NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

AJOONI LIFE SCIENCES PRIVATE LIMITED

I. Report on the Audit of the Financial Statements

1. Opinion

A. We have audited the accompanying Financial Statements of **AJOONI LIFE SCIENCES PRIVATE LIMITED** which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit/loss for the year ended on that date.

2. Basis for Opinion

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

3. Other Information - Board of Directors' Report

A. The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.

Our opinions on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.

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B. In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report 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 in this Board Report, we are required to report that fact. We have nothing to report in this regard.

4. Management's Responsibility for the Financial Statements

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

B. 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.

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

5. Auditor's Responsibilities for the Audit of the Financial Statements

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

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

i) 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
ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

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

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iv) 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

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

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

D. 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.

E. 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.

II. Report on Other Legal and Regulatory Requirements

The provisions of 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 are not applicable to the company as the company is a Private Limited Company and the condition required for applicability of the Companies (Auditor's Report) Order, 2020 are not fulfilled in the case of the Company

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

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

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

C. The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the relevant books of account.

D. In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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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 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:

G. with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, the provision of Chapter X, clause (i) of subsection (3) of section 143 not applicable to company vide notification No. G.S.R. 583(E) dated 13.06.2017

i) The Company has disclosed the impact of pending litigations on its financial position in its Financial Statements.

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

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

iv(a) The management has represented to us that, to the best of it's knowledge and belief, as disclosed in the notes to accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of fund) by the Company to or in any other person(s) or entity(ies), including foreign entities ("intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate Beneficiaries;

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

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

v) The Company has not declared or paid any dividend during the year and has not proposed final dividend for the year

vi) Based on our examination which included test checks, 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 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.

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As per proviso 3(1) of the Companies (Account) Rules, 2014 is applicable from April 1,2025 reporting under rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the Statutory Requirements for record retention is not applicable for the financial year ended March 31, 2026.

For Nidhi Bansal & Co.
Chartered Accountants
Audit Firm Reg. No. 022073N

NIDHI BANSAL & CO. * NEW DELHI * CHARTERED ACCOUNTANTS

VARUN GUPTA
Partner
Membership No. 503070
UDIN-26503070HPDRYN9714

Dated: 04/05/2026
Place: DELHI

AJOONI LIFE SCIENCES PRIVATE LIMITED (F.Y. 2025-2026)

603, 6th Floor, Mercantile House, KG Marg, Connaught Place, New Delhi-110001

CIN : U47912DL2023PTC416161

Balance Sheet as at 31st March 2026 ₹ in hundred

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	2	1,000.00	1,000.00
Reserves and surplus	3	6,748.49	4,848.41
Money received against share warrants			
		7,748.49	**5,848.41**
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)	4		
Other long term liabilities			
Long-term provisions	5		
Current liabilities			
Short-term borrowings			
Trade payables	6		
(A) Micro enterprises and small enterprises		3,746.19	9,670.74
(B) Others		65,237.29	100.22
Other current liabilities	7	17,471.66	7,555.83
Short-term provisions	5		1,541.51
		86,455.14	**18,868.30**
TOTAL		**94,203.63**	**24,716.71**
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets	8		
Property,Plant and Equipment		145.54	
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)		956.77	
Long-term loans and advances			
Other non-current assets			
		1,102.31	
Current assets			
Current investments			
Inventories	9	41,134.00	15,148.73
Trade receivables	10	19,922.71	3,589.34
Cash and cash equivalents	11	5,767.26	2,318.54
Short-term loans and advances			
Other current assets	12	26,277.35	3,660.10
		93,101.32	**24,716.71**
TOTAL		**94,203.63**	**24,716.71**

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

As per our report of even date

For Nidhi Bansal and Co.
Chartered Accountants
(FRN: 002207N)

NIDHI BANSAL & CO. CHARTERED ACCOUNTANTS NEW DELHI

VARUN GUPTA
PARTNER
Membership No.: 503070
UDIN-26503070HPDRYN9714
Place: DELHI
Date: 04/05/2026

For and on behalf of the Board of Directors

For Ajooni Life Sciences Pvt. Ltd.

Director

SANJAY KUMAR
Director
DIN: 08218434

For Ajooni Life Sciences Pvt. Ltd.

