NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
PLANTOMED NEUTRACEUTICALS PRIVATE LIMITED

1. Opinion

A. We have audited the accompanying Financial Statements of **PLANTOMED NEUTRACEUTICALS PRIVATE LIMITED** ("the Company"), 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 opinion on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.

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.

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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 Statements.

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.

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

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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.

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.

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F. 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

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

i) The Company has disclosed the impact of pending litigations on its financial position in its 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 its 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, 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, 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.
CHARTERED ACCOUNTANTS
NEW DELHI

VARUN GUPTA
PARTNER
Membership No.: 503070
UDIN- 26503070EGXOVU2373
Date:04/05/2026
Place: Delhi

PLANTOMED NEUTRACEUTICALS PRIVATE LIMITED (F.Y. 2025-2026)
Sadhu Dara, Kalimpong, PO . Kalimpong,, Kalimpong, Darjiling, Kalimpong,, WEST BENGAL, West Bengal,-734301
CIN : U21003WB2023PTC260497

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	4,560.90	1,351.40
Reserves and surplus	3	(3,813.94)	4,514.31
Money received against share warrants		-	-
		746.96	**5,865.71**
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	4	-	13,901.15
Deferred tax liabilities (Net)	5	-	-
Other long term liabilities		-	-
Long-term provisions	6	-	-
		-	**13,901.15**
Current liabilities			
Short-term borrowings	7	1,76,960.53	22,970.26
Trade payables	8		
(A) Micro enterprises and small enterprises		11,158.20	-
(B) Others		8,744.30	3,396.31
Other current liabilities	9	4,859.21	12,589.05
Short-term provisions	6	-	-
		2,01,722.24	**38,955.62**
TOTAL		**2,02,469.20**	**58,722.48**
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets	10		
Property,Plant and Equipment		5,785.90	1,203.40
Intangible assets		754.43	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		258.84	65.10
Long-term loans and advances	11	-	-
Other non-current assets		-	-
		6,799.17	**1,268.50**
Current assets			
Current investments		-	-
Inventories	12	28,297.55	3,303.65
Trade receivables	13	45,486.02	39,086.91
Cash and cash equivalents	14	38,626.04	2,782.55
Short-term loans and advances	11	-	-
Other current assets	15	83,260.42	12,280.87
		1,95,670.03	**57,453.98**
TOTAL		**2,02,469.20**	**58,722.48**

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:- 26503070EGXOVU2373
Place: DELHI
Date: 04/05/2026

For and on behalf of the Board of Directors

PLANTOMED NEUTRACEUTICALS PVT. LTD.

Director/Auth. Sign.

NEHA GUPTA
DIRECTOR
DIN: 10088527

PLANTOMED NEUTRACEUTICALS PVT. LTD.

KARAN KUMAR ARORA
DIRECTOR
DIN: 08015214

Director/Auth. Sign.

PLANTOMED NEUTRACEUTICALS PRIVATE LIMITED (F.Y. 2025-2026)
Sadhu Dara, Kalimpong, PO . Kalimpong,, Kalimpong, Darjiling, Kalimpong,, WEST BENGAL, West Bengal,-734301
CIN : U21003WB2023PTC260497

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	16	8,79,306.61	73,263.91
Other income	17	32.85	0.16
Total Income		**8,79,339.46**	**73,264.07**
Expenses			
Cost of material Consumed	18	-	-
Purchase of stock-in-trade	19	1,07,758.12	15,609.54
Changes in inventories	20	(24,993.90)	(738.32)
Employee benefit expenses	21	64,894.95	38,716.62
Finance costs	22	1,962.19	5,360.22
Depreciation and amortization expenses	23	2,224.87	927.02
Other expenses	24	7,90,255.77	57,673.16
Total expenses		**9,42,102.00**	**1,17,548.24**
Profit before exceptional, extraordinary and prior period items and tax		**(62,762.54)**	**(44,284.17)**
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		**(62,762.54)**	**(44,284.17)**
Extraordinary items		-	-
Prior period item	25	-	5.44
Profit before tax		**(62,762.54)**	**(44,278.73)**
Tax expenses			
Current tax	26	-	-
Deferred tax	27	(193.74)	(54.29)
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		**(62,568.80)**	**(44,224.44)**
Earning per share-in ₹			
Basic	28		
Before extraordinary Items		(137.19)	(327.25)
After extraordinary Adjustment		(137.19)	(327.25)
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:- 26503070EGXOVU2373
Place: DELHI
Date: 04/05/2026

