

INDEPENDENT AUDITOR'S REPORT

To the Members of Dr. Themis Private Limited Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Dr. Themis Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a Summary of significant 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 accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its loss and its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) as 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there-under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Information Other than the Financial Statements and Auditors' Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, 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 such other information is materially inconsistent with the standalone 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.

The other information is not made available to us as at the date of this auditor's report. We have nothing to report in this regard.

Responsibilities of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, cash flows and changes in equity of the Company in accordance with the 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 judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

Our objectives are 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 judgement 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 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 standalone 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 of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation

precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 said 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, 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 Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021.
 - (e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, 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 does not have any pending litigations which would impact its financial position.
 - 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, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

- c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

- v No dividend has been declared or paid during the year by the company.

- vi Based on our examination carried out, which included test checks, we report that the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For R.P. Sardar & Co.

Chartered accountants

(Firm's Registration No.-109273W)



Raju P. Sardar

(Proprietor)

(Membership No. 037845)

Place: Mumbai

Date: 28-May-2026

UDIN: 26037845WBHFSX6941



Annexure 'A' TO THE INDEPENDENT AUDITOR'S REPORT

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

Re: Dr. Themis Private Limited (the "Company")

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) a. (A) As there are no Property, Plant and Equipment, the reporting under clause 3(i)(a)(A) of the Order is not applicable to the Company.
 (B) As the company is not having any intangible assets, reporting under clause 3(i)(a)(B) of the Order is not applicable.
- b. As the company does not have any Property, Plant and Equipment, reporting under clause 3(i)(b) of the Order is not applicable.
- c. As the company is not having any immovable properties, reporting under clause 3(i)(c) of the Order is not applicable.
- d. As the company is not having any Property, Plant and Equipment or Intangible assets, reporting under clause 3(i)(d) of the Order is not applicable.
- e. Based on the information and explanation furnished to us, no proceedings have been initiated on the Company under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) and Rules made there under.
- (ii) a. As there is no inventory held by company at any point of time during the year, the reporting under clause 3(ii)(a) of the Order is not applicable to the Company.
- b. During the year, the company has not been sanctioned, any point of time of the year, working capital limits in excess of Rs. 5 crores, in aggregate, from banks on the basis of security of current assets. Hence reporting under clause 3(ii)(b) of the Order is not applicable to the Company.
- (iii) During the year the Company has not made investments in, provided loans, advances in the nature of loans, stood guarantee or provided security to Companies, Firms, Limited Liability Partnerships or any other parties. Hence, the requirement to report under clause 3(iii) of the Order is not applicable to the Company.
- (iv) 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 given any security or made any investments to which the provision of Sections 185 and 186 of the Companies Act, 2013 attract. Hence, clause 3(iv) of the order is not applicable.
- (v) The Company has not accepted any deposit, within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended) during the year hence, the reporting under clause 3(v) of the order is not applicable.

- (vi) In our opinion and according to the information and explanations given to us the maintenance of cost records pursuant to the Companies (Cost Records and Audit) Rules, 2014 has not been specified by the Central Government under Section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause 3(vi) of the order is not applicable to the Company.
- (vii) a. According to the information and explanations given to us and according to the books and records as produced and examined by us, in respect of statutory dues, the Company has been regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Goods & Service Tax, Cess and other material statutory dues as applicable with the appropriate authorities. As at last day of financial year, there were no amounts payable in respect of the aforesaid statutory dues outstanding for a period of more than six months from the date they became payable.
- b. According to the information and explanations given to us, there were no disputed dues on account of the aforesaid statutory dues as at the year end and hence, reporting under clause 3(vii)(b) is not applicable.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix) a. According to the books and records of the Company examined by us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- b. According to the information and explanation given to us and on the basis of our audit procedure, We report that the company has not been declared willful defaulter by any bank or financial institution or other lenders.
- c. As the Company has not availed any term loans during the year, the requirement to report on clause 3(ix)(c) of the Order is not applicable to the Company.
- d. On an overall examination of the financial statements of the company, We report that no funds raised on short-term basis have been used for long-term purposes by the Company.
- e. On an overall examination of the 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. Hence, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company.
- f. On an overall examination of the financial statements of the company, 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. Hence, the requirement to report on clause 3(ix)(f) of the Order is not applicable to the Company.
- (x) a. The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments). Hence, reporting under clause 3(x)(a) of the Order is not applicable to the Company.
- b. According to the information and explanations given by the management, the Company has not made any preferential allotment or private placement of shares / fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

