ANONDITA MEDICARE LIMITED

Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070

CIN:U22193DL2024PLC428183

Consolidated Restated Statement of Assets and Liabilities

Figure as at 31st March 2024 & 2023 are in respect of Anondita Healthcare, erstwhile a Proprietorship firm

(All amounts in ₹ lakhs, unless otherwise stated)

			Consolidated Anondita Medicare Limited	Anondita Healthcare proprietorship firm	
Particulars		Annexure No.	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
				Rs.	Rs.
(A)	EQUITY AND LIABILITIES				
1	Shareholders' funds				
	(a) Share capital	2	1329.36	-	-
	(b) Proprietor's Capital Balance			19.54	213.89
	(c) Reserves and surplus	3	2457.58	1039.25	654.78
	(d) Minority Interest		118.16		
			3905.10	1058.79	868.68
2	Non-current liabilities				
	(a) Long-term Borrowings	5	1190.76	1104.23	968.95
	(c) Long-term Provisions	6	9.83	5.17	5.56
	(d) Deferred Tax Liability	4	29.51	27.02	29.28
			1230.10	1136.42	1003.79
3	Current liabilities				
	(a) Short-term borrowings	7	1548.34	1297.06	1297.32
	(b) Trade payables	8	381.52	500.67	455.23
	(c) Other current liabilities	9	210.06	90.34	79.67
	(d) Short-term Provisions	10	551.86	208.23	75.30
			2691.79	2096.30	1907.52
	TOTAL LIABILITIES		7826.99	4291.51	3779.98
B	ASSETS				
1	Non-current assets				
	(a) Property, Plant and Equipment and Intangible assets				
	(i) Property, Plant and Equipment	25	1333.20	1014.13	1035.19
	(ii) Capital work-in-progress		649.61	359.73	-
	(iii) Goodwill		19.18		
			2001.99	1373.86	1035.19
	(b) Long Term Investments	11	331.40	331.40	331.40
	(c) Long Term Loans & Advances	12	37.66	101.92	120.25
	(d) Other Non-current assets	13	0.24		
	(e) Deferred Tax Assets	4	0.22	-	-
			369.52	433.32	451.65
2	Current assets				
	(a) Inventories	14	1349.86	710.15	747.65
	(b) Trade receivables	15	2675.33	1248.27	1314.62
	(c) Cash and cash equivalents	16	32.94	26.72	25.95
	(d) Short-term loans and advances	17	1185.37	386.60	96.79
	(e) Other current assets	18	211.94	112.60	108.13
			5455.48	2484.33	2293.14
	TOTAL ASSETS		7826.99	4291.51	3779.98
	Significant accounting policies	1			

As Per our annexed audit report of even date
For JAIN CHOPRA & COMPANY
Chartered Accountants
FRN: 002198N

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

Rajesh Kumar

Rajesh Kumar
M No:501860
Partner

UDIN: 25501860BMLYKD1811
PLACE: Delhi
DATE: 08/08/2025

Anupam Ghosh
Managing Director
DIN: 02675517

ANONDITA MEDICARE LTD.

Reshant Ghosh
Wholetime Director
DIN : 008632812

Nutan Agrawal

Nutan Agrawal
Company Secretary and Compliance Officer
PAN: CMTPA7319B

Sunita Naithani
Chief Financial Officer
PAN: AHRPN2294H

ANONDITA MEDICARE LIMITED

Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070

CIN:U22193DL2024PLC428183

Consolidated Restated Statement of Profit and Loss

Figure as at 31st March 2024 & 2023 are in respect of Anondita Healthcare, erstwhile a Proprietorship firm

(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Annexure No.	Consolidated Anondita Medicare Limited For the Period ending 31st March 2025	Anondita Healthcare proprietorship firm For the Period ending 31st March 2024	For the Period ending 31st March 2023
				Rs.
(A) REVENUE				
I. Revenue from operations	19	7699.07	4643.21	3591.49
II. Other Income	20	13.88	12.33	22.48
Total Revenue		**7712.95**	**4655.53**	**3613.97**
(B) Expenses:				
Cost of materials consumed	21	3376.93	3147.09	2887.63
Purchase of Stock-in-Trade		744.86		
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	22	(293.20)	56.96	(84.38)
Employee benefit expense	23	686.80	182.40	150.22
Finance costs	24	291.09	340.61	270.97
Depreciation and amortization expense	25	92.68	65.66	62.57
Other expenses	26	618.46	347.54	280.20
Total Expenses		**5517.61**	**4140.27**	**3567.21**
(C) Profit before exceptional and extraordinary items and tax		2195.34	515.26	46.76
(D) Exceptional Items			-	-
(E) Profit before extraordinary items and tax		2195.34	515.26	46.76
(F) Extraordinary Items			-	-
(G) Profit before tax		**2195.34**	**515.26**	**46.76**
(F) Tax expense:				
(I) Current tax		551.25	133.06	13.13
(II) Deferred tax		2.43	(2.26)	(1.06)
(H) PROFIT AFTER TAX		**1641.66**	**384.47**	**34.69**
Profit for the Year attributable to				
a. Minority Interest		62.26	-	-
b. Owners of the Company		1579.40	-	-
(I) Earning per equity share:(in Rs.)				
(I) Basic		14.04	NA	NA
(II) Diluted		14.04	NA	NA

As Per our annexed audit report of even date
For JAIN CHOPRA & COMPANY
Chartered Accountants
FRN: 002198N

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

Rajesh Kumar

Rajesh Kumar
M No:501860
Partner

UDIN: 25501860BMLYKD1811
PLACE: Delhi
DATE: 08/08/2025

Anupam Ghosh
Managing Director
DIN: 02675517

ANONDITA MEDICARE LTD.

Reshant Ghosh
Wholetime Director
DIN : 008632812

Nutan Agrawal

Nutan Agrawal
Company Secretary and Compliance Officer
PAN: CMTPA7319B

Sunita

Sunita Naithani
Chief Financial Officer
PAN: AHRPN2294H

ANONDITA MEDICARE LIMITED

Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070
CIN:U22193DL2024PLC428183

Consolidated Restated Statement of Cash Flows

Figure as at 31st March 2024 & 2023 are in respect of Anondita Healthcare, erstwhile a Proprietorship firm

(All amounts in ₹ lakhs, unless otherwise stated)