Director

VED PRAKASH
Director
DIN: 08591808

AJOONI LIFE SCIENCES PRIVATE LIMITED
603, 6th Floor, Mercantile House, KG Marg, Connaught Place, New Delhi-110001
CIN : U47912DL2023PTC416161

(F.Y. 2025-2026)

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

₹ in hundred

Particulars	Note No.	31st March 2026	31st March 2025
Revenue			
Revenue from operations	13	3,87,236.92	63,773.22
Other income	14	303.12	136.92
Total Income		**3,87,540.04**	**63,910.14**
Expenses			
Cost of material Consumed	15		
Purchase of stock-in-trade	16	71,250.63	19,083.53
Changes in inventories	17	(25,985.28)	3,391.67
Employee benefit expenses	18	5,863.41	720.00
Finance costs			
Depreciation and amortization expenses	19	4,362.78	
Other expenses	.20	3,29,488.73	32,132.00
Total expenses		**3,84,980.27**	**55,327.20**
Profit before exceptional, extraordinary and prior period items and tax		**2,559.77**	**8,582.94**
Exceptional items			
Profit before extraordinary and prior period items and tax		**2,559.77**	**8,582.94**
Extraordinary items			
Prior period item			
Profit before tax		**2,559.77**	**8,582.94**
Tax expenses			
Current tax	21	1,602.35	1,804.48
Deferred tax	22	(956.77)	
Excess/short provision relating earlier year tax	23	14.11	
Profit(Loss) for the period		**1,900.08**	**6,778.46**
Earning per share-in ₹			
Basic	25		
Before extraordinary Items		19.00	67.78
After extraordinary Adjustment		19.00	67.78
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

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

As per our report of even date
For Nidhi Bansal and Co.
Chartered Accountants
(FRN: 0022073N)

NIDHI BANSAL & CO. CHARTERED ACCOUNTANTS NEW DELHI

VARUN GUPTA
PARTNER
Membership No.: 503070
UDIN-26503070HPDRYN9714
Place: DELHI
Date: 04/05/2026

For and on behalf of the Board of Directors

For Ajooni Life Sciences Pvt. Ltd.
Director
SANJAY KUMAR
Director
DIN: 08218434

For Ajooni Life Sciences Pvt. Ltd.
Director
VED PRAKASH
Director
DIN: 08591808

AJOONI LIFE SCIENCES PRIVATE LIMITED (F.Y. 2025-2026)
603, 6th Floor, Mercantile House, KG Marg, Connaught Place, New Delhi-110001
CIN : U47912DL2023PTC416161

Notes to Financial statements for the year ended 31st March 2026
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 2 Share Capital ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Authorised :		
100000 (31/03/2025:100000) Equity shares of Rs. 10.00/- par value	10,000.00	10,000.00
Issued :		
10000 (31/03/2025:10000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
Subscribed and paid-up :		
10000 (31/03/2025:10000) Equity shares of Rs. 10.00/- par value	1,000.00	1,000.00
Total	**1,000.00**	**1,000.00**

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares ₹ in hundred

	As at 31st March 2026		As at 31st March 2025	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1,000.00	10,000	1,000.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	**10,000**	**1,000.00**	**10,000**	**1,000.00**

Right, Preferences and Restriction attached to shares

Equity shares
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. 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 shareholding.

Shares held by Holding/Ultimate holding company and/or their subsidiaries/associates

Type of Share	Name of Company	Relation	As at 31st March 2026
Equity	SAT KARTAR LIFE LIMITED	Holding Company	10,000
		Aggregate No. of Shares :	**10,000**

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2026		As at 31st March 2025	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	AJOONI WELLNESS PRIVATE LIMITED			9,997	99.97
Equity	SAT KARTAR LIFE LIMITED	10,000	100.00		
	Total :	**10,000**	**100.00**	**9,997**	**99.97**

Note No. 3 Reserves and surplus ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Surplus		
Opening Balance	4,848.41	(1,930.05)
Add: Profit for the year	1,900.08	6,778.46
Less : Deletion during the year		
Closing Balance	**6,748.49**	**4,848.41**
Balance carried to balance sheet	**6,748.49**	**4,848.41**

NIDHI BANSAL & CO. CHARTERED ACCOUNTANTS NEW DELHI

AJOONI LIFE SCIENCES PRIVATE LIMITED (F.Y. 2025-2026)
603, 6th Floor, Mercantile House, KG Marg, Connaught Place, New Delhi-110001
CIN : U47912DL2023PTC416161