- (xi) a. To the best of our knowledge and according to the information and explanations given to us and on the basis of examination of the books and records of the Company, carried out in accordance with generally accepted auditing practices in India, no fraud by the Company or on the Company was noticed or reported during the year.
- b. According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c. According to the information and explanations given to us including the representation made to us by the management of the Company, no whistle-blower complaints were received by the Company during the year and hence, reporting under clause 3(xi)(c) of the Order is not applicable to the Company.
- (xii) a. The Company is not a Nidhi company and hence, reporting under clause 3(xii)(a), (b) and (c) of the Order is not applicable to the Company.
- (xiii) According to the information and explanations given by the management, transactions with the related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details thereof have been disclosed in the financial statements, as required by the applicable Accounting Standards.
- (xiv) The Company is not required to have internal audit system as required under Section 138 of the Companies Act, 2013 and hence, the reporting under clause 3(xiv)(a) and (b) of the Order is not applicable.
- (xv) In our opinion and according to the information and explanations given to us, during the year, Company has not entered into any non-cash transactions with its directors or persons connected with him and accordingly, the reporting under clause 3(xv) of the Order is not applicable to the Company.
- (xvi) a. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- b. In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- c. In our opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- d. According to the information and explanations given by the management, the Group does not have not more than one CIC as part of the Group. Accordingly, the reporting under Clause 3(xvi)(d) is not applicable to the Company.
- (xvii) Based on our examination of books of accounts, the Company has not incurred any cash loss in the current as well as the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year.
- (xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and

payment of financial liabilities, other information accompanying the financial statements, our knowledge of the plans of the Board of Directors and management 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 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) a. The provision of section 135 are not applicable to the company. Accordingly, reporting under clause 3(xx)(a) & (b) of the Order is not applicable to the Company.
- (xxi) The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For R.P. Sardar & Co.

Chartered accountants

(Firm's Registration No.-109273W)



Raju P. Sardar

(Proprietor)

(Membership No. 037845)

Place: Mumbai

Date: 28-May-2026

UDIN: 26037845WB HF S X6941



Annexure 'B' TO THE INDEPENDENT AUDITOR'S REPORT

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

Re: DR. THEMIS PRIVATE LIMITED (the "Company")

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

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

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For R.P. Sardar & Co.

Chartered accountants

(Firm's Registration No.-109273W)

**Raju P. Sardar**

(Proprietor)

(Membership No. 037845)

Place: Mumbai

Date: 28-May-2026

UDIN: 26037845WBHFSX6941



DR. THEMIS PRIVATE LIMITED

CIN : U21001MH2023PTC410855

Balance Sheet as at 31st March, 2026

(₹ in Lakhs)

Particulars	Note No.	31st March, 2026	31st March, 2025
ASSETS			
Non-current assets			
Property, plant and equipment		-	-
Capital work-in-progress		-	-
Right-of-use Assets		-	-
Intangible Assets		-	-
Financial assets			
- Investments		-	-
- Other Financial Assets		-	-
Other non-current assets		-	-
Current assets			
Inventories		-	-
Financial assets		-	-
- Trade Receivables		-	-
- Cash and cash equivalents	1.01	1.00	1.00
- Bank Balances other than Cash and cash equivalents above		-	-
- Other Financial Assets		-	-
Other current assets	1.02	0.10	0.10
TOTAL		1.10	1.10
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	1.03	1.00	1.00
Other Equity	1.04	(1.16)	(0.83)
Liabilities			
Non-current liabilities			
Financial liabilities			
- Borrowings		-	-
- Lease Liabilities		-	-
Provisions		-	-
Deferred tax liabilities (Net)		-	-

