Chief Operating Decision Maker (CODM) for the purpose of allocating resources to the segments and assessing their performance.

The Managing Director has been identified as the Chief Operating Decision Maker (CODM). The Company is engaged in the manufacturing nutraceutical products, distributes soft gelatin capsules, food pills, vitamin supplements, nutritional meals and operates substantially within India. The CODM reviews the Company's financial and operating performance as a single operating segment and allocates resources accordingly.

Accordingly, the Company has only one reportable operating segment, namely the manufacturing and sale of nutraceutical products, and one geographical segment, as substantially all of its operations are carried out in India. Therefore, the disclosure requirements of Ind AS 108 relating to multiple reportable operating segments are not applicable.

Note - 35 – Financial Instruments

Financial Risk Management – Objectives and Policies

The Company’s financial liabilities mainly comprise the loans and borrowings in domestic currency, money related to capital expenditures, trade and other payables. The main purpose of these financial liabilities is to finance the Company’s operations. The Company’s financial assets comprise mainly of investments, security deposits, cash and cash equivalents, other balances with banks, trade and other receivables that derive directly from its business operations.

The Company is exposed to the Market Risk, Credit Risk and Liquidity Risk from its financial instruments.

The Management of the Company has implemented a risk management system which is monitored by the Board of Directors of the Company. The general conditions for compliance with the requirements for proper and future-oriented risk management within the Company are set out in the risk management principles. These principles aim at encouraging all members of staff to responsibly deal with risks as well as supporting a sustained process to improve risk awareness. The guidelines on risk management specify risk management processes, compulsory limitations, and the application of financial instruments. The risk management system aims to identify, assess, mitigate the risks in order to minimize the potential adverse effect on the Company’s financial performance.

The following disclosures summarize the Company’s exposure to the financial risks and the information regarding use of derivatives employed to manage the exposures to such risks. Quantitative Sensitivity Analysis has been provided to reflect the impact of reasonably possible changes in market rate on financial results, cash flows and financial positions of the Company.

A. Financial Assets and Liabilities

Particulars	Year ended as on 31st March, 2026		
	Amortised Cost **	FVTPL ***	FVTPL ***
Assets Measured at			
Trade receivables	2,372.00	-	-
Cash and Cash Equivalent	162.17	-	-
Other Bank Balances	2.12	-	-
Loans	0.20	-	-
Other Financial Assets	178.31	-	-
Total	**2,714.80**	**-**	**-**
Liabilities Measured at			
Borrowings (including current maturities of non-current borrowings)	301.65	-	-
Trade payables	1,651.50	-	-
Other Financial Liabilities	298.98	-	-
Total	**2,252.13**	**-**	**-**

(Rs. In Lakhs)

Particulars	Year ended as on 31st March, 2025		
	Amortised Cost **	FVTPL ***	FVTPL ***
Assets Measured at			
Investments*	-	-	-
Trade receivables	1,261.42	-	-
Cash and Cash Equivalent	348.94	-	-
Other Bank Balances	-	-	-
Loans	211.59	-	-
Other Financial Assets	193.03	-	-
Total	**2,014.98**	**-**	**-**
Liabilities Measured at			
Borrowings (including current maturities of non-current borrowings)	114.55	-	-
Trade payables	892.74	-	-
Other Financial Liabilities	213.27	-	-
Total	**1,220.56**	**-**	**-**

(**) Fair value of financial assets and liabilities measured at amortized cost approximates their respective carrying values as the management has assessed that there is no significant movement in factor such as discount rates, interest rates, credit risk from the date of the transition. The fair values are assessed by the management using Level 3 inputs.
(***) The financial instruments measured at FVTPL represents current investments and derivative assets having been valued using level 2 valuation hierarchy.

Fair value hierarchy
The fair value of financial instruments as referred to in note below has been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities [Level 1 measurements] and lowest priority to unobservable inputs [Level 3 measurements].

The categories used are as follows:

Level 1: Quoted prices for identical instruments in an active market
Level 2: Directly (i.e. as prices) or indirectly (i.e. derived from prices) observable market inputs, other than Level 1 inputs; and
Level 3: Inputs which are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part using a net asset value or valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

B. Market Risk

Market Risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market Risk comprises three types of Risk: "Interest Rate Risk, Currency Risk and Other Price Risk". Financial instrument affected by the Market Risk includes loans and borrowings in foreign as well as domestic currency, retention money related to capital expenditures, trade and other payables.

(a) Interest Rate Risk
Interest Rate Risk is the risk that fair value or future cash outflows of a financial instrument will fluctuate because of changes in market interest rates. An upward movement in the interest rate would adversely affect the borrowing cost of the Company. The Company is exposed to long term and short - term borrowings. The Company manages interest rate risk by monitoring its mix of fixed and floating rate instruments and taking actions as necessary to maintain an appropriate balance. The Company has not used any interest rate derivatives.

(Rs. In Lakhs)

Exposure to Interest Rate Risk

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Borrowing bearing fixed rate of interest	67.75	62.75
Borrowing bearing variable rate of interest	328.45	51.80

Sensitivity Analysis

Profit / (Loss) estimates to higher / lower interest rate expense from borrowings bearing variable rate of interest as a result of changes in interest rate.

Particulars(*)	Year ended 31st March , 2026	Year ended 31st March , 2025
Interest Rate – Increase by 50 Basis Points	(1.64)	(0.26)
Interest Rate – Decrease by 50 Basis Points	1.64	0.26

(*) holding all other variable constant. Tax impact not considered.

(b) Foreign Currency Risk

The Company is exposed to foreign exchange risk arising from foreign currency transactions, primarily with respect to the US Dollar. Foreign exchange risk arises from recognized assets and liabilities denominated in a currency that is not the functional currency of the Company. Considering the volume of foreign currency transactions, the Company has taken certain forward contracts to manage its exposure.

Exposure to Foreign Currency Risk

The Carrying amount of Company's unhedged Foreign Currency denominated monetary items are as follows:

Particulars	Year ended as on 31st March, 2026	
	Amount in USD	Amount
Net Unhedged Assets (Trade Receivables, Other Receivables, & Loans Given)	-	-
Net Unhedged Liabilities	-	-
Net Exposure Assets / (Liabilities)	**-**	**-**

Particulars	Year ended as on 31st March, 2025	
	Amount in USD	Amount
Net Unhedged Assets (Trade Receivables, Other Receivables, & Loans Given)	1320.19	1.13
Net Unhedged Liabilities	-	-
Net Exposure Assets / (Liabilities)	**1,320.19**	**1.13**

Sensitivity Analysis

The sensitivity of profit or (loss) to changes in the exchange rates arises mainly from foreign currency denominated financial instruments.

Particulars	Year ended as on 31st March, 2026	
	Amount in USD	Amount
INR / USD – Increase by 5%	-	-
INR / USD – Decrease by 5%	-	-

Particulars	Year ended as on 31st March, 2025	
	Amount in USD	Amount
INR / USD – Increase by 5%	66.01	0.06
INR / USD – Decrease by 5%	(66.01)	(0.06)

(*) holding all other variable constant. Tax impact not considered.

(Rs. In Lakhs)

(c) Other Price Risk

Other Price Risk is the Risk that the fair value of a financial instrument will fluctuate due to changes in market traded price. The Company is exposed to price risk arising mainly from investments in equity/equity-oriented instruments recognized at FVTPL/FVTOCI.

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Investments (FVTPL)	-	-
Investments (FVTOCI)	-	-

C. Credit Risk

Credit risk is the risk that a counterparty fails to discharge its obligation to the Company. The Company's exposure to credit risk is influenced mainly by cash and cash equivalents, trade receivables and other Financial assets measured at amortized cost. The Company continuously monitors defaults of customers and other counterparties and incorporates this information into its credit risk controls.

The Company assesses and manages credit risk based on internal credit rating system. Internal credit rating is performed for each class of financial instruments with different characteristics. The Company assigns the following credit ratings to each class of financial assets based on the assumptions, inputs and factors specific to the class of financial assets. (i) Low credit risk, (ii) Moderate credit risk, (iii) High credit risk.

Based on business environment in which the Company operates, a default on a financial asset is considered when the counter party fails to make payments within the agreed time period as per contract. Loss rates reflecting defaults are based on actual credit loss experience and considering differences between current and historical economic conditions.

Financial assets (other than trade receivables) that expose the entity to credit risk are managed and categorized as follows:

Basis of categorisation	Asset class exposed to credit	Provision for expected credit loss
Low credit risk	Cash and cash Equivalents, other bank balances, loans and other financial assets	12 month expected credit loss.
Moderate credit risk	Other financial assets	12 month expected credit loss, unless credit risk has increased significantly since initial recognition, in which case allowance is measured at life time expected credit loss
High credit risk	Other financial assets	Life time expected credit loss (when there is significant deterioration) or specific provision whichever is higher

Financial assets (other than trade receivables) that expose the entity to credit risk (Gross exposure): –

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Low Credit Risk		
Cash and cash equivalents	162.17	348.94
Bank Balances other than above	2.12	-
Loans	0.20	211.59
Other Financial Assets	178.31	193.03
Moderate/ High Credit Risk	-	-
Total	**342.80**	**753.56**

(Rs. In Lakhs)

(i) Cash and cash equivalent and bank balance:
Credit risk related to cash and cash equivalents and bank balance is managed by only accepting highly rated banks and diversifying bank deposits and accounts in different banks.

(ii) Loans and Other financial assets measured at amortized cost:
Other financial assets measured at amortized cost includes Security Deposit to various authorities , Loans to staff and other receivables. Credit risk related to these other financial assets is managed by monitoring the recoverability of such amounts continuously, while at the same time internal control system in place ensure the amounts are within defined limits.

(iii) Trade receivables:
Life time expected credit loss is provided for trade receivables. Based on business environment in which the Company operates, a default on a financial asset is considered when the counter party fails to make payments within the agreed time period as per contract. Loss rates reflecting defaults are based on actual credit loss experience and considering differences between current and historical economic conditions. Assets are written off when there is no reasonable expectation of recovery, such as a debtor declaring bankruptcy or a litigation decided against the Company. The Company continues to engage with parties whose balances are written off and attempts to enforce repayment. Recoveries made are recognized in statement of profit and loss.

(iv) Expected credit losses:
Expected credit loss for trade receivables under simplified approach:

The Company recognizes lifetime expected credit losses on trade receivables & other financial assets using a simplified approach, wherein Company has defined percentage of provision by analysing historical trend of default based on the criteria defined below and such provision percentage determined have been considered to recognize life time expected credit losses on trade receivables (other than those where default criteria are met in which case the full expected loss against the amount recoverable is provided for). Further, the Company has evaluated recovery of receivables on a case to case basis. No provision on account of expected credit loss model has been considered for related party balances. The Company computes credit loss allowance based on provision matrix. The provision matrix is prepared on historically observed default rate over the expected life of trade receivable and is adjusted for forward - looking estimate. The provision matrix at the end of reporting period is as follows:

Particulars	Expected Loss Rate
All Receivables excluding Related Parties	0.50%

Movement in Expected Credit Loss Allowance on Trade Receivables	Year ended 31st March , 2026	Year ended 31st March , 2025
Balance at the beginning of the reporting year	(6.03)	(4.97)
Loss Allowance measured at lifetime expected credit losses	(0.42)	(1.06)
Balance at the end of reporting year	**(6.45)**	**(6.03)**

D. Liquidity Risk
Liquidity Risk is the risk that the Company will encounter difficulty in raising the funds to meet the commitments associated with financial instruments that are settled by delivering cash or another financial asset. Liquidity risk may result from an inability to sell a financial asset quickly at close to its fair value. 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.

The cash credit and other facilities may be drawn at any time and may be terminated by the bank without notice.

Maturities of Financial Liabilities:
The tables below analyse the Company's financial liabilities into relevant maturity based on their contractual maturities for all non-derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant. As per **Annexure "A"**

(Rs. In Lakhs)

E. Capital Management

The Company's capital management objectives are to ensure the company's ability to continue as a going concern, to provide an adequate return to share holders.

The Company monitors capital on the basis of the carrying amount of equity less cash and cash equivalents as presented on the face of balance sheet. Management assesses the Company's capital requirements in order to maintain an efficient overall financing structure while avoiding excessive leverage. This takes into account the subordination levels of the Company's various classes of debt. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares, or sell assets to reduce debt.

The Company manages its capital on the basis of Net Debt to Equity Ratio which is Net Debt (Total Borrowings net of Cash and Cash Equivalents) divided by total equity.

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Total Borrowings	396.20	114.55
Less: Cash and Cash Equivalents	162.17	348.94
Net Debt (A)	**234.03**	**(234.39)**
Total Equity (B)	**11,022.39**	**10,655.21**
Capital Gearing Ratio (B/A)	**47.10**	**(45.46)**

The Company has complied with the covenants as per the terms and conditions of the major borrowing facilities throughout the Reporting Period.

Note - 36 – Balance confirmation of Receivables

Confirmation letters have not been obtained from all the parties in respect of Trade Receivable, Other Non- Current Assets and Other Current Assets. Accordingly, the balances of the accounts are subject to confirmation, reconciliation and consequent adjustments, if any.

Note - 37 – Balance Confirmation of Payables

Confirmation letters have not been obtained from all the parties in respect of Trade Payable and other current liabilities. Accordingly, the balances of the accounts are subject to confirmation, reconciliation and consequent adjustments, if any.

Note - 38 – Events occurring after the Balance sheet Date

The Group evaluates events and transactions that occur subsequent to the balance sheet date but prior to approval of the financial statements to determine the necessity for recognition and/or reporting of any of these events and transactions in the financial statements. There are no subsequent events to be recognized or reported that are not already disclosed.

Note – 39– Additional regulatory information

A) The title deeds of immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.

B) The Company does not have any investment property.

C) The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Assets) and Intangible assets.

D) There are no loans or advances in the nature of loans are granted to Promoters, Directors, KMPs and their related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are outstanding as on 31 March 2026:
(i) repayable on demand; or
(ii) without specifying any terms or period of repayment

E) No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder

F) The company is not declared wilful defaulter by any bank or financial institution or other lender.

G) The company has not undertaken any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

H) No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

I) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the company or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

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

K) No transactions has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961. There are no such previously unrecorded income or related assets.

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

M) As per Section 135 of the Companies Act, 2013, the provisions related to Corporate Social Responsibility (CSR) are not applicable to the Company, as it does not meet the thresholds of net worth, turnover, or net profit as prescribed under the Act during the immediately preceding financial year.

N) During the year ended 31st March, 2026, Company has issued 13,23,667 Equity Shares upon the conversion of Convertible warrants at Rs. 30/- each (including face value of Rs. 10.00 per share and Security Premium of Rs. 20.00 per share), aggregating to amount of Rs. 397.10 Lakhs. Out of the total consideration, 25% of the amount was received at the time of issue of warrants and the balance 75% has been received during the year on conversion. And the funds has been utilised as per the object.

O) The Company has one subsidiary as at March 31, 2026. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions relating to the restriction on the number of layers of subsidiaries as prescribed under Section 2(87) of the Companies Act, 2013 read with the Companies (Restriction on Number of Layers) Rules, 2017.

P) The Company has complied with the provisions of the Companies Act, 2013 regarding registration of Charges with the Registrar of Companies (ROC). All charges created, modified or satisfied by the Company, if any, have been duly registered, and no charges remained pending for the registration, modification or satisfaction as at 31st March, 2026.

Note – 40– Previous year's figures have been regrouped, reclassified wherever necessary to correspond with the current year classification / disclosure.