Note No. 4 Deferred Tax ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Deferred tax assets		
Deferred tax assets	956.77	
Gross deferred tax asset	**956.77**	
Net deferred tax assets	**956.77**	

Note No. 5 Provisions ₹ in hundred

Particulars	As at 31st March 2026			As at 31st March 2025		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Income tax					1,541.51	1,541.51
					1,541.51	**1,541.51**
Total					**1,541.51**	**1,541.51**

Note No. 6 Trade payables ₹ in hundred

Particulars	As at 31st March 2026	As at31st March 2025
(A) Micro enterprises and small enterprises	3,746.19	9,670.74
(B) Others	65,237.29	100.22
Total	**68,983.48**	**9,770.96**

Trade Payables Ageing Schedule ₹ in hundred

Payment date not defined (Outstanding for following periods from due date of Transaction)

	Current Year					Previous Year				
Particular	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME	3746.19				3746.19	9670.74				9670.74
Others	65237.29				65237.29	100.22				100.22
Disputed Dues-MSME					0.00					0.00
Disputed-Others					0.00					0.00

Note No. 7 Other current liabilities ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Others payables		
TDS Payable	1,434.53	44.50
Audit fee Payable	500.00	150.00
Commission Payable		7,001.33
Advance from customer	15,537.13	
Salary Payable		360.00
	17,471.66	**7,555.83**
Total	**17,471.66**	**7,555.83**

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(F.Y. 2025-2026)

AJOONI LIFE SCIENCES PRIVATE LIMITED
603, 6th Floor, Mercantile House, KG Marg, Connaught Place, New Delhi-110001
CIN : U47912DL2023PTC416161

Note No. 8 Property,Plant and Equipment and Intangible assets as at 31st March 2026

₹ in hundred

	Assets		Gross Block							Accumulated Depreciation/ Amortisation				Net Block	
		Useful Life (In Years)	Balance as at 1st April 2025	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2026	Balance as at 1st April 2025	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2026	Balance as at 31st March 2026	Balance as at 31st March 2025
A	Tangible assets														
	Own Assets														
	Building Improvements	30.00		9,774.56		9,774.56					233.05	233.05			
	Computer	3.00		167.00		167.00					22.26	22.26			
	Electricals equipment	10.00		9,588.08		9,588.08					620.88	620.88			
	Electronic equipment	15.00		51.27					51.27		6.32		6.32	44.95	
	Fire equipment	5.00		1,054.07		1,054.07					119.74	119.74			
	Plant & Machinery	15.00		69.00					69.00		2.84		2.84	66.16	
	Plant and machinery	15.00		45,142.45		45,142.45					1,959.19	1,959.19			
	Furniture	10.00		43.00					43.00		8.57		8.57	34.43	
	Furniture and fixture	10.00		22,258.02		22,258.02					1,389.93	1,389.93			
	Total (A)			**88,147.45**		**87,984.18**			**163.27**		**4,362.78**	**4,345.05**	**17.73**	**145.54**	

General Notes :

1.	No depreciation if remaining useful life is negative or zero.
2.	If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2025 less residual value.
3.	Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4.	If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

NIDHI BANSAL & CO. ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

(F.Y. 2025-2026)

AJOONI LIFE SCIENCES PRIVATE LIMITED
603, 6th Floor, Mercantile House, KG Marg, Connaught Place, New Delhi-110001
CIN : U47912DL2023PTC416161

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset	Building Improvements	Useful Life (In Years)	30.00
Group of asset	Buildings	Shift Type	Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Building Improvements	30/09/2025	8,804.16	440.21		31/12/2025	10950.00	0.00	10950.00	92.00	9.50	210.82
Building Improvements	04/10/2025	970.40	48.52		31/12/2025	10950.00	0.00	10950.00	88.00	9.50	22.23
Total		9,774.56	488.73								233.05

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset	Computer	Useful Life (In Years)	3.00
Group of asset	Computers and data processing units	Shift Type	Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Computer	15/10/2025	167.00	8.35		31/12/2025	1095.00	0.00	1095.00	77.00	63.16	22.25
Total		167.00	8.35								22.25

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset	Electricals equipment	Useful Life (In Years)	10.00
Group of asset	Electrical Installations and Equipment	Shift Type	Single

NIDHI BANSAL & CO. CHARTERED ACCOUNTANTS * NEW DELHI *

(F.Y. 2025-2026)