DR. THEMIS PRIVATE LIMITED

CIN : U21001MH2023PTC410855

Balance Sheet as at 31st March, 2026

(₹ in Lakhs)

Particulars	Note No.	31st March, 2026	31st March, 2025
Current liabilities			
Financial liabilities		-	-
- Borrowings		-	-
- Lease Liabilities		-	-
- Trade Payables		-	-
Total outstanding dues of Micro enterprises and Small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
-Other Financial Liabilities			
Other current liabilities	1.05	1.07	0.57
Provisions	1.06	0.19	0.35
Liabilities for current tax (net)		-	-
TOTAL		1.10	1.10

See accompanying notes to the financial statements

As per our Report of even date

For R P Sardar & Co.
Chartered Accountants
Firm Regd. No.: 109273W



RAJU PRABHDEV SARDAR
(PROPRIETOR)
Membership No.: 037845
Place: Mumbai

Date : 28-May-2026

UDIN: 26037845WBHFSX6941



For and on behalf of the Board of Directors

SACHIN PATEL
DIRECTOR

DIN 00033353
Place: Mumbai

Date : 28-May-2026

DINESH PATEL
DIRECTOR

DIN 00033273
Place: Mumbai

Date : 28-May-2026

DR. THEMIS PRIVATE LIMITED

CIN : U21001MH2023PTC410855

Statement of Profit and Loss for the year ended 31st March, 2026

(₹ in Lakhs)

Particulars	Note No.	31st March, 2026	31st March, 2025
REVENUE			
Revenue from operations (net)		-	-
Other income		-	-
Total revenue (I)		-	-
EXPENSES			
Cost of materials consumed		-	-
Purchase of stock-in-trade		-	-
Changes in inventories of finished goods, work in progress and stock-in-trade		-	-
Employee benefit expense		-	-
Finance cost		-	-
Depreciation and amortisation expense		-	-
Other expense	2.01	0.33	0.27
Total expenses (II)		0.33	0.27
Profit/ (loss) before exceptional items and tax (I-II)		(0.33)	(0.27)
Exceptional items		-	-
Profit/ (loss) before tax		(0.33)	(0.27)
Tax expense			
Current tax		-	-
Adjustment of tax relating to earlier periods		-	-
Deferred tax		-	-
Profit / (Loss) for the period		(0.33)	(0.27)
OTHER COMPREHENSIVE INCOME			
A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:			
Remeasurement of gains (losses) on defined benefit plans		-	-
Income tax effect		-	-
B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:			
Other Comprehensive income for the year, net of tax		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX		(0.33)	(0.27)

DR. THEMIS PRIVATE LIMITED

CIN : U21001MH2023PTC410855

Statement of Profit and Loss for the year ended 31st March, 2026

(₹ in Lakhs)

Particulars	Note No.	31st March, 2026	31st March, 2025
Earnings per share for profit attributable to equity shareholders			
a) Basic (Amount in ₹)	2.02	(3.32)	(2.72)
b) Diluted (Amount in ₹)	2.02	(3.32)	(2.72)

See accompanying notes to the financial statements

As per our report of even date attached

For R P Sardar & CO.
Chartered Accountants
Firm Regd. No.: 109273W



RAJU PRABHDEV SARDAR
(PROPRIETOR)

Membership No.: 037845

Place: Mumbai

Date : 28-May-2026

UDIN: 26037845WBHFSX6941



For and on behalf of the Board of Directors



SACHIN PATEL
DIRECTOR
DIN 00033353

Place: Mumbai
Date : 28-May-2026

DINESH PATEL
DIRECTOR
DIN 00033273

Place: Mumbai
Date : 28-May-2026

DR. THEMIS PRIVATE LIMITED

CIN : U21001MH2023PTC410855

Cash Flow Statement for the year ended 31st March, 2026

(₹ in Lakhs)