Annexure A **(Rs. In Lakhs)**

Maturity Table of Financial Liabilities

As at 31st March, 2026

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
Borrowings (including current maturities of non- current borrowing and excluding lease liabilities)	125.97	84.45	36.48	149.54	396.44
Less: IND AS Effect	-	-	-	-	0.24
Total	**125.97**	**84.45**	**36.48**	**149.54**	**396.20**
Trade payables	899.90	463.37	7.66	280.57	1,651.50
Other financial liabilities	-	-	-	-	-
Total	**1,025.87**	**547.82**	**44.13**	**430.11**	**2,047.70**

As at 31st March, 2025

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
Borrowings (including current maturities of non- current borrowing and excluding lease liabilities)	26.12	63.29	13.13	12.75	115.29
Less: IND AS Effect	-	-	-	-	0.74
Total	**26.12**	**63.29**	**13.13**	**12.75**	**114.55**
Trade payables	596.02	16.15	0.72	279.85	892.74
Other financial liabilities	-	-	-	-	-
Total	**622.14**	**79.44**	**13.85**	**292.60**	**1,007.29**

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India, 500082
Notes to the Standalone Financial Statements for the year ended on 31st March, 2026

(Rs. In Lakhs)

Note - 41 - Related Party Transaction

Names of Related Parties and Description of Relationship

Sr. No.	Nature of Relationship	Name of Related Parties
1	Key Management Personnel & Directors	Minto Purshotam Gupta Meenakshi M Gupta Ravi Ram Prasad Umanja Venkata Satya Siva Srihari Kolla Parth H Palera Vaishali Gagnani Shikha Das Ronak Rajeshbhai Darji
2	Relatives of Key Person	Mohita Gupta Mohak Gupta
3	Subsidiary Company	Beyoung Store Private Limited
4	Associates /Sister Concern/Enterprise	Mintakashi FMCH Products India (OPC) Private Limited Beyoung Store (Proprietor Mohak gupta)

Notes:

Vaishali Gagnani (Company Secretary) has been resigned on 01st January, 2025.
Mohak Gupta has been appointed as Whole time director on 11th April, 2025.
Ronak Rajeshbhai Darji (Company Secretary) has been appointed on 4th July, 2025.
Ronak Rajeshbhai Darji (Company Secretary) has been resigned on 01st Dec, 2025.
Shikha Das (Company Secretary) has been appointed on 25th April, 2026.

Note: Related parties are identified by the Management and relied up on by the Auditor.

Sr. No.	Nature of Transaction	Transaction Value for the year ended 31st March, 2026	Transaction Value for the year ended 31st March, 2025
(A)	**Volume of Transactions**		
1	**Remuneration to KMP, Directors & Relatives**		
	Minto Purshotam Gupta	117.00	117.00
	Mohak M Gupta	49.92	20.41
	Mohita Gupta	30.00	14.41
	Ronak Rajeshbhai Darji	3.32	-
	Parth H Palera	2.20	2.96
	Vaishali Gagnani	-	4.90
2	**Sales**		
	Beyoung Store (Proprietorship)	38.73	420.38
	Mintakashi FMCH Products India (OPC) Private Limited	2.49	0.44
	Mosachi Nutritech Private Limited	-	0.08
	Beyoung stores Private Limited	1,567.47	-
3	**Purchase**		
	Mintakashi FMCH Products India (OPC) Private Limited	16.87	60.20
	Mosachi Nutritech Private Limited	18.22	11.50
	Beyoung stores Private Limited	314.59	-
4	**Reimbursement**		
	Beyoung Store Private Limited	11.98	125.40
5	**Commission Expense**		
	Beyoung Store Private Limited	356.45	6.93

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarkapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India, 500082
Notes to the Standalone Financial Statements for the year ended on 31st March, 2026

Sr. No.	Nature of Transaction	Balance Value as at 31st March, 2026	Balance Value as at 31st March, 2025
(B)	**Outstanding as at Closing:**		
	Minto Purshotam Gupta	186.12	146.50
	Meenakshi M Gupta	2.53	2.53
	Mohak M Gupta	2.37	6.20
	Parth H Palera	0.74	0.26
	Ronak Rajeshbhai Darji	1.08	-
	Mohita Gupta	37.49	31.20
	DWC Global Pvt Ltd	(156.60)	(156.60)
	Mintakashi FMCH Products India (OPC) Pvt ltd	(445.21)	(49.11)
	Beyoung Store Private Limited	(1,086.52)	(210.97)
	Beyoung Store (Proprietorship)	(385.47)	(384.41)
	Beyoung Store Nepal Private Limited	1.91	1.91
	Mosachi Nutritech Private Limited	13.78	9.20
	Beyoung Store Private Limited(Investment)	1.00	1.00

Notes: The Amount Shown above as Negative is Debit Balance

As per our Report of even date attached
For, Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

For and on the behalf of Board of Directors
For, Deccan Health Care Limited

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329

Minto P Gupta
Managing Director
(DIN : 00843784)

Mohak M. Gupta
Director
(DIN : 03534904)

Parth H. Palera
Chief Financial Officer

Shikha Das
Company Secretary

Date :- 30th May, 2026
Place :- Ahmedabad

Date :- 30th May, 2026
Place :- Hyderabad

(Rs. In Lakhs)

Note: 42 :- Accounting Ratios:

	Ratio	As at 31st March, 2026	As at 31st March, 2025	% change
A	**Current ratio (In times)**			
	Current Assets	12,493.94	10,523.76	
	Current Liabilities	2,929.77	1,453.93	
	Current ratio (In times)	**4.26**	**7.24**	**-41.08%**
B	**Debt-Equity Ratio (in times)**			
	Total Debts	396.20	114.55	
	Share Holder's Equity + RS	11,022.39	10,655.21	
	Debt-Equity Ratio	**0.04**	**0.01**	**234.35%**
C	**Debt Service Coverage Ratio(in times)**			
	Earning available for debt service	488.55	319.57	
	Interest + instalment	40.15	27.01	
	Debt Service Coverage Ratio,	**12.17**	**11.83**	**2.84%**
D	**Inventory Turnover Ratio (In times)**			
	Cost of Goods Sold	6,530.01	5,174.16	
	Average Inventory	4,114.55	4,411.36	
	Inventory Turnover Ratio	**1.59**	**1.17**	**35.31%**
E	**Trade Receivables turnover ratio (In times)**			
	Net Credit Sales	8,917.10	7,513.19	
	Average Receivable	1,816.71	1,125.04	
	Trade Receivables turnover ratio,	**4.91**	**6.68**	**-26.50%**
F	**Trade payables turnover ratio (In times)**			
	Credit Purchase	5,787.91	4,440.54	
	Average Payable	1,272.12	658.90	
	Trade payables turnover ratio (In times)	**4.55**	**6.74**	**-32.49%**
G	**Net capital turnover ratio (In times)**			
	Revenue from Operations	8,917.10	7,513.19	
	Net Working Capital	9,564.17	9,069.83	
	Net capital turnover ratio	**0.93**	**0.83**	**12.55%**
H	**Net profit ratio (in %)**			
	Net Profit	229.04	119.79	
	Revenue form Operation	8,917.10	7,513.19	
	Net profit ratio	**2.57%**	**1.59%**	**61.10%**
I	**Return on Capital employed (in %)**			
	Earning Before Interest and Taxes	342.19	127.18	
	Capital Employed	11,292.62	10,743.64	
	Return on Capital employed	**3.03%**	**1.18%**	**155.98%**
J	**Interest Coverage Ratio (In Times)**			
	Earning Before Interest and Taxes	342.19	127.18	
	Interest Expense	14.53	5.75	
	Interest Coverage Ratio (In Times)	**23.55**	**22.12**	**6.48%**
K	**Return on Net Worth (In %)**			
	Net After Tax	229.04	119.79	
	Net Worth	11,022.39	10,655.21	
	Return on Net Worth (In %)	**2.08%**	**1.12%**	**84.83%**
L	**Operating Profit Margin (In %)**			
	Operating Profit	400.75	191.55	
	Revenue form Operation	8,917.10	7,513.19	
	Operating Profit Margin (In %)	**4.49%**	**2.55%**	**76.28%**
M	**Return on investment (in %)**			
	Income Generated from Investment Funds	0.12	0.05	
	Invested funds	2.12	1.17	
	Return on investment (in %)	**5.66%**	**4.27%**	**32.45%**

(Rs. In Lakhs)

*** Reason for variance More than 25 %**

A Current ratio (In times)

The Current Ratio declined from 7.24 times to 4.26 times primarily due to a higher increase in current liabilities as compared to current assets.

B Debt-Equity Ratio (in times)

The Debt-Equity Ratio increased from 0.01 times to 0.04 times on account of higher borrowings during the year, despite an increase in shareholders' equity.

D Inventory Turnover Ratio (In times)

The Inventory Turnover Ratio improved from 1.17 times to 1.59 times owing to higher cost of goods sold while average inventory remained largely stable.

E Trade Receivables turnover ratio (In times)

The Trade Receivables Turnover Ratio declined from 6.68 times to 4.91 times as average trade receivables increased at a faster pace than revenue from operations.

F Trade payables turnover ratio (In times)

The Trade Payables Turnover Ratio decreased from 6.74 times to 4.55 times due to an increase in average trade payables compared with the growth in credit purchases.

H Net profit ratio (in %)

The Net Profit Ratio improved from 1.59% to 2.57% as net profit grew at a higher rate than revenue from operations.

I Return on Capital employed (in %)

The Return on Capital Employed increased from 1.18% to 3.03% driven by a significant improvement in EBIT relative to the increase in capital employed.

K Return on Net Worth (In %)

The Return on Net Worth increased from 1.12% to 2.08% primarily on account of higher growth in profit after tax compared to the increase in net worth.

L Operating Profit Margin (In %)

The Operating Profit Margin improved from 2.55% to 4.49% due to growth in operating profit at a higher rate than revenue from operations.

M Return on investment (in %)

The increase in the FD interest rate from 4.27% to 5.66% is mainly due to higher interest rates offered on fixed deposits during FY 2025-26 and renewal/investment of deposits at comparatively higher prevailing rates.

As per our Report of even date attached
For, Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329

Date :- 30th May, 2026
Place :- Ahmedabad

For and on the behalf of Board of Directors
For, Deccan Health Care Limited

Minto P Gupta	**Mohak M. Gupta**
Managing Director	**Director**
(DIN : 00843784)	**(DIN : 03534904)**
Parth H. Palera	**Shikha Das**
Chief Financial Officer	**Company Secretary**

Date :- 30th May, 2026
Place :- Hyderabad

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Deccan Health Care Limited
Hyderabad-500082

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Statements of **Deccan Health Care Limited** (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), which comprises of the Consolidated Balance sheet as at 31st March, 2026, the Consolidated statement of Profit and Loss (including other comprehensive income), the consolidated statement of changes in equity and Consolidated Statement of Cash flows for the period ended, and Notes to the consolidated financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements gives the information required by the Companies Act, 2013, in the manner so required, and gives true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31st March, 2026, their Consolidated Profit or Loss and Total Comprehensive Income (including Other Comprehensive Income), consolidated statement of changes in equity and their Consolidated Statement of Cash flows for the period ended 31st March, 2026.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Statements' section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in India in terms of the 'Code of Ethics' issued by the Institute of Chartered Accountants of India, the relevant provisions of the Companies Act, 2013, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report. For each matter below, our description of how our audit addressed the matter is provided in that context. We have fulfilled the responsibilities described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Consolidated Financial Statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying Consolidated Financial Statements.

Key Audit Matter	How our audit addressed the Key Audit Matter
Revenue Recognition (Refer Note 1.3.11 on Material Accounting Policies and Note 21 to the Consolidated Financial Statements) The Company has recognised Revenue from Operations of Rs. 8,190.48 Lakhs for the year ended 31st March, 2026 (Previous Year: Rs. 7,505.79 Lakhs), representing an increase of approximately 19% over the previous year. Revenue is recognised upon transfer of control of goods to customers in accordance with Ind AS 115. Revenue recorded near the year end is susceptible to the risk of being recognised in an incorrect accounting period and requires management judgement in determining the impact of discounts, rebates and sales returns. Considering the significance of revenue to the Consolidated financial statements, we considered revenue recognition to be a Key Audit Matter.	Our audit procedures included, but were not limited to, the following: • We evaluated the appropriateness of the revenue recognition policy adopted by the Company and assessed its compliance with the requirements of Ind AS 115. • We obtained an understanding of the revenue process from the initiation of the customer order through to the recording of the receivable, and evaluated the design and tested the operating effectiveness of the key internal controls, including the automated controls within the accounting software, over the recognition of revenue. • We tested a sample of revenue transactions by tracing them to the underlying customer orders, sales invoices, dispatch and shipping documents, proof of delivery or export documentation, as applicable, and subsequent collections to verify the occurrence of the transactions and transfer of control. • We performed cut-off procedures on sales transactions recorded during the period immediately preceding and immediately following the year end, by examining the dispatch documentation, in order to assess whether the revenue has been recognised in

Key Audit Matter	How our audit addressed the Key Audit Matter
	the correct accounting period. • We examined the credit notes and sales returns recorded after the year end to assess whether the same relate to revenue recognised during the year under audit and whether an appropriate adjustment has been made to the transaction price. • We reconciled the revenue recognised in the Statement of Profit and Loss with the turnover reported in the periodic returns filed under the Goods and Services Tax laws.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Statements in terms of the requirements of the Companies Act, 2013 that give a true and fair view of the Consolidated financial position and Consolidated financial performance including other comprehensive income, consolidated cash flows and changes in equity of the Group 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. The respective Board of Directors of the Company included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statement, that gives a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Statements, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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

Our objective is to obtain reasonable assurance about whether the Consolidated Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Statements.

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

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

- 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 Companies Act, 2013, 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 ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the Consolidated Financial Statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the Consolidated Financial Statements of which we are Independent Auditors. For the other entities included in the Consolidated Financial Statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Statements of which we are the independent auditors 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the period ended 31st March, 2026 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

We did not audit of the financial statements / financial information of subsidiary whose financial statements / financial information reflect total assets of Rs. 1,836.68 Lakhs as at 31st March, 2026, total revenues of Rs. 1,211.19 lakhs and net cash flows amounting to Rs. (4.19) Lakhs for the period ended on 31st March, 2026, as considered in the consolidated financial statements. These annual financial statements of the subsidiary have been audited by its respective independent auditor. The independent auditor's report on the financial statements of the aforesaid subsidiary have been furnished to us by the Management and our opinion on the consolidated financial statements in so far as it relates to the amounts and disclosures included in respect of aforesaid subsidiary, and our report in terms of section 143(3) of the Act, in so far as it relates to the aforesaid subsidiary, is based solely on the report of such auditor.

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

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 paragraph 3(xxi) of the Order.

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Consolidated Financial Statements.

(b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid Consolidated Financial Statement have been kept so far as it appears from our examination of those books and the reports of the other auditors.

(c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of the consolidated financial statement.

(d) In our opinion, the aforesaid Consolidated Financial Statements comply with the Accounting Standards specified under Section 133 of the Act read with Companies (Indian Accounting Standards) Rule, 2015 as amended.