AJOONI LIFE SCIENCES PRIVATE LIMITED
603, 6th Floor, Mercantile House, KG Marg, Connaught Place, New Delhi-110001
CIN : U47912DL2023PTC416161

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Electricals equipment						3650.00	0.00	3650.00	365.00		
Electricals equipment	30/09/2025	8,900.57	445.03		31/12/2025	3650.00	0.00	3650.00	92.00	25.89	580.82
Electricals equipment	10/10/2025	687.51	34.38		31/12/2025	3650.00	0.00	3650.00	82.00	25.89	39.99
Total		**9,588.08**	**479.40**								**620.81**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Electronic equipment — **Useful Life (In Years)** 15.00
Group of asset Electrical Installations and Equipment — **Shift Type** Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Fan	25/06/2025	25.42	1.27			5475.00	0.00	5475.00	280.00	18.10	3.53
Fan	26/08/2025	25.85	1.29			5475.00	0.00	5475.00	218.00	18.10	2.79
Total		**51.27**	**2.56**								**6.32**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Fire Equipment — **Useful Life (In Years)** 5.00
Group of asset Plant and Machinery — **Shift Type** Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12

NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS
NEW DELHI

(F.Y. 2025-2026)

AJOONI LIFE SCIENCES PRIVATE LIMITED
603, 6th Floor, Mercantile House, KG Marg, Connaught Place, New Delhi-110001
CIN : U47912DL2023PTC416161

Fire equipment	30/09/2025	1,054.07	52.70		31/12/2025	1825.00	0.00	1825.00	92.00	45.07	119.74
Total		**1,054.07**	**52.70**								**119.74**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Furniture | **Useful Life (In Years)** 10.00
Group of asset Furniture and fittings | **Shift Type** Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Furniture	24/06/2025	43.00	2.15			3650.00	0.00	3650.00	281.00	25.89	8.57
Total		**43.00**	**2.15**								**8.57**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Furniture and fixture | **Useful Life (In Years)** 10.00
Group of asset Furniture and fittings | **Shift Type** Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Furniture and fixture	01/10/2025	20,317.27	1,015.86		31/12/2025	3650.00	0.00	3650.00	91.00	25.89	1,311.43
Furniture and fixture	14/11/2025	993.00	49.65		31/12/2025	3650.00	0.00	3650.00	47.00	25.89	33.10
Furniture and fixture	08/10/2025	435.00	21.75		31/12/2025	3650.00	0.00	3650.00	84.00	25.89	25.92
Furniture and fixture	08/12/2025	282.75	14.14		31/12/2025	3650.00	0.00	3650.00	23.00	25.89	4.61
Furniture and fixture	07/10/2025	230.00	11.50		31/12/2025	3650.00	0.00	3650.00	85.00	25.89	13.87
Total		**22,258.02**	**1,112.90**								**1,388.93**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS
NEW DELHI

AJOONI LIFE SCIENCES PRIVATE LIMITED (F.Y. 2025-2026)
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Name of Asset Plant & Machinery
Group of asset Plant and Machinery
Useful Life (In Years) 15.00
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Crompton motor	08/01/2026	69.00	3.45			5475.00	0.00	5475.00	83.00	18.10	2.84
Total		**69.00**	**3.45**								**2.84**

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Plant and machinery
Group of asset Plant and Machinery
Useful Life (In Years) 15.00
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2025)	Remaining useful life as on 31.3.2025 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Plant and machinery	07/10/2025	1,300.00	65.00		31/12/2025	5475.00	0.00	5475.00	85.00	18.10	54.80
Plant and machinery	01/10/2025	34,946.70	1,747.34		31/12/2025	5475.00	0.00	5475.00	91.00	18.10	1,577.01
Plant and machinery	25/09/2025	539.00	26.95		31/12/2025	5475.00	0.00	5475.00	97.00	18.10	25.93
Plant and machinery	25/10/2025	6,300.00	315.00		31/12/2025	5475.00	0.00	5475.00	67.00	18.10	209.32
Plant and machinery	01/10/2025	1,892.75	94.64		31/12/2025	5475.00	0.00	5475.00	91.00	18.10	85.41
Plant and machinery	04/10/2025	84.00	4.20		31/12/2025	5475.00	0.00	5475.00	88.00	18.10	3.67
Plant and machinery	15/10/2025	80.00	4.00		31/12/2025	5475.00	0.00	5475.00	77.00	18.10	3.05
Total		**45,142.45**	**2,257.12**								**1,959.19**