Particulars	31st March, 2025	31st March, 2025
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	(0.33)	(0.27)
Adjustment for:		
Depreciation and amortisation	-	-
(Profit) / Loss on sale of property, plant and equipment	-	-
Changes in fair value of financial instruments at fair value through profit or loss	-	-
Dividend and interest income classified as investing cash flows	-	-
Finance costs	-	-
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	-	-
(Increase)/Decrease in inventories	-	-
Increase/(decrease) in trade payables	-	-
(Increase)/Decrease in other financial assets	-	-
(Increase)/decrease in other assets	-	-
Increase/(decrease) in provisions	(0.16)	0.14
(Increase)/Decrease in Other bank balance	-	-
Increase/(decrease) in other financial liabilities	-	-
Increase/(decrease) in other current liabilities	0.49	0.13
Cash generated from operations	-	-
Less: (Income taxes paid)/ refund received (Net)	-	-
Net cash inflow from operating activities	-	-
CASH FLOW FROM INVESTING ACTIVITIES:		
Payment for acquisition of subsidiary, net of cash acquired	-	-
Payments for property, plant and equipment	-	-
Proceeds from sale of investments (Payments for investments)(Net)	-	-
Proceeds from sale of property, plant and equipment	-	-
Dividends received	-	-
Interest received	-	-
Net cash outflow from investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issues of equity shares	-	-
Receipts / (Repayment) of Current borrowings	-	-
Receipts / (Repayment) of non Current borrowings	-	-
Repayment of lease liabilities	-	-
Interest paid	-	-
Dividends paid	-	-
Net cash inflow (outflow) from financing activities	-	-
Net increase / (decrease) in cash and cash equivalents	-	-
Cash and Cash Equivalents at the beginning of the financial year	1.00	1.00
Cash and Cash Equivalents at end of the period	1.00	1.00

DR. THEMIS PRIVATE LIMITED
CIN : U21001MH2023PTC410855

Cash Flow Statement for the year ended 31st March, 2026

(₹ in Lakhs)

Particulars	31st March, 2025	31st March, 2025
Reconciliation of cash and cash equivalents as per the cash flow statement:		
Cash and cash equivalents as per above comprise of the following:		
Balances with banks		
- On current accounts	1.00	1.00
- Cash on hand	-	-
Balances as per statement of cash flows	1.00	1.00

As per our report of even date attached

For R P Sardar & CO.
Chartered Accountants
Firm Regd. No.: 109273W

RAJU PRABHDEV SARDAR
(PROPRIETOR)

Membership No.: 037845

Place: Mumbai

Date : 28-May-2026

UDIN: 26037845 WB HFSX6941



For and on behalf of the Board of Directors

SACHIN PATEL
DIRECTOR
DIN 00033353

DINESH PATEL
DIRECTOR
DIN 00033273

Place: Mumbai

Date : 28-May-2026

Place: Mumbai

Date : 28-May-2026

DR. THEMIS PRIVATE LIMITED
CIN : U21001MH2023PTC410855

Notes forming part of Financial Statements as at 31st March, 2026

(₹ in Lakhs)

Particulars	31st March, 2026	31st March, 2025
Note 1.01		
Cash & Cash Equivalents		
Cash-in-hand	-	-
Balance With Banks	1.00	1.00
TOTAL	1.00	1.00
Note 1.02		
Other Current Assets		
Security Deposit	0.10	0.10
TOTAL	0.10	0.10

DR. THEMIS PRIVATE LIMITED
CIN : U21001MH2023PTC410855

Notes forming part of Financial Statements as at 31st March, 2026

Note 1.03

Share Capital

(₹ in Lakhs)