(e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2026 taken on record by the Board of Directors of the Holding Company and subsidiary companies incorporated in India, none of the directors of the Group companies incorporated in India is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls with reference to these consolidated financial statements of the holding company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements as also the other financial information of the subsidiaries, as noted in the 'Other matter' paragraph:

i. The Group has disclosed the impact of Pending litigation as at 31st March, 2026 on its financial Position in its Financial Statement – Refer Note- 32 to the financial statements.

ii. The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its Subsidiary companies incorporated in India.

iv.

a) The respective management of the holding company and its subsidiary company which in incorporated in India whose financial statements have been audited under the Act have represented to us that, to the best of its knowledge and belief, as disclosed in Note 38(I) to the consolidated 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 Holding Company or such subsidiary company to or in any other persons or entities, including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the respective Holding Company or such subsidiary company (“Ultimate Beneficiaries”) or
- Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

b) The respective management of the holding company and its subsidiary company which in incorporated in India whose financial statements have been audited under the Act have represented to us that, to the best of its knowledge and belief, as disclosed in Note 38(J) to the consolidated financial statements, no funds have been received by the Holding Company from any persons or entities, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Holding Company shall:

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Funding Party or
- Provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

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

v. The dividend has not been declared or paid during the year by the Company. Hence, compliance of the Section 123 of the Act is not applicable.

(h) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

(i) Based on our examination which included test checks and that performed by the respective auditors of the subsidiaries, associates and joint ventures/joint operations which are companies incorporated in India whose financial statements have been audited under the Act, the company, subsidiaries, associates and joint ventures/joint operations have used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we and respective auditors of the above referred subsidiaries, associates and joint ventures/joint operations did not come across any instance of audit trail feature being tampered with.

For Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329
UDIN :- 26181329KCSPGZ1498

Date :- 30th May, 2026
Place :- Ahmedabad

With reference to the "Annexure A" referred to in the Independent Auditors' Report to the members of the Holding Company, Subsidiary companies in incorporated in india on Consolidated Financial Statements for the year ended 31st March,2026 We report the Following:

According to the information and explanations given to us, companies incorporated in India and included in the Consolidated Financial Statements, there have been no unfavorable or qualified or adverse remarks included in their reports under Companies (Auditor's Report) Order, 2020 ("CARO"), which have been reproduced as per the requirements of the Guidance Note on CARO 2020, issued by Institute of Chartered Accountants of India.

"Annexure B" to the Independent Auditor's Report of even date to the members of **Deccan Health Care Limited** on the Consolidated Financial Statements for the year ended 31st March, 2026

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

In conjunction with our audit of the Consolidated Financial Statements of **Deccan Health Care Limited** as of and for the period ended March 31, 2026, we have audited the internal financial controls over financial reporting of **Deccan Health Care Limited** (hereinafter referred to as the "Holding Company") and its subsidiary, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company, its subsidiaries, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective 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 Holding Company, its subsidiaries, which are companies incorporated in India, internal financial controls over financial reporting with reference to these Consolidated Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, both, issued by ICAI, and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to these Consolidated 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 over financial reporting with reference to these Consolidated Financial Statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these Consolidated 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 auditors' 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 and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting with reference to these Consolidated Financial Statements.

Meaning of Internal Financial Controls with Reference to these Consolidated Financial Statements

A Company's internal financial control over financial reporting with reference to these Consolidated 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 over financial reporting with reference to these Consolidated 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 these Consolidated Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these Consolidated 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 over financial reporting with reference to these Consolidated Financial Statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these Consolidated 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, to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors, as referred to in Other Matters paragraph below, the Holding Company, its subsidiary, which are companies incorporated in India, have, maintained in all material respects, adequate internal financial controls over financial reporting with reference to these Consolidated Financial Statements and such internal financial controls over financial reporting with reference to these Consolidated Financial Statements were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Holding 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 Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329 **Date :- 30th May, 2026**
UDIN :- 26181329KCSPGZ1498 **Place :- Ahmedabad**

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarakapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India - 500082
Consolidated Balance Sheet as at 31st March, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I	**ASSETS**			
A	**Non-Current Assets**			
	a) Property Plant & Equipments	2	1,499.81	1,436.63
	b) Intangible Assets	2	1.72	1.72
	c) Financial Assets			
	- Other Financial assets & Loans	3	178.76	193.27
	d) Other Non-Current Assets	4	237.52	236.92
	Total Non-Current Assets		**1,917.81**	**1,868.54**
B	**Current Assets**			
	a) Inventories	5	4,696.46	4,260.45
	b) Financial Assets			
	- Trade receivables	6	1,698.74	1,253.64
	- Cash and Cash Equivalents	7	164.43	355.39
	- Other Bank Balances	7.1	2.12	-
	- Other Financial assets & Loans	8	78.56	90.53
	c) Other Current Assets	9	6,332.77	4,664.16
	Total Current Assets		**12,973.08**	**10,624.17**
	TOTAL ASSETS		**14,890.89**	**12,492.71**
II	**EQUITY AND LIABILITIES**			
1	**EQUITY**			
	a) Equity Share capital	10	2,474.92	2,342.55
	b) Other Equity - attributable to owners of the company	11	8,551.09	8,296.52
	Total Equity		**11,026.01**	**10,639.07**
2	**LIABILITIES**			
A	**Non-Current Liabilities**			
	a) Financial Liabilities			
	- Long Term Borrowings	12	270.23	88.43
	b) Long Term Provisions	13	31.43	25.39
	c) Deferred Tax Liabilities (Net)	14	158.48	170.12
	Total Non-Current Liabilities		**460.14**	**283.94**

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarakapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India - 500082
Consolidated Balance Sheet as at 31st March, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
B	**Current Liabilities**			
	a) Financial Liabilities			
	- Short Term Borrowings	15	125.97	26.12
	- Trade payables			
	(i) Total outstanding dues of Micro Enterprise and Small Enterprises	16	43.53	41.78
	(ii) Total outstanding dues of Creditors other than Micro Enterprise and Small Enterprises	16	1,933.15	856.13
	- Other Financial Liabilities	17	298.98	213.27
	b) Short-Term Provisions	18	36.85	26.30
	c) Other Current Liabilities	19	737.65	265.62
	d) Current Tax Liabilities (Net)	20	228.61	140.48
	Total Current Liabilities		**3,404.74**	**1,569.70**
	Total Liabilities		**3,864.88**	**1,853.64**
	TOTAL EQUITY & LIABILITIES		**14,890.89**	**12,492.71**

The accompanying notes 01 to 41 form an integral part of the consolidated financial statements

As per our Report of even date attached
For, Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329

Date :- 30th May, 2026
Place :- Ahmedabad

For and on the behalf of Board of Directors
For, Deccan Health Care Limited

Minto P Gupta
Managing Director
(DIN : 00843784)

Mohak M. Gupta
Director
(DIN : 03534904)

Parth H. Palera
Chief Financial Officer

Shikha Das
Company Secretary

Date :- 30th May, 2026
Place :- Hyderabad

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarakapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India - 500082

Consolidated Statement of Profit & Loss for the Year ended on 31st March, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Note No.	Year Ended 31st March, 2026	Year Ended 31st March, 2025
I	a) Revenue from operations	21	8,190.48	7,505.79
II	b) Other income	22	0.87	0.57
III	**Total Income (I + II)**		**8,191.35**	**7,506.36**
IV	**Expenses**			
	a) Cost of materials consumed	23	5,265.76	4,088.97
	b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	24	(227.54)	660.78
	c) Employee Benefit Expenses	25	533.77	444.21
	d) Finance costs	26	36.63	7.42
	e) Depreciation and amortization expense	27	146.36	145.26
	f) Other Expenses	28	2,109.80	1,996.70
	Total Expenses (IV)		**7,864.78**	**7,343.34**
V	**Profit Before Tax (PBT) (III-IV)**		**326.57**	**163.02**
VI	**Tax Expense**			
	a) Current tax	29	89.81	57.01
	b) Deferred tax Liability / (Assets)	29	(12.00)	(9.86)
	Total Tax Expenses (VI)		**77.81**	**47.15**
VII	**Profit After Tax (PAT) (V-VI)**		**248.76**	**115.87**
VIII	**Other Comprehensive Income / (Expense)**			
	a) Items that will not be reclassified to Profit & Loss		(1.51)	20.34
	Income tax in respect of above			
	b) Items that may be reclassified to Profit & Loss		0.38	(5.12)
	Income tax in respect of above			-
	Total Other Comprehensive Income (VIII)		**(1.13)**	**15.22**
IX	**Total Comprehensive Income for the Year (VII+VIII)**		**247.63**	**131.09**
X	**Earnings per equity share of Rs. 10/- each (in Rs.)**			
	a) Basic	30	1.01	0.54
	b) Diluted	30	1.01	0.45

The accompanying notes 01 to 41 form an integral part of the consolidated financial statements

As per our Report of even date attached
For, Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329

Date :- 30th May, 2026
Place :- Ahmedabad

For and on the behalf of Board of Directors
For, Deccan Health Care Limited

Minto P Gupta	**Mohak M. Gupta**
Managing Director	**Director**
(DIN : 00843784)	**(DIN : 03534904)**
Parth H. Palera	**Shikha Das**
Chief Financial Officer	**Company Secretary**

Date :- 30th May, 2026
Place :- Hyderabad

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarakapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India - 500082
Statement of Changes in Equity for the year ended on 31st March, 2026

(Rs. in Lakhs)

A. Equity Share Capital

Particulars	Amount
As at 01st April, 2025	**2,342.55**
Changes in Equity Share Capital due to prior period errors	-
Restated balance as at 01st April, 2025	2,342.55
Changes in Equity Share Capital during the year	132.37
As at 31st March, 2026	**2,474.92**

Particulars	Amount
As at 01 April, 2024	**2,037.62**
Changes in Equity Share Capital due to prior period errors	-
Restated balance as at 1 April, 2024	2,037.62
Changes in Equity Share Capital during the year	304.93
As at 31 March, 2025	**2,342.55**

B. Other Equity

Particulars	Reserves & Surplus			Other Comprehensive Income	Capital Reserve	Total
	Securities Premium	Retained earnings	Share Warrants			
Balance as at 01st April, 2025	**7,223.50**	**973.83**	**111.73**	**(12.54)**	**-**	**8,296.52**
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Restated balance as at 01st April, 2025	**7,223.50**	**973.83**	**111.73**	**(12.54)**	-	**8,296.52**
Net Profit/ (Loss) during the Year	-	248.76	-	-	-	248.76
Add : Securities premium credited on share issue	91.30	-	-	-	-	91.30
Add : Upfront money received during the period	-	-	45.70	-	-	45.70
Add : Changes during the year	-	-	-	-	75.00	75.00
Less: Utilised towards Forfeiture of share warrants	(50.00)	-	(25.00)	-	-	(75.00)
Less: Conversion of warrants into equity shares	-	-	(132.35)	-	-	(132.35)
Remeasurement Gain/(Loss) on defined benefit plan (net of tax)	-	-	-	1.13	-	1.13
Total Comprehensive Income/ (Expense)	**41.30**	**248.79**	**(111.65)**	**1.13**	**75.00**	**254.57**
Balance as at 31st March, 2026	**7,264.80**	**1,222.62**	**0.08**	**(11.41)**	**75.00**	**8,551.09**

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarakapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India - 500082
Statement of Changes in Equity for the year ended on 31st March, 2026

(Rs. in Lakhs)

Particulars	Reserves & Surplus			Other Comprehensive Income	Capital Reserve	Total
	Securities Premium	Retained earnings	Share Warrants			
Balance as at 01 April, 2024	**6,658.85**	**857.96**	**134.33**	**2.68**	**-**	**7,653.82**
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Restated balance as at 01 April, 2024	**6,658.85**	**857.96**	**134.33**	**2.68**	**-**	**7,653.82**
Net Profit/ (Loss) during the Year	-	115.87	-	-	-	115.87
Add : Securities premium credited on share issue	564.65	-	-	-	-	564.65
Add : Upfront money received during the period			282.33	-	-	282.33
Less: Conversion of warrants into equity shares	-	-	(304.93)	-	-	(304.93)
Remeasurement Gain/(Loss) on defined benefit plan (net of tax)	-	-	-	(15.22)	-	(15.22)
Total Comprehensive Income/ (Expense)	**564.65**	**115.87**	**(22.60)**	**(15.22)**	**-**	**642.70**
Balance as at 31 March, 2025	**7,223.50**	**973.83**	**111.73**	**(12.54)**	**-**	**8,296.52**

Nature and Purpose of Reserves

(a) Securities Premium: The amount received in excess of face value of the equity shares is recognised in securities premium reserve.

(b) Retained earnings: Retained earnings are the profits that the Company has earned till date, less any transfer to general reserve, dividends or other distributions to shareholders.

The accompanying notes are integral part of these consolidated financial statements

As per our Report of even date attached
For, Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329

Date :- 30th May, 2026
Place :- Ahmedabad

For and on the behalf of Board of Directors
For, Deccan Health Care Limited

Minto P Gupta
Managing Director
(DIN : 00843784)

Mohak M. Gupta
Director
(DIN : 03534904)

Parth H. Palera
Chief Financial Officer

Shikha Das
Company Secretary

Date :- 30th May, 2026
Place :- Hyderabad

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarakapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India - 500082
Consolidated Cash Flow Statement for the Year ended on 31st March, 2026

(Rs. in Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit Before Tax and Extraordinary Iteams	326.57	163.02
Adjustments For:		
Depreciation	146.36	145.26
Adjustment related to OCI effect	1.51	(20.34)
Interest Received	(0.87)	(0.57)
Gratuity Provision	9.67	6.97
Interest and Finance Charges	36.63	7.42
Loss on sale of Fixed Assets	14.00	-
Operating Profit/(Loss) before working capital changes	**533.87**	**301.76**
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Changes in Inventories	(436.01)	309.22
Changes in Trade receivables	(445.10)	(264.98)
Changes in Other Financial Asset	11.97	(21.71)
Changes in Other Current Asset	(1,668.61)	(1,733.26)
Changes in Trade Payables	1,078.77	469.72
Changes in Other Financial Liabilities	85.71	100.80
Changes in Other Current Liabilities	472.03	178.65
Changes in Long Term Provisions	(3.63)	7.49
Changes in Short Term Provisions	10.55	10.79
Cash Generated from Operations	**(360.45)**	**(641.52)**
Taxes Paid	(1.68)	(1.22)
Net Cash Flow From /(Used In) Operating Activities (A)	**(362.13)**	**(642.74)**
CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) of Fixed Assets	(256.72)	(14.24)
Sale of Fixed Assets	33.19	-
Changes in Other Bank Balances	(2.12)	-
Interest Received	0.87	0.57
Net Cash Flow From /(Used In) Investing Activities (B)	**(224.78)**	**(13.67)**

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarakapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India - 500082
Consolidated Cash Flow Statement for the Year ended on 31st March, 2026

(Rs. in Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
CASH FLOW FROM FINANCING ACTIVITIES		
Interest and Finance Charges	(36.63)	(7.42)
Issue of Share Warrants & Premium	4.63	542.05
Issue of Share Capital & Premium	132.37	304.93
Changes in Short Term Borrowing	99.85	4.35
Changes in Other Financial Assets & loans and advances	14.53	(13.07)
Change in Non-Current Assets	(0.60)	-
Proceed From Long Term Borrowing	226.00	-
Repayment in Long Term Borrowing	(44.20)	(79.31)
Net Cash Flow From /(Used In) Financing Activities (C)	**395.95**	**751.53**
Net Increase / (Decrease) in Cash (A)+(B)+(C)	**(190.96)**	**95.12**
Cash and Cash equivalents at the beginning of the year	355.39	260.27
Cash and Cash equivalents at the end of the year	**164.43**	**355.39**

Cash & Cash Equivalents

Particulars	As at 31st March, 2026	As at 31st March, 2025
Cash and Cash Equivalents		
Cash in Hand	159.25	184.37
Bank Balance		
In Current Accounts	5.18	171.02
Total	**164.43**	**355.39**

NOTE: The above cash flow has been prepared under the “Indirect Method” as set out in Indian Accounting Standard (Ind AS) 7 - "statement of cash flows".