	Particular	Consolidated Anondita Medicare Limited	Anondita Healthcare proprietorship firm	
		For the period ended		
		31 March 2025	31 March 2024	31 March 2023
A.	**Cash flow from operating activities**			
	Net profit before tax and after prior period item	2195.34	515.26	46.76
	Adjustments for:	-		
	Depreciation	92.68	65.66	62.57
	Preliminary Expense Written Off	0.12		
	Provision for Gratuity	4.74	(0.52)	0.31
	Loss on sale of fixed assets	0.86		
	Interest	(3.95)	(11.44)	(9.80)
	Finance costs	291.09	340.61	270.97
	Operating profit before working capital changes	2580.87	909.58	370.82
	Adjustments for:			
	(Increase) / decrease in trade receivables	(1113.82)	66.34	(1060.10)
	(Increase) / decrease in inventories	(276.37)	37.50	(58.06)
	(Increase) / decrease in other assets	(1384.39)	(4.46)	4.07
	(Increase) / decrease in trade advances	(509.60)	(10.19)	(20.70)
	Increase / (decrease) in trade payables	(159.84)	45.44	(190.08)
	Increase / (decrease) in other liabilities	(117.09)	10.67	4.42
		-		
	Cash generated from operations	(980.24)	1054.88	(949.63)
	Income taxes paid/ Refund Received	66.35		
	Net cash provided / (used) by operating activities (A)	(1046.59)	1054.88	(949.63)
B.	**Cash flows from investing activities**			
	Purchase or construction of fixed assets and capital advances	(700.91)	(404.33)	(29.89)
	Sale of Property ,Plant & Equipment	4.23		
	Interest	3.95	11.44	9.80
	Investment in Securities	(20.18)		-
	(Increase) / decrease in other advances	(432.36)	(261.28)	(5.25)
	Purchase of Fixed Assets in acquisition of Business	(1287.83)		
	Purchase of Investments in acquisition of Business	(331.40)		
	Purchase of Advances in acquisition of Business	(101.92)		
	Purchase of Trade Receivable in acquisition of Business	(1248.27)		
	Purchase of Inventories in acquisition of Business	(710.15)		
	Purchase of Other Assets in acquisition of Business	(112.60)		
	Purchase of Trade advances in acquisition of Business	(378.55)		
	Purchase of Trade Payable in acquisition of Business	500.67		
	Purchase of Other Liabities in acquisition of Business	90.34		
	Purchase of Borrowings in acquisition of Business	2401.29		
	Purchase of Deferred Tax in acquisition of Business	27.02		
	Purchase of Provisions in acquisition of Business	5.70		
	Purchase of Cash & Cash Equivalents in acquisition of Business	34.76		
	Less: Cash & Cash Equivalents	(34.76)		
	Net cash provided / (used) by investing activities (B)	(2290.97)	(654.17)	(25.34)
C.	**Cash flow from financing activities**			
	Finance costs paid	(291.09)	(340.61)	(270.97)
	Capital Introduction /(Withdrawn)	-	(194.36)	603.20
	Issue of Share Capital (against acquisition of Business)	734.04		
	Issue of Share Capital	142.32		
	Share Premium	1464.36		
	Share Issue Expense	(192.11)		
	Increase / (decrease) in Short Trem Borrowings	1374.28	(0.07)	520.53
	Increase / (decrease) in Long Term Borrowings	91.43	135.08	137.97
	Net cash provided / (used) by financing activities (C.)	3323.23	(399.95)	990.72
	Net increase / (decrease) in cash and cash equivalents (A + B + C)	(14.33)	0.76	15.75
	Cash and cash equivalents at the beginning of period	47.27	25.95	10.20
	Cash and cash equivalents at the end of period	32.94	26.72	25.95
	Cash in hand	18.14	11.59	16.78
	Balances with banks:			
	- On current accounts	14.80	15.12	9.17
		32.94	26.72	25.95

As Per our annexed audit report of even date
For JAIN CHOPRA & COMPANY
Chartered Accountants
FRN: 002198N

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

Rajesh Kumar

Rajesh Kumar
M No:501860
Partner

UDIN: 25501860BMLYRD1811
PLACE: Delhi
DATE: 08/08/2025

Anupam Ghosh
Managing Director
DIN: 02675517

ANONDITA MEDICARE LTD.

Reshant Ghosh
Wholetime Director
DIN : 008632812

Nutan Agrawal

Nutan Agrawal
Company Secretary and Compliance Officer
PAN: CMTPA7319B

Sunita Naithani
Chief Financial Officer
PAN: AHRPN2294H

ANONDITA MEDICARE LIMITED

Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070
CIN:U22193DL2024PLC428183

Annexure No.:1

Summary Statement of Significant accounting policies and notes to Consolidated Restated Financial Statements

1.01 Company overview

Anondita Medicare Limited, a Public Limited Company incorporated on March 12th, 2024, under the provisions of the Companies Act, 2013, with CIN: U22193DL2024PLC428183, and having its registered office at Flat No.704, Narmada Block, N6, Sector D, Pocket 6, Vasant Kunj, New Delhi - 110070, has taken over the business of M/s Anondita Healthcare, a proprietorship concern, on a going concern basis effective from April 1, 2024.

Accordingly, the company has taken over all the assets including all the inventory, plant and machinery, tools, equipment, other fixtures, as well as the land and building, including all other tangible and non tangible assets and liabilities situated at the factory and office premises futher elavorated in the Business Takeover Agreement in order to takeover the Business Undertaking of Anondita Healthcare ongoing concern..

The company is engaged in the business of manufacturing and trading latex condoms and other products.

1.02 Significant accounting policies

a) Basis of preparation

These financial statements have been prepared under the historical cost convention, on the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles (GAAP) in India. Indian GAAP includes mandatory accounting standards as specified under the Companies (Accounting Standards) Rules, 2006 and presentational requirements of the Companies Act, 2013 and other accounting pronouncements of The Institute of Chartered Accountants of India.

b) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles in India (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements and the results of operations during the year. Differences between actual results and estimates are recognised in the year in which the results are known or materialised. Examples of such estimates are estimated useful life of assets, provision for doubtful debts and retirement benefits, etc. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

c) Revenue Recognition

Revenue from sale of goods is recognized on transfer of all significant risks and rewards of ownership to the customer, which generally coincides with dispatch against orders from customers in accordance with the contract terms.

Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer. Sales exclude Goods & Service Tax.

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

d) Current and non-current classification

All assets and liabilities are classified into current and non-current

Assets

An asset is classified as current when it satisfies any of the following criteria:-

a. It is expected to be realized in, or is intended for sale or consumption in, the company's normal operating cycle.

b. It is held for the purpose of being traded.

c. It is expected to be realized within 12 months after the reporting period.

d. It is cash or cash equivalents unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-financial assets.
All other assets are classified as non-current.

Liabilities

A liability is classified as current when it satisfies any of the following criteria:-

a. It is expected to be settled in the company's normal operating cycle.

b. It is held primarily for the purpose of being traded.

c. It is due to be settled within 12 months from the reporting period

d. The company does not have an unconditional right to defer settlement of liability at least 12 months after the reporting date. Terms of the liability that could at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include the current portion of non-financial liabilities.
All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents.