* Depreciation rate = (1-((residual value/wdv as on 31.3.2025)raise to power 1/remaining useful life in years)))*100

NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS
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AJOONI LIFE SCIENCES PRIVATE LIMITED
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Note No. 9 Inventories

₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Finished Goods	41,134.00	15,148.73
Total	**41,134.00**	**15,148.73**

Note No. 10 Trade receivables

₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Secured, Considered good		
Unsecured, Considered Good	19,922.71	3,589.34
Doubtful		
Allowance for doubtful receivables		
Total	**19,922.71**	3,589.34

(Current Year)

₹ in hundred

Particulars	Payment date not defined(Outstanding for following periods from due date of Transaction					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables (considered good)	19,922.71					19,922.71
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

(Previous Year)

₹ in hundred

Particulars	Payment date not defined(Outstanding for following periods from due date of Transaction					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables (considered good)	3,589.34					3,589.34
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

Note No. 11 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Balance with banks		
ICICI Bank - 135205001314	1,887.45	1,075.01
Total	**1,887.45**	**1,075.01**
Cash in hand		
Cash	3,185.96	743.53
Total	**3,185.96**	**743.53**
Other		
Fixed deposit	500.00	500.00
Imprest Ac	193.85	
Total	**693.85**	**500.00**
Total	**5,767.26**	**2,318.54**

NIDHI BANSAL & CO. CHARTERED ACCOUNTANTS NEW DELHI

AJOONI LIFE SCIENCES PRIVATE LIMITED
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Note No. 12 Other current assets ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Other Assets		
GST	15,041.09	1,873.60
TDS Receivable	1,440.45	
Accrued Interest on Fixed Deposit	80.28	43.59
Security Deposit - NSDL	2,200.00	100.00
Shiprocket private limited		1,336.70
ICICI corporate credit cards		112.07
Advance to creditors	7,515.53	194.14
Total	**26,277.35**	**3,660.10**

Note No. 13 Revenue from operations ₹ in hundred

Particulars	31st March 2026	31st March 2025
Sale of products	2,36,995.98	63,773.22
Sale of services	1,50,240.94	
Revenue from operations	**3,87,236.92**	**63,773.22**
Less: Excise duty		
Net revenue from operations	**3,87,236.92**	**63,773.22**

Note No. 14 Other income ₹ in hundred

Particulars	31st March 2026	31st March 2025
Interest Income		
Interest on Fixed Deposit	36.69	34.94
Interest on Income Tax Refund		1.98
Misc Income	16.43	
Rent-Received	250.00	
	303.12	**36.92**
Other non-operating income		
Amount Written Back		100.00
		100.00
Total	**303.12**	**136.92**

Note No. 16 Purchase of stock-in-trade ₹ in hundred

Particulars	31st March 2026	31st March 2025
Purchase	71,250.63	19,083.53
Total	**71,250.63**	**19,083.53**

Note No. 17 Changes in inventories ₹ in hundred

Particulars	31st March 2026	31st March 2025
Inventory at the end of the year		
Finished Goods	41,134.00	15,148.72
	41,134.00	**15,148.72**
Inventory at the beginning of the year		
Finished Goods	15,148.72	18,540.39
	15,148.72	**18,540.39**
(Increase)/decrease in inventories		
Finished Goods	(25,985.28)	3,391.67
	(25,985.28)	**3,391.67**

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Note No. 18 Employee benefit expenses ₹ in hundred

Particulars	31st March 2026	31st March 2025
Salaries and Wages		
Salary	3,910.06	720.00
	3,910.06	**720.00**
Staff welfare Expenses		
Staff Welfare Expenses	1,953.35	
	1,953.35	
Total	**5,863.41**	**720.00**

Note No. 19 Depreciation and amortization expenses ₹ in hundred

Particulars	31st March 2026	31st March 2025
Depreciation on tangible assets	4,362.78	
Total	**4,362.78**	