As per our Report of even date attached
For, Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

For and on the behalf of Board of Directors
For, Deccan Health Care Limited

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329

Minto P Gupta
Managing Director
(DIN : 00843784)

Mohak M. Gupta
Director
(DIN : 03534904)

Parth H. Palera
Chief Financial Officer

Shikha Das
Company Secretary

Date :- 30th May, 2026
Place :- Ahmedabad

Date :- 30th May, 2026
Place :- Hyderabad

Note 1: Material Accounting Policies

1.1 Company Overview:

Deccan Health Care Limited ('the Company') is a limited Company domiciled and incorporated in India. The registered office of the Company is located at 6-3-347/17/5/A/Back Position, Dwarakapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India – 500082.

The Company operates as a nutraceutical producing company and distributes soft gelatin capsules, food pills, vitamin supplements, and nutritional meals. Deccan Healthcare markets its products worldwide.

1.2 General Information & Statement of Compliance with Ind AS:

These financial statements are the separate financial statements of the Company (also called as consolidated financial statements) prepared in accordance with Indian Accounting Standard ("Ind AS") notified under the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules,2015, as amended.

1.3 Significant Accounting Policies:

1.3.1 Basis of Preparation and Presentation

The Financial Statements have been prepared on the historical cost basis except for following assets and liabilities which have been measured at fair value amount:
(a) Certain Financial Assets and Liabilities (including derivative instruments if any), and
(b) Defined Benefit Plans – Plan Assets

The financial statements of the Company have been prepared to comply with the Indian Accounting standards ('Ind AS'), including the rules notified under the relevant provisions of the Companies Act, 2013.

The Company's Financial Statements are presented in Indian Rupees, which is also its functional currency

1.3.2 Fair Value Measurement

Some of the Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

The Company has an established control framework with respect to the measurement of fair values. This includes a financial reporting team that has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values.

The financial reporting team regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as pricing services, is used to measure fair values, then the financial reporting team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified.

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

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

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

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

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

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

1.3.3 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 Company classifies all other liabilities as non-current.
Deferred tax assets and liabilities are classified as non-current assets and liabilities.

1.3.4 Property, Plant and Equipment

(a) Tangible Assets

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

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

Property, Plant and Equipment which are significant to the total cost of that item of Property, Plant and Equipment and having different useful life are accounted separately.

Other Indirect Expenses incurred relating to project, net of income earned during the project development stage prior to its intended use, are considered as pre-operative expenses and disclosed under Capital Work-in-Progress.

Depreciation

Free hold land is not depreciated. Improvement costs are amortized over the period of the lease. Depreciation on Property, Plant and Equipment is provided using Straight Line Method (SLM). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013 except in respect of the following assets, where useful life is different than those prescribed in Schedule II:

Name of Property, Plants and Equipment	Useful Life*
Building	30 Years
Computer	6 Years
Furniture and Fixtures	10 Years
Office Equipment	15 Years
Plant and Machinery	20 Years
Electrical Appliances	15 Years
Air Conditions	15 Years
Vehicles	10 Years

* The useful life has been assessed based on technical evaluation, taking into account the nature of the asset and the estimated usage basis management's best judgement of economic benefits from those classes of assets.

The residual values, useful lives and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Derecognition

Gains or losses arising from derecognition of a Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

(b) Capital Work-in-Progress and Capital Advances

Cost of Property, Plant and Equipment not ready for intended use, as on the balance sheet date, is shown as a "Capital Work-in-Progress". The Capital Work-in-Progress is stated at cost. Any expenditure in relation to survey and investigation of the properties is carried as Capital Work-in-Progress. Such expenditure is either capitalized as cost of the projects on completion of construction project or the same is expensed in the period in which it is decided to abandon such project. Any advance given towards acquisition of Property, Plants and Equipment outstanding at each balance sheet date is disclosed as "Other Non-Current Assets".

(c) Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated amortisation/depletion and impairment losses, if any. Such cost includes purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the Intangible Assets.

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

Amortization
The amortization expenses on Intangible assets with the finite lives are recognized in the Statement of Profit and Loss. The Company's intangible assets comprises assets with finite useful life which are amortised on a straight-line basis over the period of their expected useful life as tabulated below:

Particulars	Useful Life
Accounting and antivirus software	3 Years

The amortization period and the amortization method for an intangible asset with finite useful life is reviewed at each financial year end and adjusted prospectively, if appropriate.

Derecognition
Gains or losses arising from derecognition of an Intangible Asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

1.3.5 Impairment of Non-Financial Assets – Property, Plant and Equipment and Intangible Assets

The Company assesses at each reporting date as to whether there is any indication that any Property, Plant and Equipment and Intangible Assets or group of Assets, called Cash Generating Units (CGU) may be impaired. If any such indication exists, the recoverable amount of an asset or CGU is estimated to determine the extent of impairment, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the CGU to which the asset belongs.

An impairment loss is recognised in the Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

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

There are no losses from impairment of assets to be recognized in the financial statements.

1.3.6 Lease

(a) The Company as a Lessee

The Company, as a lessee, recognises a right- of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Company has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset. The cost of the right-of- use asset shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any, and adjusted for any remeasurement of the lease liability. The right-of-use assets are depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset.

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate.

(b) The Company as a Lessor

Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

1.3.7 Investment Properties

Items of investment properties are measured at cost less accumulated depreciation/ amortization and accumulated impairment losses. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for its intended use. Investment properties are depreciated on straight line method on pro-rata basis at the rates specified therein. Subsequent expenditure including cost of major overhaul and inspection is recognized as an increase in the carrying amount of the asset when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

1.3.8 Inventories

Items of inventories under raw material, work in progress and consumables are measured at cost and finished goods and other items are valued at lower of the cost and net realizable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads net of recoverable taxes incurred in bringing them to their respective present location and condition.

1.3.9 Borrowing Costs

Borrowing costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

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

All other borrowing costs are charged to the Statement of Profit and Loss for the period for which they are incurred.

1.3.10 Employee Benefits

(A) Short-Term Employee Benefits

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

(B) Post-Employment Benefits

(i) Defined Contribution Plans

The Company recognises 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 recognised as a liability. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognised as an asset to the extent that the pre-payment will lead to a reduction in future payment or a cash refund.

(ii) Defined Benefit Plans

(a) Gratuity Scheme: The Company pays gratuity to the employees who have completed five years of service with the Company at the time of resignation/superannuation. The gratuity is paid @ 15 days basic salary and dearness allowances for every completed year of service as per the Payment of Gratuity Act, 1972. The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services.

Remeasurement gains and losses arising from adjustments and changes in actuarial assumptions are recognised in the period in which they occur in Other Comprehensive Income.

(iii) Other Long - Term Employee Benefits

Entitlement to annual leave is recognized when they accrue to employees.

1.3.11 Revenue Recognition

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration entitled in exchange for those goods or services.

The Company has generally typically controls the goods or services before transferring them to the customer.

Generally, control is transferred upon shipment of goods to the customer or when the goods is made available to the customer, provided transfer of title to the customer occurs and the Company has not retained any significant risks of ownership or future obligations with respect to the goods shipped.

Revenue from rendering of services is recognised on when the services are rendered and related cost are incurred over time by measuring the progress towards complete satisfaction of performance obligations at the reporting period.

Revenue is measured at the amount of consideration which the Company expects to be entitled to in exchange for transferring distinct goods or services to a customer as specified in the contract, excluding amounts collected on behalf of third parties (for example taxes and duties collected on behalf of the government). Consideration is generally due upon satisfaction of performance obligations and a receivable is recognised when it becomes unconditional.

Export Incentives

Export incentive revenues are recognized when the right to receive the credit is established and there is no significant uncertainty regarding the ultimate collection.

Interest Income
Interest Income from a Financial Assets is recognised using effective interest rate method.

Dividend Income
Dividend Income is recognised when the Company's right to receive the amount has been established.

Surplus / (Loss) on disposal of Property, Plants and Equipment / Investments
Surplus or loss on disposal of property, plants and equipment or investment is recorded on transfers of title from the Company, and is determined as the difference between the sales price and carrying value of the property, plants and equipment or investments and other incidental expenses.

Rental Income
Rental income arising from operating lease on investments properties is accounted for on a straight - line basis over the lease term except the case where the incremental lease reflects inflationary effect and rental income is accounted in such case by actual rent for the period.

Insurance Claim
Claim receivable on account of insurance is accounted for to the extent the Company is reasonably certain of their ultimate collections.

Other Income
Revenue from other income is recognized when the payment of that related income is received or credited.

1.3.12 Foreign Currency Transactions and Translation

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are recognised in Statement of Profit and Loss except to the extent of exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings that are directly attributable to the acquisition or construction of qualifying assets which are capitalised as cost of assets.

Non-monetary items that are measured in terms of historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was measured. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in Other Comprehensive Income or Statement of Profit and Loss are also recognised in Other Comprehensive

Income or Statement of Profit and Loss, respectively).

1.3.13 Government Grants and Subsidies

Grants in the nature of subsidies which are non-refundable are recognized as income where there is reasonable assurance that the Company will comply with all the necessary conditions attached to them. Income from grants is recognized on a systematic basis over periods in which the related costs that are intended to be compensated by such grants are recognized.

Refundable government grants are accounted in accordance with the recognition and measurement principle of Ind AS 109, "Financial Instruments". It is recognized as income when there is a reasonable assurance that the Company will comply with all necessary conditions attached to the grants. Income from such benefit is recognized on a systematic basis over the period of the grants during which the Company recognizes interest expense corresponding to such grants.

1.3.14 Financial Instruments – Financial Assets

(A) Initial Recognition and Measurement

All Financial Assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets, which are not at Fair Value Through Profit or Loss, are adjusted to the fair value on initial recognition. Purchase and sale of Financial Assets are recognised using trade date accounting.

(B) Subsequent Measurement

a) Financial Assets measured at Amortised Cost (AC)

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

b) Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

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

Further, the Company, through an irrevocable election at initial recognition, has measured certain investments in equity instruments at FVTOCI. The Company has made such election on an instrument-by-instrument basis. These equity instruments are neither held for trading nor are contingent consideration recognized under a business combination. Pursuant to such irrevocable election, subsequent changes in the fair value of such equity instruments are recognized in OCI. However, the Company recognizes dividend income from such instruments in the Statement of Profit and Loss.

c) Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)
A Financial Asset which is not classified in any of the above categories is measured at FVTPL. Financial assets are reclassified subsequent to their recognition, if the Company changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date which is the first day of immediately next reporting period following the changes in business model in accordance with principles laid down under Ind AS 109 – Financial Instruments.

(C) Investments
Investments are classified in to Current or Non-Current Investments. Investments that are readily realizable and intended to be held for not more than a year from the date of acquisition are classified as Current Investments. All other Investments are classified as Non - Current Investments. However, that part of Non - Current Investments which are expected to be realized within twelve months from the Balance Sheet date is also presented under "Current Investments" under "Current portion of Non-Current Investments" in consonance with Current/Non–Current classification of Schedule - III of the Act.

All the equity investment which covered under the scope of Ind AS 109, "Financial Instruments" is measured at the fair value. Investment in Mutual Fund is measured at fair value through profit and loss (FVTPL). Trading Instruments are measured at fair value through profit and loss (FVTPL).

(D) Investment in Subsidiaries, Associates and Joint Ventures
The Company has accounted for its investments in Subsidiaries, associates and joint venture at cost less impairment loss (if any).

(E) Impairment of Financial Assets
In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of Financial Assets other than those measured at Fair Value Through Profit and Loss (FVTPL).

1.3.15 Financial Instruments – Financial Liabilities

(A) Initial Recognition and Measurement
All Financial Liabilities are recognised at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

(B) Subsequent Measurement

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

1.3.16 Derivative Financial Instruments and Hedge Accounting

The Company enters into derivative contracts in the nature of forward currency contracts with external parties to hedge its foreign currency risks relating to foreign currency denominated financial assets measured at amortised cost. If risk found significant.

The Company formally establishes a hedge relationship between such forward currency contracts (‘hedging instrument’) and recognised financial assets (‘hedged item’) through a formal documentation at the inception of the hedge relationship in line with the Company’s Risk Management objective and strategy.

The hedge relationship so designated is accounted for in accordance with the accounting principles prescribed for a cash flow hedge under Ind AS 109, ‘Financial Instruments’.

Recognition and measurement of cash flow hedge:

The Company strictly uses foreign currency forward contracts to hedge its risks associated with foreign currency fluctuations relating to certain forecasted transactions. As per Ind AS 109 - Financial Instruments, foreign currency forward contracts are initially measured at fair value and are re-measured at subsequent reporting dates. Changes in the fair value of these derivatives that are designated and effective as hedges of future cash flows are recognised in hedge reserve (under reserves and surplus) through other comprehensive income and the ineffective portion is recognised immediately in the statement of profit and loss.

The accumulated gains / losses on the derivatives accounted in hedge reserve are transferred to the statement of profit and loss in the same period in which gains / losses on the underlying item hedged are recognised in the statement of profit and loss.

Derecognition:

Hedge accounting is discontinued when the hedging instrument expires or is sold, terminated, or exercised, or no longer qualifies for hedge accounting. When hedge accounting is discontinued for a cash flow hedge, the net gain or loss will remain in hedge reserve and be reclassified to the statement of profit and loss in the same period or periods during which the formerly hedged transaction is reported in the statement of profit and loss. If a hedged transaction is no longer expected to occur, the net cumulative gains / losses recognised in hedge reserve is transferred to the statement of profit and loss.

Fair Value Hedge:

The Company designates derivative contracts or non-derivative Financial Assets/Liabilities as hedging instruments to mitigate the risk of change in fair value of hedged item due to movement in interest rates, foreign exchange rates and commodity prices.

Changes in the fair value of hedging instruments and hedged items that are designated and qualify as fair value hedges are recorded in the Statement of Profit and Loss. If the hedging relationship no longer meets the criteria for hedge accounting, the adjustment to the carrying amount of a hedged item for which the effective interest method is used is amortised to Statement of Profit and Loss over the period of maturity.

1.3.17 Derecognition of Financial Instruments

The Company derecognises a Financial Asset when the contractual rights to the cash flows from the Financial Asset expire or it transfers the Financial Asset and the transfer qualifies for derecognition under Ind AS 109. A Financial liability (or a part of a financial liability) is derecognised from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

1.3.18 Financial Instruments – Offsetting

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

1.3.19 Taxes on Income

The tax expenses for the period comprises of current tax and deferred income tax. Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the Other Comprehensive Income. In which case, the tax is also recognised in Other Comprehensive Income.

(a) Current Tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rates and laws that are enacted at the Balance sheet date.

(b) Deferred Tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax assets are recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilised. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

Presentation

The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously. In case of deferred tax assets and deferred tax liabilities, the same are offset if the Company has a legally enforceable right to set off corresponding current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority on the Company.

1.3.20 Segment Reporting

The Company is engaged in manufacturing of nutraceutical products. Considering the nature of Business and Financial Reporting of the Company, the Company is operating in only one Segment. Hence segment reporting is not applicable.

1.3.21 Research and Development

Revenue expenditure pertaining to research is charged to the Statement of Profit and Loss as and when incurred.

Development costs are capitalised as an intangible asset if it can be demonstrated that the project is expected to generate future economic benefits, it is probable that those future economic benefits will flow to the entity and the costs of the asset can be measured reliably, else it is charged to the Statement of Profit and Loss.

1.3.22 Earnings per Share

Basic earnings per share is calculated by dividing the net profit after tax by the weighted average number of equity shares outstanding during the year adjusted for bonus element in equity share. Diluted earnings per share adjusts the figures used in determination of basic earnings per share to take into account the conversion of all

dilutive potential equity shares. Dilutive potential equity shares are deemed converted as at the beginning of the period unless issued at a later date.