For and on behalf of the Board of Directors

PLANTOMED NEUTRACEUTICALS PVT. LTD.
Director/Auth. Sign.
NEHA GUPTA
DIRECTOR
DIN: 10088527

PLANTOMED NEUTRACEUTICALS PVT. LTD.
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KARAN KUMAR ARORA
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(F.Y. 2025-2026)

PLANTOMED NEUTRACEUTICALS PRIVATE LIMITED
Sadhu Dara, Kalimpong, PO . Kalimpong,, Kalimpong, Darjiling, Kalimpong,, WEST BENGAL, West Bengal,-734301
CIN : U21003WB2023PTC260497

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 :		
45609 (31/03/2025:13514) Equity shares of Rs. 10.00/- par value	4,560.90	1,351.40
Subscribed and paid-up :		
45609 (31/03/2025:13514) Equity shares of Rs. 10.00/- par value	4,560.90	1,351.40
Total	**4,560.90**	**1,351.40**

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	13,514	1,351.40	10,000	1,000.00
Issued during the Period	32,095	3,209.50	3,514	351.40
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	**45,609**	**4,560.90**	**13,514**	**1,351.40**

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	34,663
		Aggregate No. of Shares :	**34,663**

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	Sat Kartar Life Ltd	34,663	76.00	2,568	19.00
Equity	Karan Kumar Arora	4,900	10.74	4,900	36.26
Equity	Neha Gupta	5,100	11.18	5,100	37.74
	Total :	**44,663**	**97.92**	**12,568**	**93.00**

NIDHI BANSAL & CO. CHARTERED ACCOUNTANTS NEW DELHI

(F.Y. 2025-2026)

PLANTOMED NEUTRACEUTICALS PRIVATE LIMITED
Sadhu Dara, Kalimpong, PO . Kalimpong,, Kalimpong, Darjiling, Kalimpong,, WEST BENGAL, West Bengal,-734301
CIN : U21003WB2023PTC260497

Note No. 3 Reserves and surplus ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Securities premium		
Opening Balance	39,708.20	-
Add: Addition during the year	54,240.55	39,708.20
Less : Deletion during the year	-	-
Closing Balance	**93,948.75**	**39,708.20**
Surplus		
Opening Balance	(35,193.89)	9,030.55
Add: Addition during the year	-	-
Less:Loss for the year	(62,568.80)	(44,224.44)
Closing Balance	**(97,762.69)**	**(35,193.89)**
Balance carried to balance sheet	**(3,813.94)**	**4,514.31**

Note No. 4 Long-term borrowings ₹ in hundred

	As at 31st March 2026		As at 31st March 2025	
Particulars	**Non-Current**	**Current Maturities**	**Non-Current**	**Current Maturities**
Loans and advances from related parties				
Sat kartar life limited	-	-	5,500.00	-
	-	-	**5,500.00**	-
Other Loans and advances				
Incred financial services limited	-	-	2,050.98	-
Northern arc capital limited	-	2,873.72	6,350.17	-
	-	**2,873.72**	**8,401.15**	-
The Above Amount Includes				
Unsecured Borrowings	-	2,873.72	13,901.15	-
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 7)		(2,873.72)		(-)
Net Amount	-	0	**13,901.15**	0

Note No. 5 Deferred Tax ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Deferred tax assets		
Deferred tax asset	258.84	65.10
Gross deferred tax asset	**258.84**	**65.10**
Net deferred tax assets	**258.84**	**65.10**
Net deferred tax liability	-	-