Note No. 20 Other expenses ₹ in hundred

Particulars	31st March 2026	31st March 2025
Business Promotion	239.28	131.57
Freight and Cartage Outward and Inward	79.40	
Printing and Stationery Expense	952.90	25.40
Roc Filling Fee	61.00	12.00
Audit Fee	500.00	150.00
Bank charges	19.86	1.37
Commission Expense	26,176.52	19,058.50
Consultancy Charges	4,780.00	602.51
Conveyance expenses	1,565.61	32.10
Domain Charges		210.40
Office Expense	2,088.18	309.25
Registration Fee		375.00
Advertisement expenses	2,40,763.49	9,644.41
Legal and professional expenses	2,145.00	400.00
Postage and courier expenses	16,791.58	1,176.03
Diwali Expenses	178.44	
Electricity expenses	5,963.57	
Fuel expenses	141.06	
House Keeping Expenses	2,559.26	
Internet expenses	445.05	
Packing Expenses	1,871.80	
Rent -Expense	21,349.00	
Short and excess	0.19	
Other expenses	606.19	3.46
Repair & Maintenance	211.35	
Total	**3,29,488.73**	**32,132.00**

Note No. 21 Current tax ₹ in hundred

Particulars	31st March 2026	31st March 2025
Income Tax	1,602.35	1,804.48
Total	**1,602.35**	**1,804.48**

Note No. 22 Deferred tax ₹ in hundred

Particulars	31st March 2026	31st March 2025
Deferred tax	(956.77)	
Total	**(956.77)**	

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AJOONI LIFE SCIENCES PRIVATE LIMITED
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Note No. 23 Excess/short provision relating earlier year tax

₹ in hundred

Particulars	31st March 2026	31st March 2025
Prior period income tax	14.11	
Total	**14.11**	

Note No. 25 Earning Per Share

₹ in hundred

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2026	31st March 2025	31st March 2026	31st March 2025
Basic				
Profit after tax (A)	1,900.08	6,778.46	1,900.08	6,778.46
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Basic EPS (A / B)	19.00	67.78	19.00	67.78
Diluted				
Profit after tax (A)	1,900.08	6,778.46	1,900.08	6,778.46
Weighted average number of shares outstanding (B)	10,000	10,000	10,000	10,000
Diluted EPS (A / B)	19.00	67.78	19.00	67.78
Face value per share	10.00	10.00	10.00	10.00

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Note number: 27 Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	1.03	1.31	-21.37	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	-1.11	0.00	0.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00	0.00	0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	2.98	2.76	7.97	
(e) Inventory turnover ratio	Turnover	Average Inventory	45.05	3.79	1088.65	
(f)Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	18.94	22.75	-16.75	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	1.95	2.23	-12.56	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	176.57	10.90	1519.91	
(i) Net profit ratio	Net Profit	Net Sales	-0.09	0.11	-181.82	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	-11.06	1.47	-852.38	
(k) Return on Investment			0.00	0.00	0.00	

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Note No. 10 (a) Trade receivables: Less than six months ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Unsecured, Considered Good, Undisputed	19,922.71	3,589.34
Total	**19,922.71**	**3,589.34**

Note No. 10(a) Trade receivables: Less than six months: Unsecured, Considered Good, Undisputed ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Amazon collection	271.48	270.93
Blue draft collection	3,013.84	
Fashnear technologies collection		17.65
Flipkart collection	110.42	143.94
I MG Collection	18.68	0.11
Jio collection	10.93	
Post office GPO collection	4,369.16	
Rozorpay collection		31.72
Shiprocket collection	2,903.73	3,124.99
Sundry debtors	9,224.47	
Total	**19,922.71**	**3,589.34**

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AJOONI LIFE SCIENCES PRIVATE LIMITED
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CIN: U47912DL2023PTC416161

(All amounts in Indian ` in hundreds unless otherwise stated)

Notes 1

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS AS ON 31- 03-2026

1. SIGNIFICANT ACCOUNTING POLICIES:-

A) General
The financial statements have been prepared in accordance with accounting standards specified by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise are consistent and in accordance with generally accepted accounting principles.

B) Fixed Assets:-
Fixed assets are stated at written down value.

C) Depreciation:-
Consequent to enforcement of Companies Act, 2013, the Depreciation on fixed assets has been provided as per Schedule II of the said Act taking into account the useful life of the assets as given in the schedule.

D) Inventories:-
Inventories are valued at cost or Market Price whichever is low and duly certified and valued by the Management of the Company.

E) **Revenue Recognition**:-
All the term of costs/expenditure and revenue/ Income have been accounted for an accrual

F) Taxes on Income:-
As there is a Profit during the year so Provision for current tax of Rs. 1,602.35 is made
The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted as of the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is reasonable certainty that these would be realized in future.