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

Chetan Agarwal

Sunita

ANONDITA MEDICARE LTD.

e) Fixed assets and depreciation

Fixed assets are stated at cost of acquisition less accumulated depreciation and / or less accumulated impairment loss, if any. Cost of acquisition is inclusive of freight, duties, levies and all other incidental expenditure attributable to bring the assets to its working conditions for their intended use.

Depreciation is provided on straight line method at the rates which management believes is representative of useful lives of the assets prescribed under Schedule II of the Companies Act, 2013, except for cylinders which are depreciated over a period of 1 year.

Leasehold improvements are amortised over the period of lease, or the useful lives of assets as prescribed in Schedule II to the Companies Act, 2013, whichever is shorter.

Leasehold land is amortised on a straight line basis over the period of lease.

A fixed asset is eliminated from the financial statements on disposal or when no further benefit is expected from its use and disposal.

Losses arising from retirement or gains or losses arising from disposal of fixed assets which are carried at cost are recognised in the Statement of Profit and Loss

f) Inventories

Inventories which comprise raw materials, work-in-progress and finished goods are carried at the lower of cost and net realisable value.

Cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

In determining the cost, FIFO method is used. In the case of manufactured inventories and work in progress, fixed production overheads are allocated on the basis of normal capacity of production facilities.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The net realisable value of work-in-progress is determined with reference to the selling prices of related finished products. Raw materials and other supplies held for use in the production of finished products are not written down below cost except in cases where material prices have declined and it is estimated that the cost of the finished products will exceed their net realisable value.

The comparison of cost and net realisable value is made on an item-by-item basis.

g) Foreign currency transactions

Foreign currency transactions are recorded at the rate of exchange prevailing on the date of the respective transactions. Monetary foreign currency assets and liabilities remaining unsettled at the balance sheet date are translated at the rates of exchange prevailing on that date. Gains / losses arising on account of realization / settlement of foreign exchange transactions and on translation of foreign currency assets and liabilities are recognised in the Statement of Profit and Loss.

h) Employee benefits

Short-term employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognised as an expense as the related service is rendered by employees.

Post employment benefit

Defined contribution plan

A defined contribution plan is a post-employment benefit plan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The Company makes specified monthly contributions towards employee provident fund to Government administered provident fund scheme which is a defined contribution plan. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

Defined Benefit Plan

The Company's gratuity benefit scheme is the defined benefit plan. The Company's net obligation in respect of a defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognised past service costs and the fair value of any plan assets are deducted. The calculation of the Company's obligation under plan is performed annually by a qualified actuary using the projected unit credit method.

The Company recognises all actuarial gains and losses arising from defined benefit plans immediately in the Statement of Profit and Loss. All expenses related to defined benefit plans are recognised in employee benefits expense in the Statement of Profit and Loss. When the benefits of a plan are improved, the portion of the increased benefit related to past service by employees
is recognised in Statement of Profit and Loss on a straight-line basis over the average period until the benefits become vested. The Company recognises gains and losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs.

i) Taxation

Income-tax expense comprises current tax (i.e. the amount of tax for the year determined in accordance with the Income-tax Act, 1961) and deferred tax charge or credit (reflecting the tax effects of timing differences between the accounting income and taxable income for the year). The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted as of the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty of realization. However, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is virtual certainty of realisation of such assets. Deferred tax assets are reviewed at each balance sheet date and written down or written up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

Nutan Agrawal

ANONDITA MEDICARE LTD.

Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognised as current tax in the Statement of Profit and Loss. The credit available under the Act in respect of MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognised as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

j) Operating leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term are classified as operating leases. Operating lease charges are recognised as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term, considering the renewal terms, if appropriate.

k) Borrowing costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets to the extent that they relate to the period till such assets are ready to be put to use. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Statement of profit and loss.

l) Earnings per share

The Company reports basic and diluted earnings / (loss) per equity share in accordance with Accounting Standard 20, Earnings per Share. The basic and dilutive earnings / (loss) per share is computed by dividing the net profit / (loss) attributable to equity shareholders for the period / year by the weighted average number of equities shares outstanding during the period / year. Dilutive earnings per share is computed and disclosed after adjusting the effects of all dilutive potential equity shares, if any, except when the results will be anti-dilutive.

m) Impairment of assets

The carrying amounts of assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the recoverable amount of the asset is estimated. For assets that are not ready for use, the recoverable amount is estimated at each reporting date. An impairment loss is recognised in Statement of Profit and Loss whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is recorded only to the extent that the carrying amount of the assets does not exceed the carrying amount that would have been determined net of depreciation or amortization, if no impairment loss had been recognised.

n) Provisions and contingent liabilities

A provision is recognised when the Company has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made of the amount of the obligation. A contingent liability is recognised where there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. The Company does not recognise assets which are of contingent nature until there is virtual certainty of the realisation of such assets. However, if it has become virtually certain that an inflow of economic benefits will arise the asset and related income are recognised in the financial statements of the year in which the change occurs.

1.03 Contingent liabilities and commitments

(to the extent not provided for)

Contingent liabilities:

(i) The Company has availed custom duty exemptions under the Export Promotion Capital Goods Scheme of the Government of India on import of capital equipment for use in its manufacturing business. Under the said Scheme, the Company is required to discharge the export obligation 'Scheme' over a period of next eight years.

As of 31st, March 2024,

(A) Export commitment pending under Export Promotion Capital Goods Scheme is NIL

(B) Duty amount saved on the pending export commitment is NIL

(ii) Estimated amount of contract remaining to be executed on capital account (net of advances) – Rs. NIL (In FY 2022-23 was NIL-).

1.04 The Previous Year figures have been regrouped/rearranged wherever necessary to make them comparable.

1.05 "The Consolidated Financial Statements includes:

1. M/s Anondita Healthcare (Partnership firm), has been taken over by the company, M/s Anondita Medicare Ltd., pursuant to a Business Takeover Agreement (BTA) dated April 1, 2024. The Company holds a 50% partnership interest in M/s Anondita Healthcare, categorizing it as an associate firm.

In accordance with relevant accounting standards, the investment in the associate firm has been consolidated in the restated financial statements for the past three financial years using the equity method.

There has been no change in the above investment value, as the associate firm owns a single real estate asset and does not carry any ongoing or active business operations.

2. M/s Anondita Healthcare Rubber Products (India) Ltd. is subsidiary company which has been consolidated for the year ended March 31, 2025."

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

Nutan Aggarwal

Sunita

ANONDITA MEDICARE LTD.