Note No. 7 Short-term borrowings ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Loans Repayable on Demands - From banks		
Bom bank	-	22,970.26
	-	**22,970.26**
Loans and Advances from related parties		
Sat Kartar Life limited	1,74,086.81	-
	1,74,086.81	-
Current maturities of long-term debt	2,873.72	-
	2,873.72	-
Total	**1,76,960.53**	**22,970.26**

NIDHI BANSAL & CO. CHARTERED ACCOUNTANTS NEW DELHI

PLANTOMED NEUTRACEUTICALS PRIVATE LIMITED (F.Y. 2025-2026)
Sadhu Dara, Kalimpong, PO . Kalimpong,, Kalimpong, Darjiling, Kalimpong,, WEST BENGAL, West Bengal,-734301
CIN : U21003WB2023PTC260497

Note No. 8 Trade payables ₹ in hundred

Particulars	As at 31st March 2026	As at31st March 2025
(A) Micro enterprises and small enterprises	11,158.20	-
(B) Others		
Sundry creditors	8,744.30	3,396.31
	8,744.30	**3,396.31**
Total	**19,902.50**	**3,396.31**

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	11158.20				11158.20					0.00
Others	8744.30				8744.30	3396.31				3396.31
Disputed Dues-MSME					0.00					0.00
Disputed-Others					0.00					0.00

Note No. 9 Other current liabilities ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Others payables		
Audit fee payable	300.00	150.00
Salary payable	3,672.50	9,935.32
Professional expense payable	151.55	-
Advances from Debtors	-	315.28
Tds payable	735.16	2,188.45
	4,859.21	**12,589.05**
Total	**4,859.21**	**12,589.05**

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CHARTERED ACCOUNTANTS
NEW DELHI

PLANTOMED NEUTRACEUTICALS PRIVATE LIMITED (F.Y. 2025-2026)
Sadhu Dara, Kalimpong, PO . Kalimpong,, Kalimpong, Darjiling, Kalimpong,, WEST BENGAL, West Bengal,-734301
CIN : U21003WB2023PTC260497

Note No. 10 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															
	Laptop	3.00	2,125.70	976.55	-	-	-	-	3,102.25	1,590.63	643.61	-	2,234.24	868.01	535.07
	Office equipment	5.00	599.99	2,947.66	-	-	-	-	3,547.65	8.83	903.43	-	912.26	2,635.39	591.16
	Electrical Equipment	10.00	78.00	415.39	-	-	-	-	493.39	0.83	87.75	-	88.58	404.81	77.17
	Furniture	10.00	-	2,072.20	-	-	-	-	2,072.20	-	194.51	-	194.51	1,877.69	-
	Total (A)		**2,803.69**	**6,411.80**	**-**	**-**	**-**	**-**	**9,215.49**	**1,600.29**	**1,829.30**	**-**	**3,429.59**	**5,785.90**	**1,203.40**
	P.Y Total		**2,125.70**	**677.99**	**-**	**-**	**-**	**-**	**2,803.69**	**673.27**	**927.02**	**-**	**1,600.29**	**1,203.40**	**1,452.43**
B	Intangible assets															
	Software	5.00	-	1,150.00	-	-	-	-	1,150.00	-	395.57	-	395.57	754.43	-
	Total (B)		**-**	**1,150.00**	**-**	**-**	**-**	**-**	**1,150.00**	**-**	**395.57**	**-**	**395.57**	**754.43**	**-**
	Current Year Total (A + B)		**2,803.69**	**7,561.80**	**-**	**-**	**-**	**-**	**10,365.49**	**1,600.29**	**2,224.87**	**-**	**3,825.16**	**6,540.33**	**1,203.40**
	Previous Year Total		**2,125.70**	**677.99**	**-**	**-**	**-**	**-**	**2,803.69**	**673.27**	**927.02**	**-**	**1,600.29**	**1,203.40**	**1,452.43**

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.