Particulars	31st March, 2026		31st March, 2025	
	Number	₹	Number	₹
Authorised Equity Shares of ₹ 10/- each	1,00,000.00	10.00	1,00,000.00	10.00
Issued, Subscribed & Paid up Equity Shares of ₹ 10/- each fully paid	10,000.00	1.00	10,000.00	1.00
TOTAL	10,000.00	1.00	10,000.00	1.00

[a] Statement of changes in Equity

(₹ in Lakhs)

Particulars	Balance at the Beginning of the Year	Changes in Equity share capital during the year	Balance at the End of the Year
At April 01, 2024			
Number of Equity Shares	10,000	-	10,000
Amount ₹	1.00	-	1.00
At April 01, 2025			
Number of Equity Shares	10,000	-	10,000
Amount ₹	1.00	-	1.00

[b] The company has issued and subscribed Equity Shares having a face value of Rs.10 each. Each shareholder is eligible for one vote per share held.

[c] List of shareholders holding more than 5% shares as at the Balance Sheet date

Name of Shareholder	31st March, 2026		31st March, 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Themis Medicare Ltd	10,000.00	100.00%	10,000.00	100.00%
TOTAL	10,000.00		10,000.00	

DR. THEMIS PRIVATE LIMITED

CIN : U21001MH2023PTC410855

Notes forming part of Financial Statements as at 31st March, 2026

(₹ in Lakhs)

Particulars	31st March, 2026	31st March, 2025
Note 1.04		
Other equity:		
Reserves and Surplus:		
Retained Earnings:		
Opening Balance	(0.83)	(0.56)
Current Year	(0.33)	(0.27)
TOTAL	(1.16)	(0.83)
Note 1.05		
Other current liabilities		
Advance Received from Themis Medicare Ltd	1.07	0.57
TOTAL	1.07	0.57
Note 1.06		
Provisions		
Short Term Provisions		
Auditors Remuneration Payable	0.04	0.07
Professional Fees Payable	0.16	0.28
TOTAL	0.19	0.35
Note 2.01		
Other Expenses		
Auditors Remuneration	0.04	0.04
Professional Fees	0.30	0.18
ROC Filing Fees	-	0.05
TOTAL	0.33	0.27
Note 2.02		
Earnings Per Share		
In accordance with the Indian Accounting Standard		
"Earnings Per Share" (Ind AS 33)		
(a) Nominal value per share (Amount in ₹)	10	10
(b) Profit for the year after Taxation (₹ in Lakhs)	(0.33)	(0.27)
(c) Weighted average Number of Equity Shares Outstanding	10,000	10,000
(d) Earnings Per Share{ Basic and Diluted } (b) / (c) (Amount in ₹)	(3.32)	(2.72)

Financial Ratios:

Sr No	Particulars	Numerator	Denominator	31st March, 2026	31st March, 2025	% Variance	Remarks
1	Current Ratio	Total Current Assets	Total Current Liabilities	0.87	1.20	24.17%	N.A. variance less than 25%
2	Debt Service Coverage Ratio	Earnings available for debt service	Debt service	NA	NA	NA	No long term debt
3	Debt Equity Ratio	Total Debt	Total equity	NA	NA	NA	No debt
4	Return on Equity Ratio	Net profit after taxes	Average Shareholder's equity	NA	NA	NA	This ratio has not been computed as the Company
5	Inventory Turnover Ratio	Cost of Goods sold	Average Inventory	NA	NA	NA	No inventory or Sales
6	Trade Receivables Turnover Ratio	Net sales	Accounts Receivable	NA	NA	NA	No Receivables or Sales
7	Trade Payables Turnover Ratio	Net purchases	Accounts Payable	NA	NA	NA	No Payables or Purchases
8	Net Capital Turnover Ratio	Net sales	Working capital	NA	NA	NA	No sales
9	Net Profit Ratio	Net profit after tax	Sales	NA	NA	NA	No sales
10	Return on Capital Employed	Earning before interest and taxes	Capital Employed	NA	NA	NA	This ratio has not been computed as the Company
11	Return on Investment	Income from Investment	Average Investment	NA	NA	NA	This ratio has not been computed as the Company