ANONDITA MEDICARE LIMITED
Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070
CIN:U22193DL2024PLC428183

(All amounts in ₹ lakhs, unless otherwise stated)

	Consolidated Anondita Medicare Limited	Anondita Healthcare proprietorship firm	
	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
Annexure No. 2			
SHARE CAPITAL			
AUTHORISED SHARE CAPITAL			
18,000,000 Equity Shares of Rs.10/- each	180.00	-	NA
100,000 equity shares of Rs. 10 each			
ISSUED SUBSCRIBED AND FULLY PAID UP			
Equity shares of Rs.10/-each	1329.36	-	-
1,32,93,618 equity shares of Rs. 10 each			
Total	**1329.36**	-	-

Reconcilations of shares outstanding at the begning and at the end of the reporting period.

	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
At the begning of the period	1,00,000.00	-	-
Proprietor's Capital Converted into shares for consideration other than ca	73,40,400.00		
other-Issued during the year	14,22,010.00		
Bonus share issued during the year	44,31,208.00	-	
Outstanding at the end of the period	**1,32,93,618.00**	-	-

Detail of Shares held by Promoters at the end of the period as per section 2(69) of the Companies Act, 2013

Particulars	As at 31st March 2025	% of Total Shares	% of Change during the period
Anupam Ghosh	1,11,60,591.00	87.93	(12.07)
Sonia Ghosh	2.00	0.00	100.00
Reshant Ghosh	2.00	0.00	100.00
	1,11,60,595	**87.93**	

Particulars	As at March 31, 2024	% of Total Shares	% of Change during the period
Anupam Ghosh	99,994.00	**100.00**	NA
Sonia Ghosh	**1.00**	-	NA
Reshant Ghosh	1.00	-	NA
	99,996	-	

	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
Annexure No. 3			
PROPRIETOR'S CAPITAL BALANCE			
Opening Balance		213.89	(389.30)
Add: Additions During the Year/(Withdrawls)		(194.36)	603.20
Total (A)		**19.54**	**213.89**
Annexure No. 3			
RESERVE AND SURPLUS			
Revaluation Reserve			
Opening Balance		461.69	461.69
Less: Reserve Transferred to Proprietors Capital A/c			
Total (B)		**461.69**	**461.69**
Securities Premium			
Opening Balance		-	-
Add: Additions During the Year	910.09		
Less: Bonus Issue	(443.12)		
Less: Issue Expenses	(127.19)		
Share in Security Premium of Subsidiary	452.76		
Total (C)	**792.53**	-	-
Profit & Loss A/c			
Opening Balance	(0.38)	193.09	158.40
Less; Impact of Restatement	86.03		
Add: Additions During the Year	1579.40	384.47	34.69
Total (D)	**1665.05**	**577.56**	**193.09**
Total (A+B+C+D)	**2457.58**	**1039.25**	**654.78**
Annexure No. 4			
Deferred Tax liability			

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

Sunita Vinton Agrawal

ANONDITA MEDICARE LTD.

ANONDITA MEDICARE LIMITED
Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070
CIN:U22193DL2024PLC428183

(All amounts in ₹ lakhs, unless otherwise stated)

	Consolidated Anondita Medicare Limited	Anondita Healthcare proprietorship firm	
	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
WDV As per Income Tax	1855.12	1260.82	912.64
WDV As per Companies Act	1982.81	1373.86	1035.19
Difference	(127.68)	(113.04)	(122.56)
Provisions	10.44	5.70	6.22
Timing Difference	(117.24)	(107.34)	(116.34)
Deferred Tax Asset	0.06	-	-
Deferred Tax liability	29.51	27.02	29.28
Current Year Deferred Tax Transfer to Profit & Loss	**2.43**	**(2.26)**	**(1.06)**

Annexure No. 5
Long Term Borrowings

Term Loans			
Secured Loan			
From Banks against Property	1093.28	858.52	697.27
From Financial Institutions/NBFC-against Property	71.26	106.66	141.66
From Banks against Vehicle	12.71	25.05	23.16
Guaranteed Emergency Credit Line (GECL)	-	103.78	47.30
Unsecured Loan	-		
Loan From Promoter	13.51		
From NBFC	-	10.22	59.56
Total	**1190.76**	**1104.23**	**968.95**

Annexure No. 6
Long term Provisions

Provision for Gratuity	9.83	5.17	5.56
Total	**9.83**	**5.17**	**5.56**

Annexure No. 7
Short term borrowings

Secured Loan			
Guaranteed Emergency Credit Line (GECL)		52.65	186.71
Cash Credit Limit	948.03	698.72	998.93
Deautshe Bank (Bill purchase)	486.95	418.15	
Current Maturity of Long Term Borrowing	103.13	98.24	98.43
-Unsecured Loan	-		
Loan from Holding Company	-		
Current Maturity of Term Loan from NBFC	10.22	29.29	13.25
Total	**1548.34**	**1297.06**	**1297.32**

Annexure No. 8
Trade payables

For MSME Creditors	123.88	487.79	432.26
For Other Creditors	257.65	12.88	22.97
Total	**381.52**	**500.67**	**455.23**

There are vendors who have confirmed that they are covered under the Micro, Small and Medium Enterprises Development Act, 2006.
Disclosures relating to dues of Micro and Small enterprises under

Principal amount and Interest due thereon remaining unpaid to any supplier		-	-
the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed		-	-
The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006		-	
The amount of interest accrued and remaining unpaid during the			
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.			

Nutan Agrawal

ANONDITA MEDICARE LIMITED
Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070
CIN:U22193DL2024PLC428183

(All amounts in ₹ lakhs, unless otherwise stated)

	Consolidated Anondita Medicare Limited	Anondita Healthcare proprietorship firm	
	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
Trade Payables Ageing Schedule*			
Particulars			
Other			
Less than one year	242.53	12.83	13.01
1-2 years	10.94	0.05	9.73
2-3 years	4.17		0.23
More than 3 years	-		-
Total	**257.65**	**12.88**	**22.97**
		12.88	22.97
Due to MSME			
Less than one year	90.36	476.66	417.69
1-2 years	15.63	1.13	1.00
2-3 years	4.70	-	3.47
More than 3 years	13.19	9.99	10.10
Total	**123.88**	**487.79**	**432.26**

* There are no disputed dues for trade payable

Annexure No. 9

Other current liabilities

Cheque Issued But Not Clear/Book overdraft	22.10		
EPF Payable	4.48	1.41	0.86
ESIC Payable	0.67	0.17	0.08
TDS Payable	8.25	5.94	5.71
GST payable	0.56	0.84	1.72
Director's remuneration payable	5.91		
For Advances from Customers	62.38	58.40	54.90
Security Deposits	-	-	6.02
Salary payable	81.73	9.97	5.47
Audit Fee Payabe	3.92	4.50	0.90
Expenses Payable/Other Current liabilities	20.08	9.12	4.00
	-		
Total	**210.06**	**90.34**	**79.67**

Annexure No. 10

Short term Provisions

Provision for Income tax (Net of Taxes Paid)	551.25	207.70	74.64
Provision for Gratuity	0.61	0.53	0.66
Total	**551.86**	**208.23**	**75.30**

Annexure No. 11

Long Term Investments

Investment in Partnership Firms	331.40	331.40	331.40
Investments in Shares (Subsidiary)	0.00		
Total	**331.40**	**331.40**	**331.40**

Annexure No. 12

Long Term Loans & Advances

Capital Advances	6.00	6.00	6.00
others Advance	31.66	95.92	114.25
Total	**37.66**	**101.92**	**120.25**

Annexure No. 13

Other Non-current assets

Preliminary Exp	0.24	-	
Total	**0.24**	-	-

JAIN CHOPRA & COMPANY * NEW DELHI * CHARTERED ACCOUNTANTS

ANONDITA MEDICARE LTD.