1.3.23 Provisions, Contingent Liabilities

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

Disclosure of contingent liability is made when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources embodying economic benefits will be required to settle or a reliable estimate of amount cannot be made.

1.3.24 Events after Reporting Date

Where events occurring after the Balance Sheet date provide evidence of condition that existed at the end of reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

1.3.25 Non – Current Assets Held For Sales

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and sale is considered highly probable.

A sale is considered as highly probable when decision has been made to sell, assets are available for immediate sale in its present condition, assets are being actively marketed and sale has been agreed or is expected to be concluded within 12 months of the date of classification.

Non-current assets held for sale are neither depreciated nor amortised.

Assets and liabilities classified as held for sale are measured at the lower of their carrying amount and fair value less cost of sale and are presented separately in the Balance Sheet.

1.3.26 Cash Flows Statement

Cash Flows Statements are reported using the method set out in the Ind AS – 7, "Cash Flow Statements", whereby the Net Profit / (Loss) before tax is adjusted for the effects of the transactions of a Non-Cash nature, any deferrals or accrual of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

1.3.27 Cash and Cash Equivalents

Cash and cash equivalents comprise of cash on hand, cash at banks, short-term deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

1.3.28 Recent Pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under the Companies (Indian Accounting Standards) Rules, as issued from time to time.

MCA vide notification dated May 7, 2025, issued the Companies (Indian Accounting Standards) Amendment Rules, 2025, introducing amendments to Ind AS 21 – The Effects of Changes in Foreign Exchange Rates and consequential amendments to Ind AS 101 – First-time Adoption of Indian Accounting Standards.

Further, MCA vide notification dated August 13, 2025, issued the Companies (Indian Accounting Standards) Second Amendment Rules, 2025, introducing amendments to Ind AS 1 – Presentation of Financial Statements, Ind AS 12 – Income Taxes, Ind AS 7 – Statement of Cash Flows and Ind AS 107 – Financial Instruments: Disclosures.

The Company has evaluated the impact of the aforesaid amendments and concluded that they do not have any material impact on its financial statements, except for additional disclosure requirements, wherever applicable.

1.4 Critical Accounting Judgments and Key Sources of Estimation Uncertainty:

The preparation of the Company's Financial Statements requires management to make judgment, estimates and assumptions that affect the reported amount of revenue, expenses, assets and liabilities and the accompanying disclosures. 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 next financial years.

1.4.1 Income Tax

The Company's tax jurisdiction is in India. Significant judgments are involved in estimating budgeted profits for the purpose of paying advance tax, determining the income tax provisions, including the amount expected to be paid / recovered for uncertain.

1.4.2 Property Plant and Equipment/ Intangible Assets

Estimates are involved in determining the cost attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the management. Property, Plant and Equipment/Intangible Assets are depreciated/amortised over their estimated useful life, after taking into account estimated residual value. Management reviews the estimated useful life and residual values of the assets annually in order to determine the amount of depreciation/

amortisation to be recorded during any reporting period. The useful life and residual values are based on the Company's historical experience with similar assets and take into account anticipated technological changes. The depreciation/amortisation for future periods is revised if there are significant changes from previous estimates.

1.4.3 Defined Benefits Obligations

The costs of providing Gratuity and other post-employment benefits are charged to the Statement of Profit and Loss in accordance with Ind AS – 19, "Employee Benefits" over the period during which benefit is derived from the employees' services. It is determined by using the Actuarial Valuation and assessed on the basis of assumptions selected by the management. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These assumptions include salary escalation rate, discount rates, expected rate of return on assets and mortality rates. Due to complexities involved in the valuation and its long term in nature, a defined benefit obligation is highly sensitive to change in these assumptions. All assumptions are reviewed at each balance sheet date.

1.4.4 Fair value measurements 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 model, which involve various judgments and assumptions.

1.4.5 Recoverability of Trade Receivables

Judgments are required in assessing the recoverability of overdue trade receivables and determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate the risk of non-payment.

1.4.6 Provisions

The timing of recognition and quantification of the liability (including litigations) requires the application of judgment to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

1.4.7 Impairment of Financial and Non – Financial Assets

The impairment provisions for Financial Assets are based on assumptions about risk of default and expected cash loss rates. The Company uses judgment in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward-looking estimates at the end of each reporting period.

In case of non-financial assets company estimates asset's recoverable amount, which is higher of an asset's or Cash Generating Units (CGU's) fair value less costs of disposal and its value in use.

In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if no such transactions can be identified, an appropriate valuation model is used.

1.4.8 Recognition of Deferred Tax Assets and Liabilities

Deferred tax assets and liabilities are recognised for deductible temporary differences and unused tax losses for which there is probability of utilisation against the future taxable profit. The Company uses judgment to determine the amount of deferred tax that can be recognised, based upon the likely timing and the level of future taxable profits and business developments.

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Notes to the Consolidated Financial Statements for the year ended on 31st March, 2026
Note - 2 : Property, Plant & Equipments & Intangible Assets

(Rs. in Lakhs)

A. Property, Plant & Equipments :

Particulars	Land & Development	Buildng	Plant & Machinery	Electrical Appliances	Office Equipments	Air Conditions	Vehicles	Furniture & Fixtures	Computers	Total
Gross Block										
As at 31 March, 2024	**28.41**	**1,432.97**	**1,229.23**	**48.18**	**43.78**	**16.54**	**331.81**	**104.93**	**117.17**	**3,353.02**
Additions	-	-	2.52	4.42	1.62	0.73	-	1.42	3.54	14.25
Disposals/ Adjustments	-	-	-	-	-	-	-	-	-	-
As at 31 March, 2025	**28.41**	**1,432.97**	**1,231.75**	**52.60**	**45.40**	**17.27**	**331.81**	**106.35**	**120.71**	**3,367.27**
Additions	-	-	0.07	0.08	0.76	0.40	247.20	1.79	6.42	256.72
Disposals/ Adjustments	-	-	-	-	-	-	(47.00)	-	(0.19)	(47.19)
As at 31 March, 2026	**28.41**	**1,432.97**	**1,231.82**	**52.68**	**46.16**	**17.67**	**532.01**	**108.14**	**126.94**	**3,576.80**
Accumulated Depreciation										
As at 31 March, 2024	**-**	**498.36**	**827.21**	**14.12**	**30.08**	**13.11**	**201.17**	**92.36**	**108.96**	**1,785.37**
Depreciation charge for the year	-	47.86	58.42	2.40	2.80	1.08	23.46	6.69	2.55	145.26
Reversal on Disposal/ Adjustments	-	-	-	-	-	-	-	-	-	-
As at 31 March, 2025	**-**	**546.22**	**885.63**	**16.52**	**32.88**	**14.19**	**224.63**	**99.05**	**111.51**	**1,930.63**
Additions	-	47.86	58.51	2.50	2.89	1.11	29.96	0.15	3.37	146.36
Disposals/ Adjustments	-	-	-	-	-	-	-	-	-	-
As at 31 March, 2026	**-**	**594.08**	**944.14**	**19.02**	**35.77**	**15.30**	**254.59**	**99.20**	**114.88**	**2,076.99**
Net Block										
Balance as on 31 March, 2025	**28.41**	**886.75**	**346.12**	**36.08**	**12.52**	**3.08**	**107.18**	**7.30**	**9.20**	**1,436.63**
Balance as on 31 March, 2026	**28.41**	**838.89**	**287.68**	**33.65**	**10.39**	**2.36**	**277.42**	**8.94**	**12.06**	**1,499.81**

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Notes to the Consolidated Financial Statements for the year ended on 31st March, 2026
Note - 2 : Property, Plant & Equipments & Intangible Assets

B. Intangible Assets : (Rs. in Lakhs)

Particulars	Computer Software	Total
Gross Block		
As at 31 March, 2024	**6.66**	**6.66**
Additions	-	-
Disposals/ Adjustments	-	-
As at 31 March, 2025	**6.66**	**6.66**
Additions	-	-
Disposals/ Adjustments	-	-
As at 31 March, 2026	**6.66**	**6.66**
Accumulated Depreciation		
As at 31 March, 2024	**4.94**	**4.94**
Depreciation charge for the year	-	-
Reversal on Disposal of Assets	-	-
As at 31 March, 2025	**4.94**	**4.94**
Depreciation charge for the year	-	-
Reversal on Disposal of Assets	-	-
As at 31 March, 2026	**4.94**	**4.94**
Net Block		
Balance as on 31 March, 2025	**1.72**	**1.72**
Balance as on 31 March, 2026	**1.72**	**1.72**

(Rs. in Lakhs)

Note - 3 - Other Financial Assets- Non Current

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured - Considered Good		
Security Deposits Against Supply	-	3.86
Rental deposit	3.31	-
Security Deposits Others	18.85	18.65
Loans and advances to Related Parties (Disputed Receivable)	156.60	156.60
Other Receivables	-	14.16
Total	**178.76**	**193.27**

Note - 4 - Other Non Current Assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
R&D Product Development Expenses	237.52	236.92
Total	**237.52**	**236.92**

Note - 5 - Inventories

Particulars	As at 31st March, 2026	As at 31st March, 2025
Raw materials	4,163.62	3,955.15
Work-in-progress	50.11	227.31
Finished goods/ Stock in Trade	482.73	77.99
Total	**4,696.46**	**4,260.45**

Note :- Raw Materials, Work in Progress and Stores and Spares are valued at Landed Cost. Finished Goods and Scrap are valued at cost or net realisable value which ever is less.

Note -6- Trade Receivables - Current

Particulars	As at 31st March, 2026	As at 31st March, 2025
Considered Goods	1,705.19	1,259.67
Less: Allowance for Expected Credit Loss (Doubtful Debts)	(6.45)	(6.03)
Total	**1,698.74**	**1,253.64**

Note : Trade Receivables are certified and verified by management as on 31st March,2026.

Trade Receivables Ageing Schedule

Year ended as on 31st March, 2026

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 Months	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
Considered Good	-	340.68	144.48	259.32	0.78	959.93	1,705.19
Which have significant increase IN credit risk	-			-	-	-	-
Credit Impaired	-	-	-	-	-	-	-
Less: Allowance for doubtful debts	-	-	-	-	-	-	(6.45)
Trade Receivables	**-**	**340.68**	**144.48**	**259.32**	**0.78**	**959.93**	**1,698.74**

Note :- Trade Receivable Ageing schedule including related parties

(Rs. in Lakhs)

Year ended as on 31st March, 2025

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 Months	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
Considered Good	-	293.26	4.38	1.17	249.31	711.55	1,259.67
Which have significant increase IN credit risk	-	-	-	-	-	-	-
Credit Impaired	-	-	-	-	-	-	-
Less: Allowance for doubtful debts	-	-	-	-	-	-	(6.03)
Trade Receivables	**-**	**293.26**	**4.38**	**1.17**	**249.31**	**711.55**	**1,253.64**

Note :- Trade Receivable Ageing schedule including related parties

Note - 7 - Cash & Cash Equivalents

Particulars	As at 31st March, 2026	As at 31st March, 2025
Cash and Cash Equivalents		
Cash in Hand	159.25	184.37
Bank Balance		
In Current Accounts	5.18	171.02
Total	**164.43**	**355.39**

Note: Cash and cash equivalents are certified and verified by management as on 31st March,2026.

Note - 7.1 - Other Bank Balances

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balances with bank in Fixed deposit accounts (maturity More than 3 months but less than 12th Months from reporting date)	2.12	-
Total	**2.12**	**-**

Note - 8 - Other Financial assets & loans

Particulars	As at 31st March, 2026	As at 31st March, 2025
Loans & Advances		
Loans to Related Parties	-	0.12
Loans to Others	78.56	90.41
Total	**78.56**	**90.53**

Note - 9 - Other Current Assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
Loans & Advances		
Advance to Suppliers	6,299.65	4,483.08
Prepaid Expenses	4.12	1.63
Balances with Revenue Authorities	28.95	24.89
Others		
Accrued Interest on FD	0.05	-
Others	-	154.56
Total	**6,332.77**	**4,664.16**

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(Rs. in Lakhs)

Note - 10 - Equity Share Capital

Particulars	As at 31st March, 2026	As at 31st March, 2025
Authorised		
2,60,00,000 (Previous Year 26,000,000) Equity Shares of Rs. 10 each	2,600.00	2,600.00
	2,610.00	**2,600.00**
Issued,Subscribed & Paid up		
2,47,49,180 (Previous Year: 2,34,25,513)Equity Shares of Rs. 10 each fully paid up	2,474.92	2,342.55
Total	**2,474.92**	**2,342.55**

Reconciliation of equity share capital

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balance at the beginning of the year		
- Number of shares	23,425,513	20,376,180
- Amount	2,342.55	2,037.62
Add: Shares issued during the year		
- Number of shares	1,323,667	3,049,333
- Amount	132.37	304.93
Add: Bonus Shares issued during		
- Number of shares	-	-
- Amount	-	-
Balance at the end of the year		
- Number of shares	**24,749,180**	**23,425,513**
- Amount	**2,474.92**	**2,342.55**

Notes :

1)(i) During the year ended on 31st March, 2026 Company has issued 7,15,000 Equity shares on 1st April, 2025 pursuant to the conversion of convertible warrants at a Issue price of Rs. 30.00 per Warrant (including face value o Rs. 10.00 per Equity share and Security Premium of Rs. 20.00 per equity share), aggregating to Rs. 214.50/- Lakhs from which 25% amount received on Issue of Warrants and the funds has been utilised as per object.

1)(ii) Further, during the year ended 31st March, 2026, the Company allotted 6,08,667 Equity Shares on 11th April, 2025, pursuant to the conversion of convertible warrants, at an issue price of Rs. 30.00 per warrant, comprising Rs. 10.00 towards the face value of each Equity Share and Rs. 20.00 towards Securities Premium. The total consideration amounted to Rs. 182.60 lakhs.

2) Rights, Preferences and Restrictions Attached to Equity shares :

The Company has one class of equity shares having a par value of Rs. 10/- each. Each shareholder is eligible for one vote per share held. The dividend, if any 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, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts, in proportion to their share holding.