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PLANTOMED NEUTRACEUTICALS PRIVATE LIMITED (F.Y. 2025-2026)
Sadhu Dara, Kalimpong, PO . Kalimpong,, Kalimpong, Darjiling, Kalimpong,, WEST BENGAL, West Bengal,-734301
CIN : U21003WB2023PTC260497

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

Name of Asset Laptop **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
Laptop	23/05/2023	724.29	36.21	168.54		1095.00	679.00	416.00	365.00	63.16	106.45
Laptop	25/05/2023	724.29	36.21	169.17		1095.00	677.00	418.00	365.00	63.16	106.85
Laptop	06/10/2023	677.12	33.86	197.36		1095.00	543.00	552.00	365.00	63.16	124.65
		-	-	-		1095.00	0.00	1095.00	365.00		-
Computer & Accessories Items	25/08/2025	320.00	16.00	-		1095.00	0.00	1095.00	219.00	63.16	121.27
Computer & Accessories Items	24/11/2025	223.99	11.20	-		1095.00	0.00	1095.00	128.00	63.16	49.61
Printer	31/07/2025	147.46	7.37	-		1095.00	0.00	1095.00	244.00	63.16	62.26
Computer & Accessories Items	05/11/2025	285.10	14.26	-		1095.00	0.00	1095.00	147.00	63.16	72.52
Total		**3,102.25**	**155.11**	**535.07**							**643.61**

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

Name of Asset Office equipment **Useful Life (In Years)** 5.00
Group of asset Office 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
Office equipment	17/03/2025	472.02	23.60	463.28		1825.00	15.00	1810.00	365.00	45.07	208.80
Television	24/07/2024	127.97	6.40	127.88		1825.00	251.00	1574.00	365.00	50.07	64.03
Biometric machine	04/09/2025	55.00	2.75	-		1825.00	0.00	1825.00	209.00	45.07	14.19

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Biometric machine	16/12/2025	55.00	2.75	-		1825.00	0.00	1825.00	106.00	45.07	7.20
Camera	01/08/2025	215.30	10.77	-		1825.00	0.00	1825.00	243.00	45.07	64.60
Camera	02/08/2025	285.00	14.25	-		1825.00	0.00	1825.00	242.00	45.07	85.16
Camera	02/08/2025	3.39	0.17	-		1825.00	0.00	1825.00	242.00	45.07	1.01
Office Equipment	06/08/2025	50.50	2.53	-		1825.00	0.00	1825.00	238.00	45.07	14.84
Office Equipment	10/11/2025	100.78	5.04	-		1825.00	0.00	1825.00	142.00	45.07	17.67
Office Equipment	15/11/2025	264.00	13.20	-		1825.00	0.00	1825.00	137.00	45.07	44.66
Office Equipment	15/11/2025	325.30	16.27	-		1825.00	0.00	1825.00	137.00	45.07	55.03
Headphones	02/04/2025	80.00	4.00	-		1825.00	0.00	1825.00	364.00	45.07	35.96
Headphones	04/04/2025	160.00	8.00	-		1825.00	0.00	1825.00	362.00	45.07	71.52
Headphones	28/06/2025	3.39	0.17	-		1825.00	0.00	1825.00	277.00	45.07	1.16
Headphones	01/08/2025	120.00	6.00	-		1825.00	0.00	1825.00	243.00	45.07	36.01
Headphones	05/08/2025	240.00	12.00	-		1825.00	0.00	1825.00	239.00	45.07	70.83
Headphones	02/09/2025	160.00	8.00	-		1825.00	0.00	1825.00	211.00	45.07	41.69
Headphones	27/10/2025	80.00	4.00	-		1825.00	0.00	1825.00	156.00	45.07	15.41
Headphones	23/03/2026	80.00	4.00	-		1825.00	0.00	1825.00	9.00	45.07	0.89
Mobile Phone	10/08/2025	70.00	3.50	-		1825.00	0.00	1825.00	234.00	45.07	20.23
Mobile Phone	14/02/2026	550.00	27.50	-		1825.00	0.00	1825.00	46.00	45.07	31.24
Mobile Phone	11/03/2026	50.00	2.50	-		1825.00	0.00	1825.00	21.00	45.07	1.30
Total		**3,547.65**	**177.38**	**591.16**							**903.43**