Nutan Aggarwal

ANONDITA MEDICARE LIMITED
Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070
CIN:U22193DL2024PLC428183

(All amounts in ₹ lakhs, unless otherwise stated)

	Consolidated Anondita Medicare Limited	Anondita Healthcare proprietorship firm	
	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
Annexure No. 14			
INVENTORIES			
Raw Material	105.41	122.24	102.78
Finished goods	585.02	83.07	220.01
Work In Progress	659.43	504.84	424.86
Total	**1349.86**	**710.15**	**747.65**
Annexure No. 15			
TRADE RECEIVABLES			
Good	2675.33	1248.27	1314.62
Doubtful	-		
Total	**2675.33**	**1248.27**	**1314.62**
Trade Receivable Ageing Schedule			
Particulars			
Undisputed trade receivable - considered good			
Less than six months	2432.82	1139.81	1029.36
6 months - 1 year	21.43	3.37	59.33
1-2 years	124.54	10.38	129.01
2-3 years	2.73	94.71	2.90
More than 3 years	93.82		94.01
Total	**2675.33**	**1248.27**	**1314.62**
Undisputed trade receivable - considered doubtful			
Less than six months			
6 months - 1 year			
1-2 years			
2-3 years			
More than 3 years			
Total		-	-
Annexure No. 16			
CASH AND CASH EQUIVALENTS			
Cash on Hand	18.14	11.59	16.78
Balance with Banks	-		
-In Current Accounts	14.80	15.12	9.17
Total	**32.94**	**26.72**	**25.95**
Annexure No. 17			
SHORT TERM LOANS AND ADVANCES			
*Advances to suppliers	863.04	31.44	45.24
Other Advances	92.52	266.54	
Security Deposits	223.60	83.54	37.54
Advance to employees	6.20	5.08	14.02
Total	**1185.37**	**386.60**	**96.79**

* includs Rs .69890091 due from subsidiary of company

Annexure No. 18			
Other Current assets			
Balance with Revenue Authorities	133.42	93.37	97.11
Interet Accrued	0.58		
Advance Tax A.Y 2025-26	55.00		
Prepaid expenses	12.19	1.49	1.57
Rodtep refund receivable	1.80		
TDS Recoverable	8.95	17.73	9.45
Total	**211.94**	**112.60**	**108.13**

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

ANONDITA MEDICARE LTD

Nutan Agrawal

ANONDITA MEDICARE LIMITED
Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070
CIN:U22193DL2024PLC428183

(All amounts in ₹ lakhs, unless otherwise stated)

	Consolidated Anondita Medicare Limited	Anondita Healthcare proprietorship firm	
	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
Annexure No. 19			
Revenue from operations			
Sale of products			
-Condoms	7687.55	4538.31	3121.25
Other Operating Revenues	-		
-Face Mask	-		
-Gloves	-	84.67	442.48
-Sales (Packing Material & Others)	-	6.80	19.34
-Scrap Sales	11.51	13.43	8.42
Total	**7699.07**	**4643.21**	**3591.49**
Annexure No. 20			
Other Income			
Interest income on fixed deposits	3.95	11.44	9.80
Insurance Claim	-	0.25	
Duty Drawback	4.81		2.11
Discount Received	-		0.10
Rental Income	-		7.20
Miscellaneous income	1.39		
Interest on IT refund	0.13		
Sundry Balance W/OFF	0.28		
Short and Excess	0.15		
RoDEPT Refund	1.80		
Foreign exchange fluctuation (net)	1.36	0.63	3.26
Total	**13.88**	**12.33**	**22.48**
Annexure No. 21			
COST OF MATERIAL CONSUMED			
Raw Materials' Consumption			
Stock of Raw Material acquired	122.24	102.78	129.09
Add: Purchases	3019.73	2899.12	2582.45
Add: Freight Inward	35.09	54.59	45.57
Add: Power & Fuel	219.19	117.11	96.25
Add: Designing Charges	1.36	4.45	3.54
Add: Repair (Machinery)	12.75	17.84	38.46
Add: Job Work	56.00	73.45	95.04
Less : Closing Raw Material	89.42	122.24	102.78
	3376.93	3147.09	2887.63
Total	**3376.93**	**3147.09**	**2887.63**
Annexure No. 22			
CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE			
Opening Work in Progress	504.84	424.86	318.37
Opening Stock of Finished Goods.	446.41	220.01	242.13
Less: closing Stock of Finished Goods	585.02	83.07	220.01
Less : Closing Work in Progress	659.43	504.84	424.86
Increase/(Decrease) in Finished Goods	293.20	(56.96)	84.38
Total	**293.20**	**(56.96)**	**84.38**
Annexure No. 23			
EMPLOYEE BENEFITS EXPENSE			
Salaries and wages	454.51	102.96	69.83
Contributions to provident and other funds	37.02	7.48	5.47
Conveyance Reimbursements	22.21	22.88	22.49
Staff welfare expenses	62.44	49.60	52.11
Provision for Gratuity	4.74	(0.52)	0.31
Director Remuneration	104.39		
Staff Recruitment Exp.	1.50		
Total	**686.80**	**182.40**	**150.22**

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

ANONDITA MEDICARE LTD.