Major components of Deferred tax:-

Particulars	As at 31.03.2026 (Rs.)	As at 31.03.2025 (Rs.)
A) Deferred Tax Liability	-	-
Excess of WDV as per Companies Act Over Income tax Act 1961.	-	
Total	-	-
B) Deferred Tax Assets	-	
Excess of WDV as per Income Tax Act 1961 over Companies Act	3801.23	-
Total	3801.23	-
Net Deferred Tax liabilities/(assets)	(956.77)	-

NIDHI BANSAL & CO. CHARTERED ACCOUNTANTS NEW DELHI

2. Notes on Accounts

1. Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their fair value subject to confirmation and reconciliation.

2. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

3. Related Party disclosure

(A) Related Parties and their Relationship

Related party disclosure as required under Accounting Standard -18 on 'Related party Disclosure' issued by the Chartered Accountants India are given below:

S.No.	Name of the Related Party	Relationship
1	Sat Kartar Life Limited	Holding Company
2	Plantomed Neutraceuticals Private Limited	Entity Under Significant Control

a) Other Expenses paid to Individual or other entities over which key management personnel & their relatives are able to exercise significant influence:-

Name of Related party	Nature of Transaction	Amount
Plantomed Neutraceuticals Private Limited	Marketing & Promotion Income	6676619
Sat Kartar Life Limited	Marketing & Promotion Income	8347475
Sat Kartar Life Limited	Sale of Products	2232919
Sat Kartar Life Limited	Purchase of Products	1967845
Sat Kartar Life Limited	Sale of Fixed Assets	8375887
Sat Kartar Life Limited	Rental Income	25000

4. Previous year's figures have been regrouped and rearranged wherever considered necessary.

5. All other information required to be given is either Nil or not applicable.

6. The Company is a subsidiary company of SAT KARTAR LIFE LIMITED, which holds 100% of the equity share capital of the Company as on 31 March 2026. Accordingly, transactions with the holding company and other related parties have been considered and disclosed in accordance with the applicable Accounting Standards and provisions of the Companies Act, 2013.

II. NOTES FORMING PART OF TAX AUDIT UNDER SECTION 44AB OF THE INCOME TAX ACT 1961

ICDS No. I Accounting Policies
Basis of preparation

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The financial statements have been

NIDHI BANSAL & CO. CHARTERED ACCOUNTANTS * NEW DELHI * prepared to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended and as applicable from time to time) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention on Going Concern basis.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

ICDS No. II Valuation of Inventories

Inventories are valued at cost or net realizable value, whichever is lower, in accordance with the applicable accounting principles consistently followed by the Company.

ICDS No. III Construction Contracts

This clause is not applicable as no business of Construction Contracts is being carried out during the year under review.

ICDS No. IV Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the amount can be reliably measured.

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer. Sale is net of trade discount and sales tax.

Interest

Interest is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

ICDS No. V Tangible Fixed Asset:-

Fixed assets are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Refer to the S. No. 18 of Form 3CD • Depreciation effect due to change in rates as per books and IT Act is to be taken as per S. 32 in computation of income hence not disclosed in ICD

NIDHI BANSAL & CO. CHARTERED ACCOUNTANTS NEW DELHI

ICDS No. VII Government Grants

This is not applicable to the this concern.

ICDS No. IX Borrowing Costs

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

ICDS No. X Provisions, Contingent Liabilities & Contingent Assets

A provision is recognized when there is a present obligation as a result of a past event and 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 obligation. A contingent liability is recognized for:

(i) a present obligation that arises from past events but is not recognized as a provision because either the possibility that an outflow of resources embodying economic benefits will be required to settle the obligation is remote or a reliable estimate of the amount of the obligation cannot be made.

(ii) a possible obligation that arises from past events and 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.

Contingent assets are neither accounted for nor disclosed in the financial statements.Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

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

As per our report of even date
For Nidhi Bansal and Co.
Chartered Accountants
(FRN: 022073N)

NIDHI BANSAL & CO. CHARTERED ACCOUNTANTS NEW DELHI

VARUN GUPTA
PARTNER
Membership No.: 503070
UDIN: 26503070IIPDRYN9714
Place: DELHI
Date: 04/05/2026

For and on behalf of the Board of Directors

For Ajooni Life Sciences Pvt. Ltd.
Director

VED PRAKASH
Director
DIN: 08591808

For Ajooni Life Sciences Pvt. Ltd.
Director

SANJAY KUMAR
Director
DIN: 08218434