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

Name of Asset Electrical Equipments — **Useful Life (In Years)** 10.00
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
Water dispenser machine	17/03/2025	78.00	3.90	77.17		3650.00	15.00	3635.00	365.00	25.89	19.98
Water Dispenser machine	04/10/2025	82.00	4.10	-		3650.00	0.00	3650.00	179.00	25.89	10.41
Electrical equipment	01/08/2025	183.39	9.17	-		3650.00	0.00	3650.00	243.00	25.89	31.61

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Electrical equipment	02/08/2025	150.00	7.50	-		3650.00	0.00	3650.00	242.00	25.89	25.75
Total		**493.39**	**24.67**	**77.17**							**87.75**

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

Name of Asset Furniture
Group of asset Furniture and fittings
Useful Life (In Years) 10.00
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
Furniture and Fittings	12/11/2025	218.40	10.92	-		3650.00	0.00	3650.00	140.00	25.89	21.69
Furniture and Fittings	18/11/2025	304.00	15.20	-		3650.00	0.00	3650.00	134.00	25.89	28.89
Furniture and Fittings	20/11/2025	304.00	15.20	-		3650.00	0.00	3650.00	132.00	25.89	28.46
Furniture and Fittings	21/11/2025	841.80	42.09	-		3650.00	0.00	3650.00	131.00	25.89	78.22
Furniture and Fittings	22/11/2025	404.00	20.20	-		3650.00	0.00	3650.00	130.00	25.89	37.25
Total		**2,072.20**	**103.61**	-							**194.51**

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

Name of Asset Software
Group of asset Computer software
Useful Life (In Years) 5.00
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
Software	17/04/2025	900.00	45.00	-		1825.00	0.00	1825.00	349.00	45.07	387.85
Software	07/03/2026	250.00	12.50	-		1825.00	0.00	1825.00	25.00	45.07	7.72
Total		**1,150.00**	**57.50**	-							**395.57**

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

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Note No. 12 Inventories

₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Closing stock	28,297.55	3,303.65
Total	**28,297.55**	**3,303.65**

Note No. 13 Trade receivables

₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Secured, Considered good	-	-
Unsecured, Considered Good	45,486.02	39,086.91
Doubtful	-	-
Allowance for doubtful receivables	-	-
Total	**45,486.02**	39,086.91

(Current Year)

₹ in hundred

Particulars	Payment date not defined(Outstanding for following periods from due date of Transaction					
	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)	45,486.02	-	-	-	-	45,486.02
(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					
	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)	39,086.91	-	-	-	-	39,086.91
(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. 14 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Balance with banks		
Icici bank	31,785.65	588.44
Idfc bank	1,049.40	-
Total	**32,835.05**	**588.44**
Cash in hand		
Cash	5,773.36	2,194.11
Total	**5,773.36**	**2,194.11**
Other		
Imprest account	17.63	-
Total	**17.63**	-
Total	**38,626.04**	**2,782.55**

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Note No. 15 Other current assets ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Other Assets		
Duties and taxes	46,125.84	2,360.40
Advance to creditors	23,854.01	5,817.93
Prepaid northern arc capital ltd	-	2.54
Security deposit	6,545.00	4,100.00
Tds receivable	6,735.57	-
Total	**83,260.42**	**12,280.87**

Note No. 16 Revenue from operations ₹ in hundred

Particulars	31st March 2026	31st March 2025
Sale of products	6,02,737.39	73,263.91
Sale of services	2,76,569.22	-
Revenue from operations	**8,79,306.61**	**73,263.91**
Less: Excise duty	-	-
Net revenue from operations	**8,79,306.61**	**73,263.91**

Note No. 17 Other income ₹ in hundred

Particulars	31st March 2026	31st March 2025
Interest Income		
Interest income	-	0.16
	-	**0.16**
Other non-operating income		
Discount received	30.61	-
Short and excess	2.24	-
	32.85	**-**
Total	**32.85**	**0.16**

Note No. 19 Purchase of stock-in-trade ₹ in hundred

Particulars	31st March 2026	31st March 2025
Purchase	1,07,758.12	15,609.54
Total	**1,07,758.12**	**15,609.54**