Nutan Aggarwal

ANONDITA MEDICARE LIMITED
Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070
CIN:U22193DL2024PLC428183

(All amounts in ₹ lakhs, unless otherwise stated)

	Consolidated Anondita Medicare Limited	Anondita Healthcare proprietorship firm	
Annexure No. 24	**As at 31st March 2025**	**As at 31st March 2024**	**As at 31st March 2023**
Finance cost			
Interest on Loans-Secured	267.41	256.74	188.63
Interest on Loans-Unsecured	5.40	58.07	56.15
Processing Charges	13.65	23.66	25.04
Foreign Exchange fluctuation loss	1.41		
Bank Charges	3.22	2.15	1.15
Total	**291.09**	**340.61**	**270.97**

Annexure No. 26			
Other expenses			
Administration & Selling Expenses			
Advertisement Expense	102.87	0.08	0.26
Calibration Charges	0.83	0.76	0.89
Cartage Outward	64.46	26.92	38.50
Charity & Donation	3.13	2.32	1.85
Commission	6.07	52.53	39.86
Courier and postage expenses	1.03	0.65	1.88
Conveyance Exp	11.68	5.03	4.37
Car Rental	45.51		
professional Fees	17.32	43.17	6.92
Festival Expenses	0.99	4.90	3.32
Fire Extinguishers Charges	0.54	0.42	1.45
Fees & Subcription	18.32		
Gst Late Fees	-	0.23	0.01
Hiring Charges	0.80	0.83	0.57
Insurance	9.34	15.57	10.40
Interest & Penalty	2.95	4.20	1.18
Internet Expenses	-	1.69	1.92
Interest on Pre-IPO	0.01		
Discount	-	0.86	-
Die Deplovment Charge	0.51		
Director Sitting Fee	5.15		
Late Delivery Charges	37.30	34.67	20.84
Loading & Unloading Charges	2.16	-	4.60
Legal and professional charge	17.81	18.77	19.66
License fees	14.43		
Loss on Sale of Car	0.86		
Meeting Expenses	9.42		
Miscellaneous expenses	-	2.94	2.76
Manpower Supply Charges	0.13		
Office Expenses	5.01	8.37	7.35
Packing Charges	16.84	18.45	16.42
Prelimnary Exp. W/off	0.12	-	
Printing and stationery	2.69	3.32	4.51
Rent	59.55	3.54	3.54
Roc Exp.	0.61		
Repairs and maintenance	-		
- Building	10.10	15.24	15.10
- Others	6.58	6.75	8.63
Security charges	28.39	19.12	20.26
Sundry balances Written off	2.21	0.88	-
Sample Expense	44.88		
Telephone expenses	0.48	1.04	0.69
Tender Participation Fees	0.23		
Testing Charges	0.83	3.18	0.60
Travelling and conveyance	-		
Domestic	42.63	24.32	19.83
Foreign	-		
Vehicle running and maintenance	14.98	21.62	20.82
Water (D.M.) Exp.	1.04		
Total	**610.78**	**342.36**	**279.02**

Auditors' remuneration			
-Statutory Auditor Remuneration	7.68	5.18	1.18
-Internal Auditor Remuneration	-	-	-
	-		
Sub Total	7.68	5.18	1.18
Grand Total	618.46	347.54	280.20

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

ANONDITA MEDICARE LTD.

Nutan Aggarwal

ANONDITA MEDICARE LIMITED

Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070

CIN:U22193DL2024PLC428183

Annexure No. 25 - Property, Plant & Equipment

(All amounts in ₹ lakhs, unless otherwise stated)

	Land & Building	Capital WIP	Computers & Softwares	Furniture & fixtures	Plant and machinery	Office equipments	Vehicles	Total
Gross block								
As at 31 March 2022	612.65	-	4.76	40.75	587.97	27.80	123.96	-
Additions	-		0.26		25.39	4.24		1397.90
Disposals / Adjustments								29.89
As at 31 March 2023	612.65	-	5.03	40.75	613.35	32.04	123.96	-
Additions		359.73			20.87	0.15	23.58	1427.79
Disposals / Adjustments								404.33
As at 31 March 2024	612.65	359.73	5.03	40.75	634.22	32.19	147.54	-
Balance as at 01-04-2024(Subsidiary)						1.05	7.11	1832.11
Additions	-	649.61	2.10	0.45	403.32	4.05	1.10	8.15
Disposals / Adjustments		359.73					7.11	1060.64
As at 31 March 2025	612.65	649.61	7.13	41.20	1037.54	37.29	148.64	366.84
Depreciation & Amortisation:								2534.07
As at 31 March 2022	-	-	2.87	15.35	254.16	13.81	43.83	
Charge for the year the year			1.00	3.87	39.96	4.22	13.51	330.02
Impairments- assets write-downs								62.57
Disposals / Adjustments								-
As at 31 March 2023	-	-	3.87	19.22	294.12	18.04	57.34	-
Charge for the year the year			0.59	3.88	41.95	3.86	15.39	392.59
Impairments- assets write-downs								65.66
Disposals / Adjustments								-
As at 31 March 2024	-	-	4.46	23.09	336.07	21.89	72.73	-
Balance as at 01-04-2024(Subsidiary)						0.37	1.98	458.25
Charge for the year the year	1.26		0.69	3.90	66.23	4.69	15.90	2.36
Impairments- assets write-downs								92.68
Disposals / Adjustments							2.02	-
As at 31 March 2025	1.26	-	5.15	26.99	402.30	26.96	88.60	2.02
Net block								551.27
As at 31 March 2022	612.65	-	1.89	25.40	333.81	13.99	80.13	
As at 31 March 2023	612.65	-	1.15	21.53	319.23	14.01	66.62	1067.88
As at 31 March 2024	612.65	359.73	0.56	17.66	298.15	10.30	74.81	1035.19
As at 31 March 2025	611.39	649.61	1.98	14.21	635.24	10.34	60.04	1373.86
								1982.81

NEW DELHI

Nutan Aggarwal

ANONDITA MEDICARE LIMITED

Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070

CIN:U22193DL2024PLC428183

Figure as at 31st March 2024 & 2023 are in respect of Anondita Healthcare, erstwhile a Proprietorship firm

(All amounts in ₹ lakhs, unless otherwise stated)

Annexure No.

27 Reconciliation between Audited Profit and Restated Profit

Particulars	Consolidated Anondita Medicare Limited	Anondita Healthcare proprietorship firm	
	2024-25	2023-24	2022-23
Profit as per Audited Financial Statements			
- Proprietorship	-	491.46	43.18
- Company	1650.47		
Adjustments on Account of			
Less:Personal Income Not Considered			
-Rental Income		(45.00)	(38.80)
-Interest On Saving etc		(0.17)	(0.10)
Add:Personal Expenses			
-Interest on Loan		66.76	36.88
-Depreciation		5.52	9.81
-Stock			
-Provision For Tax		(161.79)	(15.90)
Prior period items:			
-Depreciation	(16.89)	(9.51)	(3.90)
-Gratuity		6.22	(0.31)
-Deferred Tax Adjustment	2.01	2.26	1.06
-Changes in Income Tax Estimates	6.07	28.73	2.77
Total of Adjustments	(8.81)	(106.99)	(8.49)
	1641.66	384.47	34.69
Restated Profit	**1641.66**	**384.47**	**34.69**