Notes :

a) Details of Shares held by each shareholder holding more than 5% of share capital

Particulars	As at 31st March, 2026	
	No of Shares	% held
Equity Shares		
Minto Purshotam Gupta	3,386,592	13.68%
Focal Ventures Private Limited	3,479,563	14.06%
Umanja Venkata Satya Siva Srihari	1,558,238	6.30%
Venture Gurukool Investment Trust	1,329,750	5.37%
Krishna Ventures	1,298,500	5.25%

(Rs. in Lakhs)

Particulars	As at 31st March, 2025	
	No of Shares	% held
Equity Shares		
Minto Purshotam Gupta	3,386,467	14.46%
Focal Ventures Private Limited	2,270,896	9.69%
Umanja Venkata Satya Siva Srihari	1,558,238	6.65%
Venture Gurukool Investment Trust	1,329,750	5.68%
Krishna Ventures	1,183,500	5.05%
Meenakshi Gupta	1,172,143	5.00%

b) Details of Shares held by Promoter of the company and change in stake of the company during the year

Particulars	As at 31st March, 2026		
	No of Shares	% held	% Change
Equity Shares			
Minto Purshotam Gupta	3,386,592	13.68%	-0.77%
Meenakshi Gupta	1,172,146	4.74%	-0.27%

Particulars	As at 31st March, 2025		
	No of Shares	% held	% Change
Equity Shares			
Minto Purshotam Gupta	3,386,467	14.46%	4.12%
Meenakshi Gupta	1,172,143	5.00%	-0.74%

Note - 11 - Other Equity

Particulars	As at 31st March, 2026	As at 31st March, 2025
Security Premium		
Balance at the beginning of the year	7,223.50	6,658.85
Add : Securities premium credited on share issue	91.30	564.65
Less: Utilised towards Forfeiture of share warrants	(50.00)	-
Balance at the end of the year	**7,264.80**	**7,223.50**
Retained Earning		
Balance at the beginning of the year	973.83	857.96
Add: Net Profit/(Net Loss) For the year	248.76	115.87
Balance at the end of the year	**1,222.62**	**973.83**
Capital Reserve		
Opening Balance*	-	-
Add : During the Year	75.00	-
Balance at the end of the year	75.00	-
TOTAL	**8,562.42**	**8,197.33**
Other Comprehensive Income (OCI)		
Balance at the beginning of the year	(12.54)	2.68
Changes during the year	1.13	(15.22)
Balance at the end of the year	**(11.41)**	**(12.54)**
Share Warrants		
Opening Balance of Share Warrants	111.73	134.33
Add : Upfront money received during the period	45.70	282.33
Less: Utilised towards Forfeiture of share warrants	(25.00)	-
Less: Conversion of warrants into equity shares	(132.35)	(304.93)
Closing Balance of Share Warrants	**0.08**	**111.73**
Total Other Equity	**8,551.09**	**8,296.52**

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(Rs. in Lakhs)

Note - 12 - Long Term Borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured Borrowings		
From Banks and NBFC	202.72	52.54
Less: Current Maturity	-	(26.12)
Less: IND AS Transaction Cost Adjustment	(0.24)	(0.74)
Total	**202.48**	**25.68**
Unsecured Borrowings		
Loans from Intercorporate	67.75	62.75
Total	**67.75**	**62.75**
Total	**270.23**	**88.43**

Note :- Refer Note Number 12.1 for term & Condition related to Borrowing Taken By Company

Note - 13- Long Term Provisions

Particulars	As at 31st March, 2026	As at 31st March, 2025
Gratuity (Unfunded)	31.43	25.39
Total	**31.43**	**25.39**

Note - 14 - Deferred Tax Assets / Liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Allowance for doubtful debts	0.42	1.06
EIR on Term Loan	0.50	0.51
Disallowances for items to be allowed in subsequent years	(1.44)	(1.44)
Depre as Per Companies Act 2013	146.36	145.26
Depre as Per Income Tax Act	109.31	92.77
Difference in WDV	**37.05**	**52.49**
Gratuity Provision	9.67	6.90
Total Assets	**46.19**	**59.52**
Tax Rate as per Income Tax	25.168	25.168
Total Deferred Tax Assets	**11.62**	**14.98**
Deferred Tax Liability on Plant Assets (Gratuity)	-	-
Total Liability	-	-
Tax Rate as per Income Tax	25.168	25.168
Total Deferred Tax Liability	**-**	**-**
Closing (DTA) / DTL at the year end	**158.48**	**170.12**
Opening (DTA) / DTL	170.10	185.10
(DTA) / DTL Created during Current Year	**(11.62)**	**(14.98)**

Note : Movement in Deferred Tax Assets / Liabilities

(Rs. in Lakhs)

For the year ended 31st March, 2026

Particulars	Deferred Tax Charge / Credit to Statement of Profit & loss	Deferred Tax Charge / Credit to Other Comprehensive Income
Deferred Tax Assets		
Deferred Tax Assets on Gratuity Liability	(2.80)	0.38
Deferred Tax on EIR on term loan	(0.13)	-
Allowance for Doubtful Debts / Receivables / Depc	(0.11)	-
WDV Timing Difference (Deferred Tax Basis)	(9.32)	-
Disallowances—allowable in future years	0.36	-
TOTAL	**(12.00)**	**0.38**
Deferred Tax Liabilities		
Deferred Tax Assets on Gratuity Liability	-	-
TOTAL	-	-
Net Deferred Tax (Assets)/Liabilities	**(12.00)**	**0.38**

For the year ended 31st March, 2025

Particulars	Deferred Tax Charge / Credit to Statement of Profit & loss	Deferred Tax Charge / Credit to Other Comprehensive Income
Deferred Tax Assets		
Deferred Tax Assets on Gratuity Liability	3.38	(5.12)
Deferred Tax on EIR on term loan	(0.13)	-
Allowance for Doubtful Debts / Receivables / Deposit	(0.27)	-
WDV Timing Difference (Deferred Tax Basis)	(13.21)	-
Disallowances—allowable in future years	0.36	-
TOTAL	(9.86)	(5.12)
Deferred Tax Liabilities		
Deferred Tax Assets on Gratuity Liability	-	-
TOTAL	-	-
Net Deferred Tax (Assets)/Liabilities	**(9.86)**	**(5.12)**

Note - 15- Short Term Borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
Current Maturities of Non-Current Borrowings		
Bank Overdraft	94.55	-
Current maturities of Long - Term Debt	31.42	26.12
Total	**125.97**	**26.12**

Note :- Refer Note Number 15.1 for term & Condition related to Borrowing Taken By Company

(Rs. in Lakhs)

Note - 16 - Trade Payables

Particulars	As at 31st March, 2026	As at 31st March, 2025
Trade Payables MSME		
Trade Payables for Supplies	43.53	41.78
Total	**43.53**	**41.78**
Trade Payables Others		
Trade Payables for Supplies	1,806.40	784.23
Trade Payables for Expenses	126.75	71.90
Total	**1,933.15**	**856.13**
Total	**1,976.68**	**897.91**

1. Trade Payables as on 31st March, 2026 has been taken as certified and verified by the management of the company .

2. The Company has initiated the process of identification of Vendors which falls under category of MSME, the disclosure relating to amount due to MSME are made to the extent information received.

3. Disclosure Under the Micro, Small and Medium Enterprises Development Act, 2006 (“MSMED Act 2006”) are Provided as Under, to the Extent the Company has Received Intimation from the “Suppliers” Regarding their Status Under the Act :

Particulars	As at 31st March, 2026	As at 31st March, 2025
Principal amount and the interest due thereon remaining unpaid to each supplier at the end of each accounting year (but within due date as per the MSMED Act)		
• Principal amount due to Micro and Small Enterprise	43.53	41.78
• Interest due on above	-	-
Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along-with the amount of the payment made to the supplier beyond the appointed day during the period.	-	-
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 interest specified under the Micro, Small and Medium Enterprises Act , 2006.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year .	-	-
Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the Small Enterprises.	-	-
TOTAL	**43.53**	**41.78**

(Rs. in Lakhs)

Trade Payables Ageing Schedule

Year ended as on 31st March, 2026

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
MSME	-	43.53				**43.53**
Others	-	1,222.01	433.48	8.45	269.21	**1,933.16**
Disputed dues- MSME	-	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-	-
Trade Payables	**-**	**1,265.54**	**433.48**	**8.45**	**269.21**	**1,976.68**

Year ended as on 31st March, 2025

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
MSME	-	-	-	-	41.78	**41.78**
Others	-	599.66	17.69	0.72	238.06	**856.13**
Disputed dues- MSME	-	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-	-
Trade Payables	**-**	**599.66**	**17.69**	**0.72**	**279.84**	**897.91**

Note - 17 - Other Short term Financial Liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Other Current Liability	298.98	213.27
Total	**298.98**	**213.27**

Note - 18 - Short Term Provisions

Particulars	As at 31st March, 2026	As at 31st March, 2025
Provision for Expense	19.38	10.95
Provision for Employee benefits		
Gratuity (Unfunded)	17.47	15.35
Total	**36.85**	**26.30**

Note - 19 - Other Current Liabilities (Non Financial)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Advance from customers	729.57	256.22
Statutory Dues - GST and others	8.08	9.40
Total	**737.65**	**265.62**

Note - 20 - Current Tax Liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Provision for Income Tax [net of prepaid taxes]	228.61	140.48
Total	**228.61**	**140.48**

Notes to the Consolidated Financial Statements for the year ended on 31st March, 2026

(Rs. in Lakhs)

Note - 12.1 - Details of Long Term Borrowings

Sr. No.	Lender	Nature of facility	Loan Amount	Amount outstanding as at 31st March, 2026	Rate of interest (%)	Repayment Terms	Security / Principal terms and conditions
1	Bank of India	Vehicle Loan	180.00	170.67	9.35%	Repayable in 84 Monthly Instalments of Rs.292811/- Each	Hypothecation of BMW Car financed through Loan
2	Bank of India	Vehicle Loan	25.10	24.02	9.35%	Repayable in 84 Monthly Instalments of Rs.40831/- Each	Hypothecation of Toyota Innova Hycross (Hybrid) Car Purchased through Loan
3	Bank of India	Vehicle Loan	20.90	20.00	9.35%	Repayable in 84 Monthly instalments of Rs.33999/- Each	Hypothecation of KIA Clavis (Petrol) Four-Wheeler Purchased through Loan
4	HDFC Bank LTD Loan A/c	Vehicle Loan	31.35	19.45	7.40%	Repayable in 60 Monthly instalments of Rs.1,77,113/- Each	Hypothecation of BMW Car Purchased through Loan
5	Unsecured loan	Unsecured loan	-	67.75	-	On Demand	-
	TOTAL			**301.88**			

Note - 15.1 - Details of Short Term Borrowings

Sr. No.	Lender	Nature of facility	OD Amount	Amount outstanding as at 31st March, 2026	Rate of interest (%)	Repayment Terms	Security / Principal terms and conditions
1	Kotak Mahindra Bank OD	OD	200.00	94.67	3.50% p.a. + Repo Rate	Repayable on demand	Exclusive charge on all existing and future receivables, current assets, movable assets and movable fixed assets of the borrower. First and exclusive equitable mortgage over the specified factory land & building at Pantnagar and residential property at Banjara Hills.
	TOTAL			**94.67**			

(Rs. in Lakhs)

Note - 21 - Revenue From Operations

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Sale of Products		
Export Sales	3.48	10.21
Domestic Sales	8,187.00	7,495.58
Total	**8,190.48**	**7,505.79**

Note - 22 - Other Income

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Other Income	-	0.52
Interest Income	0.87	0.05
Total	**0.87**	**0.57**
22.1 Interest Income comprises:		
Interest from Banks on Deposit	0.87	0.05
Total	**0.87**	**0.05**

Note - 23 - Cost Of Materials Consumed

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Opening Stock at the beginning of the year	3,955.15	3,603.58
Add : Purchases and Incidental Expenses (Net of returns, claims/ discount, if any)	5,474.23	4,440.54
Less : Closing Stock at the end of the year	4,163.62	3,955.15
Total	**5,265.76**	**4,088.97**

Note - 24 - Changes In Inventories Of Finished Goods, Work-In-Progress and Stock-In-Trade

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Opening Stock		
Work-in-Progress & Finished Goods	305.31	966.09
	305.31	966.09
Closing Stock		
Work-in-Progress & Finished Goods	532.85	305.31
	532.85	305.31
Total	**(227.54)**	**660.78**

Note - 25 - Employee Benefit Expenses

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Salaries, Wages and Bonus	519.75	422.83
Contributions to Provident and Other Fund	-	0.41
Gratuity and Leave Encashment (net of reversals, if any)	9.67	6.97
Staff Welfare Expenses	4.35	14.00
Total	**533.77**	**444.21**

(Rs. in Lakhs)

Note - 26 - Finance Costs

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Financial Expenses to Bank		
Bank Charges	18.70	1.67
Interest on OD	3.40	-
Interest on unsecured loan	14.03	5.24
Interest Expenses - IRR	0.50	0.51
Total	**36.63**	**7.42**

Note - 27 - Depreciation & Amortisation Expenses

Particluars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Depreciation on Property, Plant and Equipments	146.36	145.26
Total	**146.36**	**145.26**

Note - 28 - Other Expenses

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Manufacturing & Service Cost		
Power & Fuel Expenses	58.34	47.21
Labour & Job Work Expenses	365.09	415.40
Freight & Transportation	12.15	16.10
Repairs & Maintenance Expenses	17.47	8.80
Testing Fees	0.31	0.37
Rent Expenses	13.44	10.03
Factory Expesnes	2.33	4.39
Total Manufacturing & Service Cost	**469.13**	**502.30**

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarakapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India - 500082
Notes to the Consolidated Financial Statements for the year ended on 31st March, 2026

(Rs. in Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Administration, Selling & Other Expenses		
Auditors Remuneration	8.50	6.25
Professional Charges & Fees	20.59	54.62
Discount Expense	147.40	-
Commission & Brokerage Expense	109.69	-
Travelling & Boarding Expense	0.69	-
Cleaning Expense	0.86	-
Written off	90.00	-
Conveyance & Travelling Expenses	25.59	33.15
Service Charges	33.35	85.81
Director's Sitting Fees	2.50	1.20
Miscllenous Expesnes	27.15	-
Selling & Distribution Expense	967.28	1,275.74
Insurance Expenses	8.38	3.95
Office Expenses	6.18	6.03
Office Maintenance	1.25	-
License & Membership Fees	6.32	7.05
Printing & Stationery	1.14	2.43
Software/Hardware Expesnes	3.14	7.80
Sales Promotion Expenses	16.42	-
Telephone Expenses	2.91	2.48
Security Charges	3.70	4.47
Stationary Expense	0.84	-
Factory Expense	0.39	-
Frieght Expense	4.69	-
Repair & Maintenance	0.16	-
Reimbursement Expense	67.79	-
Expected Credit Loss (Doubtful Debt)	0.42	1.06
Electricity Expenses	0.06	-
Meeting Expenses	8.56	-
Rate and taxes	0.51	2.36
Product Service Expesnes	74.21	-
Total Administration, Selling & Other Expenses	**1,640.67**	**1,494.40**
Total	**2,109.80**	**1,996.70**

Note - 28.1 - Auditor Remuneration

Particulars	Year Ended 31st March, 2025
Audit Fees	6.50
Tax Audit Fees	2.00
Total	**8.50**

Note - 29 - Tax Expense

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Tax Expenses	89.81	57.01
Deffered Tax Expenses/(Reversal)	(12.00)	(14.98)
Total	**77.81**	**42.03**

(Rs. in Lakhs)

Note - 30 - Earnings Per Share (EPS)

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Net Profit / (Loss) for calculation of basic / diluted EPS	248.76	115.87
Weighted Average Number of Equity Shares in calculating Basic EPS	24,732,504	21,516,334
Weighted Average Number of Equity Shares in calculating Diluted EPS	24,732,504	25,749,180
Basic Earnings/(Loss) Per Share	1.01	0.54
Diluted Earnings/(Loss) Per Share	1.01	0.45
Nominal Value of Equity Shares	10.00	10.00

Note - 31 - Details of Employee Benefits:
The Company has the following post-employment benefit plans:
A. Defined Contribution Plan
Contribution to defined contribution plan recognised as expense for the year is as under:
The Company offers its employees benefits under defined contribution plans in the form of provident fund. Provident fund cover substantially all regular employees which are on payroll of the company. Both the employees and the Company pay predetermined contributions into the provident fund and approved superannuation fund. The contributions are normally based on a certain proportion of the employee's salary and are recognised in the Statement of Profit and Loss as incurred.