Note No. 20 Changes in inventories ₹ in hundred

Particulars	31st March 2026	31st March 2025
Inventory at the end of the year		
Finished Goods	28,297.55	3,303.65
	28,297.55	**3,303.65**
Inventory at the beginning of the year		
Finished Goods	3,303.65	2,565.33
	3,303.65	**2,565.33**
(Increase)/decrease in inventories		
Finished Goods	(24,993.90)	(738.32)
	(24,993.90)	**(738.32)**

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Note No. 21 Employee benefit expenses

₹ in hundred

Particulars	31st March 2026	31st March 2025
Salaries and Wages		
Salary	48,065.12	38,125.22
Incentive	1,257.39	-
Director remuneration	9,750.00	-
	59,072.51	**38,125.22**
Staff welfare Expenses		
Staff welfare expense	5,822.44	591.40
	5,822.44	**591.40**
Total	**64,894.95**	**38,716.62**

Note No. 22 Finance costs

₹ in hundred

Particulars	31st March 2026	31st March 2025
Interest		
Credit card interest	-	323.90
Interest on incred	91.15	1,593.36
Interest on northern arc	1,471.78	644.42
Interest on od	388.13	2,453.37
	1,951.06	**5,015.05**
Other Borrowing costs		
Finance cost	11.13	345.17
	11.13	**345.17**
Total	**1,962.19**	**5,360.22**

Note No. 23 Depreciation and amortization expenses

₹ in hundred

Particulars	31st March 2026	31st March 2025
Depreciation on tangible assets	1,829.30	927.02
Amortisation on intangible assets	395.57	-
Total	**2,224.87**	**927.02**

Note No. 24 Other expenses

₹ in hundred

Particulars	31st March 2026	31st March 2025
Accounting software charges	-	816.28
Advertising expenses	4,60,617.93	16,688.73
Audit fee	300.00	150.00
Calling solution	12,988.63	2,843.83
Computer and accessories expense	-	280.00
Conveyance expense	631.40	629.30
Courier charges	81,780.60	9,418.39
Celebration and party expenses	-	35.50
Domain payment	-	56.22
Housekeeping expense	1,703.83	447.75
Insurance expenses	-	43.51
Late fees	-	4.80
Licensing and subscription fees	1,114.51	66.36
Miscellaneous expenses	-	749.77
Office expense	1,647.98	549.44
Printing and stationary	1,027.11	358.61
Recruitment expenses	-	5.00
Registration expenses	202.00	10.77
Repair and maintenance expenses	2,812.05	795.21
Roc expense	66.00	12.00
Round off	-	0.87
Trademark fees	-	136.80

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Travelling expense	-	663.79
Website expenses	41.47	33.22
Workspace charges	776.38	341.60
Bank charges	125.63	711.41
Cheque bounce charges	-	45.00
Commission	1,35,405.83	420.17
Freight charges	920.00	94.64
Packing expense	1,922.34	283.88
Processing fee	-	94.99
Legal & professional expense	26,240.57	-
Telephone & internet expense	3,563.52	129.33
Electricity &water	-	334.95
Rent	46,233.10	17,358.33
Donations	161.00	-
Other expenses	535.01	-
Legal expenses	-	3,062.71
Electricity & water expense	7,811.18	-
Plantation charges	159.40	-
Diwali expense	1,445.30	-
Software expenses	23.00	-
Total	**7,90,255.77**	**57,673.16**

₹ in hundred

Note No. 25 Prior period item

Particulars	**31st March 2026**	**31st March 2025**
Prior period income	-	5.44
Total	**-**	**5.44**

₹ in hundred

Note No. 27 Deferred tax

Particulars	**31st March 2026**	**31st March 2025**
Deferred tax	(193.74)	(54.29)
Total	**(193.74)**	**(54.29)**