28 Reconciliation between Opening Equity for the FY 22-23

Particulars	As on April 1, 2022
Opening Balance as per Audited Financial Statements	1425.79
Adjustments on Account of	
Assets not Be Taken over	(2157.33)
Liabilities not Be Taken over	487.44
Revaluation of Fixed Assests	461.69
Income not Be Taken over	3.67
Expenses not Be Taken over	(19.18)
Prior period items:	
-Depreciation	126.57
-Gratuity	(5.90)
-Deferred Tax Adjustment	(30.34)
-Change in Income Tax Estimates	(61.51)
Total of Adjustments	(1194.89)
Openning Restated Equity	230.90

29 Reconciliation between Total Audited Equity and Total Restated Equity

Particulars	31st March 25	2023-24	2022-23
Total Equity as per Audited Financial Statements	3827.88	2320.48	727.88
Details of Adjustments			
Assets not Be Taken over		(2484.84)	(1446.54)
Liabilities not Be Taken over		1371.92	1582.71
Revaluation of Fixed Assests			
Income not Be Taken over		45.17	38.90
Expenses not Be Taken over		(72.28)	(46.69)
-Depreciation	96.15	113.04	122.56
-Gratuity		-	(6.22)
-Deferred Tax Adjustment	(25.01)	(27.02)	(29.28)
-Change in Income Tax Estimates (Closing Liabilities)	6.07	(207.70)	(74.64)
Total of Adjustments	77.22	(1261.69)	140.79
Grand Total	3905.10	1058.79	868.68
Restated Total Equity	**3905.10**	**1058.79**	**868.68**

JAIN CHOPRA & COMPANY
NEW DELHI
CHARTERED ACCOUNTANTS

Nutan Agrawal

ANONDITA MEDICARE LTD.

(All amounts in ₹ lakhs, unless otherwise stated)

30 Material Regrouping

Appropriate re-groupings have been made in the Restated Statement of Assets and Liabilities, Restated Statement of Profit and Loss and Restated Statement of Cash Flows. wherever required. by reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows, in order to bring them in line with the accounting policies and classification as per AS financial information of the Company for the period ended March 31, 2024 prepared in accordance with Schedule III of Companies Act, 2013 and other applicable AS principles and the requirements of the Securities and Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations 2018, as amended.

31 There are no Non Adjusting Items

32 Restated Statement of Contingent Liabilities & Capital commitment

(a) the Company is required to discharge the export obligation 'Scheme' over a period of next eight years. As of 31st, March 2024, export commitment pending

Particluars	**2024-25**	**2023-24**	**2022-23**
Export Promotion capital goods scheme	0	0	0
Duty Saved	0	0	0
Total	-	-	-

Contingent Liabilities:

Particulars	**For the year ended 31 March, 2025**	**For the year ended 31 March, 2024**	**For the year ended 31 March, 2023**
a. Estimated amount of contracts remaining to be executed and not provided for		Nil	Nil
b. Claims against the Company not acknowledged as debt	70.62	65.68	60.73
c. Bank Guarantees	87.39	Nil	Nil
d. Outstanding Tax Demand with Respect to any Revenue Authorities		Nil	Nil
Capital commitment			
Estimated amount of contracts remaining to be executed on capital account and not provided for	89.87	Nil	Nil

33 Restated Statement of Capitalization

Particulars	**Pre Issue -March-25**	**Post Issue****
Debt		
Short Term Debt	1548.34	
Long Term Debt	1190.76	
Total Debt	**2739.10**	-
Shareholder's Fund		
Share Capital	1329.36	-
Reserves & Surplus	1505.40	-
Total Shareholder's Fund (Equity)	**2834.76**	-
Long Term Debt/Equity	0.42	-
Total Debt/Equity	0.97	-

*Short Term Debts Represent which are Expected to be Paid/Payable in 12 months
*Long Term Debts represent Debts other than Short Term Debts as defined above
*The figures disclosed above are based on Restated Statement of Assets and Liabilities of the Company as at 31.03.2025
**The corresponding Post-Issue figures are not determinable at this stage pending the completion of IPO and hence not been furnished.

34 The Company entered into agreement with its Promoter, for takeover of the Running Business of the Promoter. Valuation of Business arrived at INR 11.80 Crores which was paid by issue of equity shares of INR 7.34 Crores and converting the balance due in Loan from Promoter to be repaid as per terms agreed. Refer below table for details

Assets Purchases	**Amount (in lacs)**
Fixed Assets	1287.83
Investments	331.40
Advances	368.46
Trade Receivable	1248.27
Inventories	710.15
Other Assets	112.60
Trade advances	112.01
Cash & Cash Equivalents	34.76
Trade Payable	(500.67)
Other Liabities	(90.34)
Borrowings	(2401.29)
Deferred Tax	(27.02)
Provisions	(5.70)
Net Value	**1180.46**

Payment Mode	**Amount (in lacs)**
Issue of shares	734.04
Promoter's Loan	446.42
Net Value	**1180.46**

35 Trade Receivables, Trade Payables, Loans & Advances, Security Deposits and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

ANONDITA MEDICARE LIMITED

Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070

CIN:U22193DL2024PLC428183

Figure as at 31st March 2024 & 2023 are in respect of Anondita Healthcare, erstwhile a Proprietorship firm

(All amounts in ₹ lakhs, unless otherwise stated)

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

37 Leases: Operating Lease Arrangement (AS-19):

The Company's significant leasing arrangements are in respect of operating lease for corporate office and godown of factory. The aggregate lease rentals payable

Particulars	2024-25	2023-24	2022-23
Lease rent charged to statement of profit and loss	42.48	3.54	3.54

38 Disclosure under Accounting Standard (AS) 15 " Employee Benefits"

Defined Contribution Plans

The Company has recognized the following amounts in the statement of profit and loss:

Particulars	2024-25	2023-24	2022-23
Employers' contribution to Provident Fund (including administrative charges) & ESIC	37.02	7.48	5.47

Gratuity

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump-sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 to 30 days salary payable for each completed year of service. Vesting occurs upon completion of five years of service. The gratuity plan of the Company is funded.

The defined benefit plans expose the Company to a number of actuarial risks as below:

Interest risk: A decrease in the bond interest rate will increase the plan liability.