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Contribution to provident fund and other Fund	-	0.41

B. Defined Benefit Plan - Gratuity:
(i) The Company administers its employees' gratuity scheme funded liability. The present value of the liability for the defined benefit plan of gratuity obligation is determined based on actuarial valuation by an independent actuary at the period end, which is calculated using the projected unit credit method, which recognises each year of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

(ii) Gratuity benefits in India are governed by the Payment of Gratuity Act, 1972. The key features are as under

Benefits Offered	15/26* salary* Duration of service
Salary Definition	Basic Salary Including Dearness Allowance (if any)
Benefit Ceiling	Benefit Ceiling of Rs 20 Lakhs
Vesting Conditions	5 Years of Continuous Service (Not Applicable In Case of Death/ Disability)
Benefit Eligibility	Upon Death or resignation or withdrawal or retirement
Retirement Age	60 Years

(iii) Characteristics of defined benefit plans and risks associated with them:
Valuation of defined benefit plan are performed on certain basic set of pre-determined assumptions and other regulatory framework which may vary over time. Thus, the Company is exposed to various risks in providing the above benefit plans which are as follows:

A. Actuarial Risk:
It is the risk that benefits will cost more than expected. This can arise due to one of the following reasons:
Adverse Salary Growth Experience:
Salary hikes that are higher than the assumed salary escalation will result into an increase in Obligation at a rate that is higher than expected.
Variability in mortality rates: If actual mortality rates are higher than assumed mortality rate assumption than the Gratuity Benefits will be paid earlier than expected. Since there is no condition of vesting on the death benefit, the acceleration of cashflow will lead to an actuarial loss or gain depending on the relative values of the assumed salary growth and discount rate.
Variability in withdrawal rates: If actual withdrawal rates are higher than assumed withdrawal rate assumption than the Gratuity Benefits will be paid earlier than expected. The impact of this will depend on whether the benefits are vested as at the resignation date.

B. Investment Risk:
For funded plans that rely on insurers for managing the assets, the value of assets certified by the insurer may not be the fair value of instruments backing the liability. In such cases, the present value of the assets is independent of the future discount rate. This can result in wide fluctuations in the net liability or the funded status if there are significant changes in the discount rate during the inter- valuation period.

C. Liquidity Risk:
Employees with high salaries and long durations or those higher in hierarchy, accumulate significant level of benefits. If some of such employees resign/retire from the company there can be strain on the cashflows.

(Rs. in Lakhs)

D. Market Risk:

Market risk is a collective term for risks that are related to the changes and fluctuations of the financial markets. One actuarial assumption that has a material effect is the discount rate. The discount rate reflects the time value of money. An increase in discount rate leads to decrease in Defined Benefit Obligation of the plan benefits & vice versa. This assumption depends on the yields on the corporate/government bonds and hence the valuation of liability is exposed to fluctuations in the yields as at the valuation date.

E. Legislative Risk:

Legislative risk is the risk of increase in the plan liabilities or reduction in the plan assets due to change in the legislation/regulation. The government may amend the Payment of Gratuity Act thus requiring the companies to pay higher benefits to the employees. This will directly affect the present value of the Defined Benefit Obligation and the same will have to be recognized immediately in the year when any such amendment is effective.

C. Changes in the Present value of Obligation

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Present Value of Obligation as at the beginning	40.74	13.51
Current Service Cost	6.92	5.92
Interest Expense or Cost	2.75	0.98
Re-measurement (or Actuarial) (gain) / loss arising from:		
- change in financial assumptions	(0.19)	0.55
- experience variance	(1.32)	19.79
Present Value of Obligation as at the end of the year	**48.90**	**40.74**
Bifurcation of Actuarial losses/ (gains)		
Actuarial losses/ (gains) arising from change in financial	(0.19)	0.55
Actuarial losses/ (gains) arising from experience adjustments	(1.32)	19.79
Actuarial losses/ (gains)	**(1.52)**	**20.34**
Bifurcation of Present Value of Benefit Obligation		
Current - Amount due within one year	17.47	15.35
Non-Current - Amount due after one year	31.43	25.39
Total	**48.90**	**40.74**

Expected Benefit Payments in Future Years
(Projections are for current members and their currently accumulated benefits)

Year 1	17.47	15.35
Year 2	5.61	1.49
Year 3	4.77	1.51
Year 4	5.32	1.48
Year 5	2.96	2.59
Year 6 and above	12.77	18.32

Sensitivity Analysis of Defined Benefit Obligation with references to Key Assumptions

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Discount Rate Sensitivity		
Increase by 0.50%	(0.79)	39.43
Decrease by 0.50%	0.82	42.18
Salary growth rate Sensitivity		
Increase by 0.50%	0.81	42.15
Decrease by 0.50%	(0.78)	39.43
Withdrawal rate (W.R.) Sensitivity		
Increase by 0.50%	-	40.53
Decrease by 0.50%	-	40.97

(Rs. in Lakhs)

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Amounts recognized in Balance Sheet		
Net Liability / (Asset) recognised in Balance Sheet	48.90	40.74
Amounts recognized in Balance Sheet	**48.90**	**40.74**
Amounts recognized in Statement of Profit and Loss		
Current Service Cost	6.92	5.92
Net interest on net Defined Liability / (Asset)	2.75	1.06
Expenses recognised in Statement of Profit and Loss	**9.67**	**6.97**

Actuarial Assumptions

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Discount Rate	6.87%	6.75%
Expected rate of salary increase	8.00%	8.00%
Mortality Rates	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.
Attrition/Withdrawal Rate	20% p.a.	20% p.a.
Retirement Age	60	60

Note- 32 - Contingent Liabilities and Capital Commitments

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Contingent Liabilities		
Indirect Tax Liability	-	-
Income Tax law	1,870.90	1677.19

Note - 33 - Segment Reporting

Operating segments are identified based on the internal reports that are regularly reviewed by the Chief Operating Decision Maker (CODM) for the purpose of allocating resources to the segments and assessing their performance.

The Managing Director has been identified as the Chief Operating Decision Maker (CODM). The Company is engaged in the manufacturing nutraceutical products, distributes soft gelatin capsules, food pills, vitamin supplements, nutritional meals and operates substantially within India. The CODM reviews the Company's financial and operating performance as a single operating segment and allocates resources accordingly.

Accordingly, the Company has only one reportable operating segment, namely the manufacturing and sale of nutraceutical products, and one geographical segment, as substantially all of its operations are carried out in India. Therefore, the disclosure requirements of Ind AS 108 relating to multiple reportable operating segments are not applicable.

Note - 34 – Financial Instruments

Financial Risk Management – Objectives and Policies

The Company’s financial liabilities mainly comprise the loans and borrowings in domestic currency, money related to capital expenditures, trade and other payables. The main purpose of these financial liabilities is to finance the Company’s operations. The Company’s financial assets comprise mainly of investments, security deposits, cash and cash equivalents, other balances with banks, trade and other receivables that derive directly from its business operations.

The Company is exposed to the Market Risk, Credit Risk and Liquidity Risk from its financial instruments.

The Management of the Company has implemented a risk management system which is monitored by the Board of Directors of the Company. The general conditions for compliance with the requirements for proper and future-oriented risk management within the Company are set out in the risk management principles. These principles aim at encouraging all members of staff to responsibly deal with risks as well as supporting a sustained process to improve risk awareness. The guidelines on risk management specify risk management processes, compulsory limitations, and the application of financial instruments. The risk management system aims to identify, assess, mitigate the risks in order to minimize the potential adverse effect on the Company’s financial performance.

The following disclosures summarize the Company’s exposure to the financial risks and the information regarding use of derivatives employed to manage the exposures to such risks. Quantitative Sensitivity Analysis has been provided to reflect the impact of reasonably possible changes in market rate on financial results, cash flows and financial positions of the Company.

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarakapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India - 500082
Notes to the Consolidated Financial Statements for the year ended on 31st March, 2026

(Rs. in Lakhs)

A. Financial Assets and Liabilities

Particulars	Year ended as on 31st March, 2026		
	Amortised Cost **	FVTPL ***	FVTPL ***
Assets Measured at			
Trade receivables	1,698.74	-	-
Cash and Cash Equivalent	164.43	-	-
Other Bank Balances	2.12	-	-
Loans	78.56	-	-
Other Financial Assets	178.76	-	-
Total	**2,122.61**	**-**	**-**
Liabilities Measured at			
Borrowings (including current maturities of non-current borrowings)	396.20	-	-
Trade payables	1,976.68	-	-
Other Financial Liabilities	298.98	-	-
Total	**2,671.86**	**-**	**-**

Particulars	Year ended as on 31st March, 2025		
	Amortised Cost **	FVTPL ***	FVTPL ***
Assets Measured at			
Investments*	-	-	-
Trade receivables	1,253.64	-	-
Cash and Cash Equivalent	355.39	-	-
Other Bank Balances	-	-	-
Loans	90.53	-	-
Other Financial Assets	193.27	-	-
Total	**1,892.83**	**-**	**-**
Liabilities Measured at			
Borrowings (including current maturities of non-current	114.55	-	-
Trade payables	897.91	-	-
Other Financial Liabilities	213.27	-	-
Total	**1,225.73**	**-**	**-**

(**) Fair value of financial assets and liabilities measured at amortized cost approximates their respective carrying values as the management has assessed that there is no significant movement in factor such as discount rates, interest rates, credit risk from the date of the transition. The fair values are assessed by the management using Level 3 inputs.

(***) The financial instruments measured at FVTPL represents current investments and derivative assets having been valued using level 2 valuation hierarchy.

Fair value hierarchy
The fair value of financial instruments as referred to in note below has been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities [Level 1 measurements] and lowest priority to unobservable inputs [Level 3 measurements].

The categories used are as follows:

Level 1: Quoted prices for identical instruments in an active market
Level 2: Directly (i.e. as prices) or indirectly (i.e. derived from prices) observable market inputs, other than Level 1 inputs; and
Level 3: Inputs which are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part using a net asset value or valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

B. Market Risk
Market Risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market Risk comprises three types of Risk: “Interest Rate Risk, Currency Risk and Other Price Risk”. Financial instrument affected by the Market Risk includes loans and borrowings in foreign as well as domestic currency, retention money related to capital expenditures, trade and other payables.

(Rs. in Lakhs)

(a) Interest Rate Risk

Interest Rate Risk is the risk that fair value or future cash outflows of a financial instrument will fluctuate because of changes in market interest rates. An upward movement in the interest rate would adversely affect the borrowing cost of the Company. The Company is exposed to long term and short - term borrowings. The Company manages interest rate risk by monitoring its mix of fixed and floating rate instruments and taking actions as necessary to maintain an appropriate balance. The Company has not used any interest rate derivatives.

Exposure to Interest Rate Risk

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Borrowing bearing fixed rate of interest	67.63	62.75
Borrowing bearing variable rate of interest	328.45	51.80

Sensitivity Analysis

Profit / (Loss) estimates to higher / lower interest rate expense from borrowings bearing variable rate of interest as a result of changes in interest rate.

Particulars(*)	Year ended 31st March , 2026	Year ended 31st March , 2025
Interest Rate – Increase by 50 Basis Points	(1.64)	(0.26)
Interest Rate – Decrease by 50 Basis Points	1.64	0.26

(*) holding all other variable constant. Tax impact not considered.

(b) Foreign Currency Risk

The Company is exposed to foreign exchange risk arising from foreign currency transactions, primarily with respect to the US Dollar. Foreign exchange risk arises from recognized assets and liabilities denominated in a currency that is not the functional currency of the Company. Considering the volume of foreign currency transactions, the Company has taken certain forward contracts to manage its exposure.

Exposure to Foreign Currency Risk

The Carrying amount of Company's unhedged Foreign Currency denominated monetary items are as follows:

Particulars	Year ended as on 31st March, 2026	
	Amount in USD	Amount
Net Unhedged Assets (Trade Receivables, Other Receivables, & Loans Given)	-	-
Net Unhedged Liabilities	-	-
Net Exposure Assets / (Liabilities)	**-**	**-**

Particulars	Year ended as on 31st March, 2025	
	Amount in USD	Amount
Net Unhedged Assets (Trade Receivables, Other Receivables, & Loans Given)	1320.19	1.13
Net Unhedged Liabilities	-	-
Net Exposure Assets / (Liabilities)	**1,320.19**	**1.13**

Sensitivity Analysis

The sensitivity of profit or (loss) to changes in the exchange rates arises mainly from foreign currency denominated financial instruments.

Particulars	Year ended as on 31st March, 2026	
	Amount in USD	Amount
INR / USD – Increase by 5%	-	-
INR / USD – Decrease by 5%	-	-

Particulars	Year ended as on 31st March, 2025	
	Amount in USD	Amount
INR / USD – Increase by 5%	66.01	0.06
INR / USD – Decrease by 5%	(66.01)	(0.06)

(*) holding all other variable constant. Tax impact not considered.

(Rs. in Lakhs)

(c) Other Price Risk

Other Price Risk is the Risk that the fair value of a financial instrument will fluctuate due to changes in market traded price. The Company is exposed to price risk arising mainly from investments in equity/equity-oriented instruments recognized at FVTPL/FVTOCI.

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Investments (FVTPL)	-	-
Investments (FVTOCI)	-	-

C. Credit Risk

Credit risk is the risk that a counterparty fails to discharge its obligation to the Company. The Company's exposure to credit risk is influenced mainly by cash and cash equivalents, trade receivables and other Financial assets measured at amortized cost. The Company continuously monitors defaults of customers and other counterparties and incorporates this information into its credit risk controls.

The Company assesses and manages credit risk based on internal credit rating system. Internal credit rating is performed for each class of financial instruments with different characteristics. The Company assigns the following credit ratings to each class of financial assets based on the assumptions, inputs and factors specific to the class of financial assets. (i) Low credit risk, (ii) Moderate credit risk, (iii) High credit risk.

Based on business environment in which the Company operates, a default on a financial asset is considered when the counter party fails to make payments within the agreed time period as per contract. Loss rates reflecting defaults are based on actual credit loss experience and considering differences between current and historical economic conditions.

Financial assets (other than trade receivables) that expose the entity to credit risk are managed and categorized as follows:

Basis of categorisation	Asset class exposed to credit	Provision for expected credit loss
Low credit risk	Cash and cash Equivalents, other bank balances, loans and other financial assets	12 month expected credit loss.
Moderate credit risk	Other financial assets	12 month expected credit loss, unless credit risk has increased significantly since initial recognition, in which case allowance is measured at life time expected credit loss
High credit risk	Other financial assets	Life time expected credit loss (when there is significant deterioration) or specific provision whichever is higher

Financial assets (other than trade receivables) that expose the entity to credit risk (Gross exposure): –

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Low Credit Risk		
Cash and cash equivalents	164.43	355.39
Bank Balances other than above	2.12	-
Loans	78.56	90.53
Other Financial Assets	178.76	193.27
Moderate/ High Credit Risk	-	-
Total	**423.87**	**639.19**

(i) Cash and cash equivalent and bank balance:

Credit risk related to cash and cash equivalents and bank balance is managed by only accepting highly rated banks and diversifying bank deposits and accounts in different banks.

(ii) Loans and Other financial assets measured at amortized cost:

Other financial assets measured at amortized cost includes Security Deposit to various authorities , Loans to staff and other receivables. Credit risk related to these other financial assets is managed by monitoring the recoverability of such amounts continuously, while at the same time internal control system in place ensure the amounts are within defined limits.

(Rs. in Lakhs)

(iii) Trade receivables:

Life time expected credit loss is provided for trade receivables. Based on business environment in which the Company operates, a default on a financial asset is considered when the counter party fails to make payments within the agreed time period as per contract. Loss rates reflecting defaults are based on actual credit loss experience and considering differences between current and historical economic conditions. Assets are written off when there is no reasonable expectation of recovery, such as a debtor declaring bankruptcy or a litigation decided against the Company. The Company continues to engage with parties whose balances are written off and attempts to enforce repayment. Recoveries made are recognized in statement of profit and loss.