₹ in hundred

Note No. 28 Earning Per Share

Particulars	**Before Extraordinary items**		**After Extraordinary items**	
	31st March 2026	**31st March 2025**	**31st March 2026**	**31st March 2025**
Basic				
Profit after tax (A)	(62,568.80)	(44,224.44)	(62,568.80)	(44,224.44)
Weighted average number of shares outstanding (B)	45,609	13,514	45,609	13,514
Basic EPS (A / B)	(137.19)	(327.25)	(137.19)	(327.25)
Diluted				
Profit after tax (A)	(62,568.80)	(44,224.44)	(62,568.80)	(44,224.44)
Weighted average number of shares outstanding (B)	45,609	13,514	45,609	13,514
Diluted EPS (A / B)	(137.19)	(327.25)	(137.19)	(327.25)
Face value per share	10.00	10.00	10.00	10.00

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Note number: 31 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	7.08	1.47	381.63	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	236.91	6.29	3666.45	
(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	-18.92	-7.54	150.93	
(e) Inventory turnover ratio	Turnover	Average Inventory	55.65	22.18	150.90	
(f)Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	20.79	1.87	1011.76	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	9.25	4.60	101.09	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	5.23	3.96	32.07	
(i) Net profit ratio	Net Profit	Net Sales	-0.07	-0.60	-88.33	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	-0.34	-0.91	-62.64	
(k) Return on investment			0.00	0.00	0.00	

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Note No. 13 (a) Trade receivables:Less than six months ₹ in hundred

Particulars	As at 31st March 2026	As at 31st March 2025
Unsecured, Considered Good, Undisputed	45,486.02	39,086.91
Total	**45,486.02**	**39,086.91**

NIDHI BANSAL & CO. CHARTERED ACCOUNTANTS NEW DELHI

PLANTOMED NEUTRACEUTICALS PRIVATE LIMITED
Sadhu Dara, Kalimpong, PO . Kalimpong, Darjiling, West Bengal, India, 734301CIN: -
U21003WB2023PTC260497

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

Notes 1

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS AS ON 31-3-2026

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:-
There are inventories during the year under review.

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 Loss during the year so Provision for current tax is not 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	1028.35	258.65
Total	1028.35	258..65
Net Deferred Tax liabilities/(assets)	(258.84)	(65.10)

NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS
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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

As per **Accounting Standard (AS) 18 – Related Party Disclosures**, the details of transactions with related parties are given below:

A. List of Related Parties

S. No.	Name of the Related Party	Relationship
1	Karan Kumar Arora	Director (Key Managerial Personnel)
2	Neha Gupta	Director (Key Managerial Personnel)
3	Sanjay Kumar	Director (Key Managerial Personnel)
4	Ved Prakash	Director (Key Managerial Personnel)
5	Sat Kartar Life Limited	Holding Company
6	Ajooni Life Sciences Pvt. Ltd.	Entity under Significant Influence

B. Nature of Transactions with Related Parties

a) Transactions with Key Managerial Personnel (KMP)

S. No.	Name of Related Party	Nature of Transaction	Amount (₹)
1	Karan Kumar Arora	Salary Paid	9,75,000

b) Transactions with Holding Company / Entities under Significant Influence

Advances received against supply of goods/services:

S. No.	Name of Related Party	Amount (₹)
1	Sat Kartar Life Limited	1,74,08,681

c) Other Transactions

S. No.	Name of Related Party	Nature of Transaction	Amount (₹)
1	Sat Kartar Life Limited	Sale of Products	4,800
2	Sat Kartar Life Limited	Marketing & Promotion Income	2,61,56,922
3	Sat Kartar Life Limited	Purchase of Products	12,09,682
4	Ajooni Life Sciences Pvt. Ltd.	Advertisement Expense	66,76,619
5	Sat Kartar Life Limited	Advertisement Expense	5,92,053

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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 76% 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 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.

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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 ICDS

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.

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(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.

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- 26503070EGXOVU2373
Place: DELHI
Date: 04/05/2026

For and on behalf of the Board of Directors

PLANTOMED NEUTRACEUTICALS PVT. LTD.

Director/Auth. Sign.

NEHA GUPTA
Director
DIN: 10088527

PLANTOMED NEUTRACEUTICALS PVT. LTD.

Director/Auth. Sign.

KARAN KUMAR ARORA
Director
DIN: 08015214