As per our report of even date attached

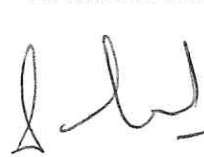
For R P Sardar & CO.
Chartered Accountants
Firm Regd. No.: 109273W



RAJU PRABHDEV SARDAR
(PROPRIETOR)
Membership No.: 037845
Place: Mumbai
Date : 28-May-2026
UDIN: 26037845WBHFSX6941



For and on behalf of the Board of Directors



SACHIN PATEL
DIRECTOR
DIN 00033353

Place: Mumbai
Date : 28-May-2026



DINESH PATEL
DIRECTOR
DIN 00033273

Place: Mumbai
Date : 28-May-2026

DR. THEMIS PRIVATE LIMITED

CIN: U21001MH2023PTC410855

NOTE 3: Significant Accounting Policies and Notes on Accounts

1) SIGNIFICANT ACCOUNTING POLICIES:

a) BASIS OF PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS:

The financial statements are prepared under the Historical Cost Convention as a going concern basis in accordance with generally accepted accounting principles and practices prevalent in the company.

b) METHOD OF ACCOUNTING

The Company has followed mercantile method of accounting.

c) USE OF ESTIMATED

The preparation of financial statements requires the management of the company to make estimates and assumptions that affect the report and balances of assets and liabilities and disclosures relating to contingent assets and liabilities as at the date of financial statements and reported amounts of income and expenditure during the period. Contingencies are recorded when it is probable that a liability will be incurred and amount can be reasonably estimated. Actual results could differ from those estimates.

d) OTHERS

Other Significant Accounting Policies would be framed in the year in which they became applicable.

2) IN THE OPINION OF THE BOARD:

- a) All the assets of the company as appearing in the Balance Sheet have a realizable value in the ordinary course of the business at least to the extent stated in the Balance sheet.
- b) All material known liabilities are provided for on the basis of available information/estimates and are adequate.

3) PAYMENT MADE TO AUDITORS:

	₹ In Lakhs	
	2025-26	2024-25
Audit Fees	0.03	0.03
Income Tax Matters	0.14	0.09
	0.17	0.12

4) CONTINGENT LIABILITIES:

The ascertained amount is disclosed in the final accounts and whatever is unascertained the same is disclosed by way of a statement.

5) DIVIDEND:

Since the company has not commenced its business activity, the Directors regret their inability to declare any dividend.

6) Related Party Transactions:

Name of the Related Party	Nature of Transaction	₹ in Lakhs	
		2025-26	2024-25
Themis Medicare Ltd.	Advance Received	0.49	0.13

7) OTHER STATUTORY INFORMATION FOR THE YEAR ENDED 31 MARCH 2026 and 31 MARCH 2025:

- The Company is not declared as "wilful defaulter" by any bank or financial institution or other lender.
- There are no transactions with the Companies whose name struck off under section 248 of The Companies Act, 2013 or section 560 of Companies Act, 1956 during the year ended 31 March 2026.
- The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.
- No scheme of arrangement has been approved by the competent authority in terms of Section 230 to 237 of the Companies Act, 2013.
- The Company has not received any fund from any person or entity, including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Company shall a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding Party (Ultimate Beneficiaries) b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- The Company has not surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961.
- The Company has not operated in any crypto currency transactions.

As per our Report of even date

For R P Sardar & Co.
Chartered Accountants
Firm Regd. No.: 109273W



RAJU PRABHDEV SARDAR
(PROPRIETOR)
Membership No.: 037845
Place: Mumbai
Date: 28-May-2026
UDIN: 26037845WBHFSX6941



For and on behalf of the Board of Directors
Dr. Themis Private Limited



SACHIN PATEL
DIRECTOR
DIN 00033353

Place: Mumbai
Date: 28-May-2026



DINESH PATEL
DIRECTOR
DIN 00033273

Place: Mumbai
Date: 28-May-2026