(iv) Expected credit losses:

Expected credit loss for trade receivables under simplified approach:

The Company recognizes lifetime expected credit losses on trade receivables & other financial assets using a simplified approach, wherein Company has defined percentage of provision by analysing historical trend of default based on the criteria defined below and such provision percentage determined have been considered to recognize life time expected credit losses on trade receivables (other than those where default criteria are met in which case the full expected loss against the amount recoverable is provided for). Further, the Company has evaluated recovery of receivables on a case to case basis. No provision on account of expected credit loss model has been considered for related party balances. The Company computes credit loss allowance based on provision matrix. The provision matrix is prepared on historically observed default rate over the expected life of trade receivable and is adjusted for forward - looking estimate. The provision matrix at the end of reporting period is as follows:

Particulars	Expected Loss Rate
All Receivables excluding Related Parties	0.50%

Movement in Expected Credit Loss Allowance on Trade Receivables	Year ended 31st March , 2026	Year ended 31st March , 2025
Balance at the beginning of the reporting year	(6.03)	(4.97)
Loss Allowance measured at lifetime expected credit losses	(0.42)	(1.06)
Balance at the end of reporting year	**(6.45)**	**(6.03)**

D. Liquidity Risk

Liquidity Risk is the risk that the Company will encounter difficulty in raising the funds to meet the commitments associated with financial instruments that are settled by delivering cash or another financial asset. Liquidity risk may result from an inability to sell a financial asset quickly at close to its fair value. 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.

Financing arrangements:

The Company had access to the following undrawn borrowing facilities at the end of the reporting period:

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Expiring within One Year		
- CC/EPC Facility	-	-
- Invoice Discounting Facility	-	-
Expiring beyond One Year		

The cash credit and other facilities may be drawn at any time and may be terminated by the bank without notice.

Maturities of Financial Liabilities:

The tables below analyse the Company's financial liabilities into relevant maturity based on their contractual maturities for all non-derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant. As per **Annexure "A"**

E. Capital Management

The Company's capital management objectives are to ensure the company's ability to continue as a going concern, to provide an adequate return to share holders

The Company monitors capital on the basis of the carrying amount of equity less cash and cash equivalents as presented on the face of balance sheet. Management assesses the Company's capital requirements in order to maintain an efficient overall financing structure while avoiding excessive leverage. This takes into account the subordination levels of the Company's various classes of debt. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares, or sell assets to reduce debt.

(Rs. in Lakhs)

The Company manages its capital on the basis of Net Debt to Equity Ratio which is Net Debt (Total Borrowings net of Cash and Cash Equivalents) divided by total equity.

Particulars	Year ended 31st March , 2026	Year ended 31st March , 2025
Total Borrowings	396.20	114.55
Less: Cash and Cash Equivalents	164.43	355.39
Net Debt (A)	**231.77**	**(240.83)**
Total Equity (B)	**11,026.01**	**10,639.07**
Capital Gearing Ratio (B/A)	**47.57**	**(44.18)**

The Company has complied with the covenants as per the terms and conditions of the major borrowing facilities throughout the Reporting Period.

Note - 35 – Balance confirmation of Receivables

Confirmation letters have not been obtained from all the parties in respect of Trade Receivable, Other Non- Current Assets and Other Current Assets. Accordingly, the balances of the accounts are subject to confirmation, reconciliation and consequent adjustments, if any.

Note - 36 – Balance Confirmation of Payables

Confirmation letters have not been obtained from all the parties in respect of Trade Payable and other current liabilities. Accordingly, the balances of the accounts are subject to confirmation, reconciliation and consequent adjustments, if any.

Note - 37 – Events occurring after the Balance sheet Date

The Group evaluates events and transactions that occur subsequent to the balance sheet date but prior to approval of the financial statements to determine the necessity for recognition and/or reporting of any of these events and transactions in the financial statements. There are no subsequent events to be recognized or reported that are not already disclosed.

Annexure A

Maturity Table of Financial Liabilities **(Rs. in Lakhs)**

As at 31st March, 2026

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
Borrowings (including current maturities of non-current borrowing and excluding lease liabilities)	125.97	84.45	36.48	149.54	396.44
Less: IND AS Effect	-	-	-	-	0.24
Total	**125.97**	**84.45**	**36.48**	**149.54**	**396.20**
Trade payables	1,265.54	433.48	8.45	269.21	1,976.68
Other financial liabilities	-	-	-	-	-
Total	**1,391.51**	**517.93**	**44.93**	**418.75**	**2,372.88**

As at 31st March, 2025

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
Borrowings (including current maturities of non-current borrowing and excluding lease liabilities)	26.12	63.29	13.13	12.75	115.29
Less: IND AS Effect	-	-	-	-	0.74
Total	**26.12**	**63.29**	**13.13**	**12.75**	**114.55**
Trade payables	599.66	17.69	0.72	279.84	897.91
Other financial liabilities	-	-	-	-	-
Total	**625.78**	**80.98**	**13.85**	**292.59**	**1,012.46**

Note-38 Additional Regulatory Information

A)The title deeds of immovable properties (other than properties where the Company is the lessee and the lease reements are duly executed in favour of the lessee) are held in the name of the Company.

B)The Company does not have any investment property.

C)The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Assets) and Intangible assets.

D)There are no loans or advances in the nature of loans are granted to Promoters, Directors, KMPs and their related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are outstanding as on 31 March 2026:
(i) repayable on demand; or
(ii) without specifying any terms or period of repayment

E)No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder

F)The company is not declared willful defaulter by any bank or financial institution or other lender.

G)The company has not undertaken any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

H) No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

I) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the undrstanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the company or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

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

K) No transactions has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961. There are no such previously unrecorded income or related assets.

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

M) As per Section 135 of the Companies Act, 2013, the provisions related to Corporate Social Responsibility (CSR) are not applicable to the Company,as it does not meet the thresholds of net worth, turnover, or net profit as prescribed under the Act during the immediately preceding financial year.

N) During the year ended 31st March, 2026, Company has issued 13,23,667 Equity Shares upon the conversion of Convertible warrants at Rs. 30/- each (including face value of Rs. 10.00 per share and Security Premium of Rs. 20.00 per share), aggregating to amount of Rs. 397.10 Lakhs. Out of the total consideration, 25% of the amount was received at the time of issue of warrants and the balance 75% has been received during the year on conversion. And the funds has been utilised as per the object.

O) The Company has one subsidiary as at March 31, 2026. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions relating to the restriction on the number of layers of subsidiaries as prescribed under Section 2(87) of the Companies Act, 2013 read with the Companies (Restriction on Number of Layers) Rules, 2017.

P) The Company has complied with the provisions of the Companies Act, 2013 regarding registration of Charges with the Registrar of Companies (ROC). All charges created, modified or satisfied by the Company, if any, have been duly registered, and no charges remained pending for the registration, modification or satisfaction as at 31st March, 2026.

Note - 39 - Previous year's figures have been regrouped, reclassified wherever necessary to correspond with the current year classification / disclosure.

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarakapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India - 500082
Notes to the Consolidated Financial Statements for the year ended on 31st March, 2026

Note - 40 - Related Party Transaction

Names of Related Parties and Description of Relationship

Sr. No.	Nature of Relationship	Name of Related Parties
1	Key Management Personnel & Directors	Minto Purshotam Gupta Meenakshi M Gupta Ravi Ram Prasad Umanja Venkata Satya Siva Srihari Kolla Parth H Palera Shikha Das Vaishali Gagnani Ronak Rajeshbhai Darji
2	Relatives of Key Person	Mohita Gupta Mohak Gupta
3	Subsidiary Company	Beyoung Store Private Limited
4	Associates /Sister Concern/Enterprise	Mintakashi FMCH Products India (OPC) Private Limited Beyoung Store (Proprietor Mohak gupta)

Notes:

Vaishali Gagnani (Company Secretary) has been resigned on 01st January, 2025.
Mohak Gupta has been appointed as Whole time director on 11th April, 2025.
Ronak Rajeshbhai Darji (Company Secretary) has been appointed on 4th July, 2025.
Ronak Rajeshbhai Darji (Company Secretary) has been resigned on 01st Dec, 2025.
Shikha Das (Company Secretary) has been appointed on 25th April, 2026.

Note: Related parties are identified by the Management and relied up on by the Auditor. **(Rs. In Lakhs)**

Sr. No.	Nature of Transaction	Transaction Value for the year ended 31st March, 2026	Transaction Value for the year ended 31st March, 2025
(A)	**Volume of Transactions**		
1	**Remuneration to KMP, Directors & Relatives**		
	Minto Purshotam Gupta	117.00	117.00
	Mohak M Gupta	49.92	20.41
	Parth H Palera	2.20	2.96
	Mohita Gupta	30.00	14.61
	Ronak Rajeshbhai Darji	3.32	-
	Vaishali Gagnani	-	4.90
2	**Sales**		
	Beyoung Store (Proprietorship)	38.73	420.38
	Mintakashi FMCH Products India (OPC) Private Limited	2.49	0.44
	Mosachi Nutritech Private Limited	-	0.08
3	**Purchase**		
	Mintakashi FMCH Products India (OPC) Private Limited	16.87	60.20
	Mosachi Nutritech Private Limited	18.22	11.50

Deccan Health Care Limited
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Notes to the Consolidated Financial Statements for the year ended on 31st March, 2026

(Rs. In Lakhs)

Sr. No.	Nature of Transaction	Balance Value as at 31st March, 2026	Balance Value as at 31st March, 2025
(B)	**Outstanding as at Closing:**		
	Minto Purshotam Gupta	241.47	146.46
	Meenakshi M Gupta	4.53	2.53
	Mohak M Gupta	6.37	6.20
	Parth H Palera	0.74	0.26
	Ronak Rajeshbhai Darji	1.08	-
	Mohita Gupta	37.49	31.24
	DWC Global Pvt Ltd	(156.60)	(156.60)
	Mintakashi FMCH Products India (OPC) Pvt ltd	(445.21)	(49.11)
	Beyoung Store (Proprietorship)	(385.47)	(384.41)
	Beyoung Store Nepal Private Limited	1.91	1.91
	Mosachi Nutritech Private Limited	13.78	9.20

Notes: The Amount Shown above as Negative is Debit Balance

As per our Report of even date attached
For, Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

For and on the behalf of Board of Directors
For, Deccan Health Care Limited

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329

Minto P Gupta
Managing Director
(DIN : 00843784)

Mohak M. Gupta
Director
(DIN : 03534904)

Parth H. Palera
Chief Financial Officer

Shikha Das
Company Secretary

Date :- 30th May, 2026
Place :- Ahmedabad

Date :- 30th May, 2026
Place :- Hyderabad

Deccan Health Care Limited
CIN: L72200TG1996PLC024351
6-3-347/17/5/A/Back Position, Dwarakapuri Colony, Somajiguda, Hyderabad, Nampally, Telangana, India - 500082
Notes to the Consolidated Financial Statements for the year ended on 31st March, 2026

Note:41:- Accounting Ratios: **(Rs. in lakhs)**

	Ratio	As at 31st March, 2026	As at 31st March, 2025	% change
A	**Current Ratio (In Times)**			
	Current Assets	12973.08	10624.17	
	Current Liabilities	3404.74	1569.70	
	Current Ratio (In Times)	**3.81**	**6.77**	**-43.70%**
B	**Debt-Equity Ratio (In Times)**			
	Total Debts	396.20	114.55	
	Share Holder's Equity + RS	11,026.01	10,639.07	
	Debt-Equity Ratio	**0.04**	**0.01**	**233.74%**
C	**Debt Service Coverage Ratio (In Times)**			
	Earning available for debt service	509.56	315.70	
	Interest + installment	27.01	27.01	
	Debt Service Coverage Ratio	**18.87**	**11.69**	**61.41%**
D	**Inventory Turnover Ratio (In Times)**			
	Cost of Goods Sold	5,507.35	5,252.05	
	Average Inventory	4,478.46	4,415.06	
	Inventory Turnover Ratio	**1.23**	**1.19**	**3.38%**
E	**Trade Receivables Turnover Ratio (In Times)**			
	Net Credit Sales	8,190.48	7,505.79	
	Average Receivable	1,476.19	1,121.15	
	Trade Receivables Turnover Ratio	**5.55**	**6.69**	**-17.12%**
F	**Trade Payables Turnover Ratio (In Times)**			
	Credit Purchase	5,474.23	4,440.54	
	Average Payable	1,437.30	663.05	
	Trade Payables Turnover Ratio (In Times)	**3.81**	**6.70**	**-43.13%**
G	**Net Capital Turnover Ratio (In Times)**			
	Revenue from Operations	8,190.48	7,505.79	
	Net Working Capital	9,568.34	9,054.47	
	Net Capital Turnover Ratio	**0.86**	**0.83**	**3.26%**
H	**Net Profit Ratio (In %)**			
	Net Profit	248.76	115.87	
	Revenue form Operation	8,190.48	7,505.79	
	Net Profit Ratio	**3.04%**	**1.54%**	**96.74%**
I	**Return on Net Worth (In %)**			
	Net profit after tax	248.76	115.87	
	Net Worth	11,026.01	10,639.07	
	Return on Net Worth (In %)	**2.26%**	**1.09%**	**107.15%**

Deccan Health Care Limited
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Notes to the Consolidated Financial Statements for the year ended on 31st March, 2026

Note:41:- Accounting Ratios: **(Rs. in lakhs)**

	Ratio	As at 31st March, 2026	As at 31st March, 2025	% change
J	**Return on Investment (In %)**			
	Income Generated from Investment Funds	0.12	0.05	
	Invested funds	2.12	1.17	
	Return on investment (in %)	5.66%	4.27%	**32.45%**

*** Reason for Variance More than 25 %**

A Current Ratio (In Times)
During the year, current liabilities increased significantly compared to the growth in current assets, resulting in the current ratio declining from 6.77 to 3.81.

B Debt-Equity Ratio (In Times)
In the current year, higher borrowings coupled with only a marginal increase in shareholders' equity led to the debt-equity ratio increasing from 0.01 to 0.04.

C Debt Service Coverage Ratio (In Times)
The debt service coverage ratio improved from 11.69 to 18.87 during the year due to higher earnings available for servicing debt.

F Trade Payables Turnover Ratio (In Times)
During the current year, average trade payables increased at a faster pace than credit purchases, causing the trade payables turnover ratio to decline from 6.70 to 3.81.

H Net Profit Ratio (In %)
The net profit ratio increased from 1.54% to 3.04% during the year, as net profit grew at a higher rate than revenue from operations.

I Return on Net Worth (In %)
In the current year, a significant increase in profit after tax, while net worth remained relatively stable, resulted in the return on net worth improving from 1.09% to 2.26%.

J Return on Investment (In %)
The increase in the FD interest rate from 4.27% to 5.66% is mainly due to higher interest rates offered on fixed deposits during FY 2025-26 and renewal/investment of deposits at comparatively higher prevailing rates.

As per our Report of even date attached
For, Keyur Shah & Associates
Chartered Accountants
F.R.No :- 333288W

For and on the behalf of Board of Directors
For, Deccan Health Care Limited

Akhlaq Ahmad Mutvalli
Partner
M.No :- 181329

Minto P Gupta
Managing Director
(DIN : 00843784)

Mohak M. Gupta
Director
(DIN : 03534904)

Parth H. Palera
Chief Financial Officer

Shikha Das
Company Secretary

Date :- 30th May, 2026
Place :- Ahmedabad

Date :- 30th May, 2026
Place :- Hyderabad

Integrating evidence-based nutrition, Ayurvedic wisdom, and food innovation to transform everyday wellness. Delivering healthier lives, sustainable value, and lasting impact for all stakeholders. Stay W.O.W!

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