Salary risk: The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the

(i) The key assumptions used in accounting for retiring gratuity is as below:

Particular	2024-25	2023-24	2022-23
Discount Rate	7.00%	7.25%	7.25%
Rate of Escalation in Salary	5.00%	5.00%	5.00%

(ii) Changes in Present Value of Obligation:

Particular	2024-25	2023-24	2022-23
Obligation at the Beginning of the Year	10.44	6.22	5.90
Interest Costs	0.47	0.45	0.43
Past Service Costs	-	-	-
Current Service Costs	4.93	1.52	1.23
Benefits Paid	-		
Remeasurement (Gains)/Losses	(0.67)	(2.49)	(1.34)
Obligation at the End of the Year	**15.18**	**5.70**	**6.22**

(iii) Changes in the Fair Value of Plan Assets:

Particular	2024-25	2023-24	2022-23
Fair value of Plan Assets at Beginning of Year	-	-	-
Actual Return on Plan Assets	-	-	-
Contributions	-	-	-
Benefits Paid	-	-	-
Remeasurement (Gains)/Losses	-	-	-
Fair Value of Plan Assets at the end of Year	-	-	-

(iv) Amounts to be Recognised in the Balance Sheet

Particular	2024-25	2023-24	2022-23
Present Value of Obligation	15.18	5.70	6.22
Fair Value of Plan Assets	-	-	-
Funded Status	(15.18)	(5.70)	(6.22)
Net Assets / (Liability) Recognized in Balance Sheet as Provision	(15.18)	(5.70)	(6.22)

(v) Expenses to be Recognised in the Statement of Profit and Loss

Particular	2024-25	2023-24	2022-23
Current Service Costs	4.93	1.52	1.23
Past Service Costs	-	-	-
Interest Costs	0.47	0.45	0.43
	-	-	-
Expected Return on Plan Assets	-	-	-
Net Actuarial (Gain)/ Loss	(0.67)	(2.49)	(1.34)
	-		-
Net Impact on Profit & Loss	**4.74**	**(0.52)**	**0.31**

The estimates of future salary increases, considered in actuarial valuation, takes account of inflation, seniority, promotion and other relevant factors on long term

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

ANONDITA MEDICARE LTD.

ANONDITA MEDICARE LIMITED

Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070

CIN:U22193DL2024PLC428183

Figure as at 31st March 2024 & 2023 are in respect of Anondita Healthcare, erstwhile a Proprietorship firm

(All amounts in ₹ lakhs, unless otherwise stated)

39 Section 135 of the Companies Act requires a company to incur CSR expenditure based on previous year's profit. Accordingly, this being the first year of operation expenditure against CSR will be incurred and accounted for from next year

40 Disclosure on Significant Accounting & Financial Ratios -

Accounting Ratios:

Particulars	Consolidated		
	31st March 2025	31st March 2024	31st March 2023
EBITDA	2565.23	909.21	357.83
Net Profit/(Loss) as Restated attributable to holding (Parent)	1579.40	384.47	34.69
Net Worth	3786.94	1058.79	868.68
Return on Net worth (%)	41.71%	36.31%	3.99%
Equity Share at the end of year (in Nos.) (Face Value Rs. 10)	1,32,93,618	-	-
Weighted No. of Equity Shares (Considering Conversion in all previous years)*	1,12,53,229	-	-
Basic earnings / (loss) per share (Rs.) Non Annualized	14.04	0.00	0.00
Diluted earnings / (loss) per share (Rs.) Non Annualized	14.04	0.00	0.00
Net Asset Value/Book Value per Equity share (Based on no of share at the end of year)	28.49	NA	NA
Net Asset Value/Book Value per Equity share (Based on Weighted Average Number of Shar	33.65	0.00	0.00
Nominal value of equity shares (Rs.)	10	10	10

**Proprietors Capital was converted in Equity Share Capital on April 01,2024*

Financial Ratios:

Particulars	31st March 2025	31st March 2024	31st March 2023
Current Ratio	2.03	1.19	1.20
Debt-Equity Ratio,	0.70	2.27	2.61
Debt Service Coverage Ratio	3.95	1.80	0.34
Return on Equity Ratio	41.71%	36.31%	3.99%
Inventory turnover ratio	4.00	4.40	3.90
Trade Receivables turnover ratio	2.88	3.72	2.73
Trade payables turnover ratio	7.91	5.79	5.67
Net capital turnover ratio	2.79	11.97	9.31
Net profit ratio	0.21	0.08	0.010
Return on Investment	-	-	-
Return on Capital employed	0.37	0.25	0.10

Methodology:

1. Current Ratio = Current Asset / Current Liability
2. Debt-Equity Ratio = Total Debt / Total Equity
3. Debt Service Coverage Ratio = EBIIT/ (Finance Cost+Principal Repayment)
4. Return on Equity Ratio = Restated profit for the year attributable to equity holders of the parent divided by equity attributable to owner of the company.
5. Inventory Turnover Ratio = Cost of goods Sold /Average Inventory
6. Trade Receivable Turnover Ratio = Revenue from Operations / Trade Receivable
7. Trade Payable Turnover Ratio = Purchase / Trade Payable
8. Net Capital Turnover Ratio = Revenue from Operations / (Current Asset - Current Liability)
9. Net Profit Ratio = Profit After Tax / Revenue from Operations
10. Return on Investment = Net income on investment / Cost of Investment
11. Return on Capital Employed = (EBIT)/ (Total Equity + Total Debt)

As per our report of even date attached.

For JAIN CHOPRA & COMPANY
Chartered Accountants
FRN: 002198N

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

Rajesh Kumar

Rajesh Kumar
M No:501860
Partner

UDIN:25501860BMLYKD1811
PLACE: Delhi
DATE: 08/08/2025

For and on behalf of Board of Directors
ANONDITA MEDICARE LIMITED

ANONDITA MEDICARE LTD.

Anupam Ghosh
Managing Director
DIN: 02675517

Reshant Ghosh
Wholetime Director
DIN : 008632812

Nutan Agrawal

Nutan Agrawal
Company Secretary and Compliance Officer
PAN: CMTPA7319B

Sunita

Sunita Naithani
Chief Financial Officer
PAN: AHRPN2294H

ANONDITA MEDICARE LIMITED

Regd Address:Flat No.704, Narmada Block, N-6, Sector-D, Pocket-6, Vasant Kunj South West Delhi-110070

CIN:U22193DL2024PLC428183

RESTATED STATEMENT OF TAX SHELTER

Annexure No.:41
(Rs. In Lakhs)

Particulars	Consolidated Anondita Medicare Limited	Anondita Healthcare proprietorship firm	
	For the year ended		
	31-03-2025	31-03-2024	31-03-2023
Restated profit before tax as per books (A)	2195.34	515.26	46.76
Tax Rates			
Income Tax Rate (%)	25.17	25.17	25.17
Adjustments :			
Income Considered Separately	3.95	11.44	9.80
Prior Period Items			
Add: Disallowance u/s 43B			
Bonus payable disallowed for current year			
Provision for leave encashment disallowed			
Gratuity	4.74	(0.52)	0.31
Employer Contribution to PF			
Add: Disallowance u/s 40(a)(ia)			
TDS not Paid			
Add: Disallowance u/s 36			
Employee Contribution to PF			
Employee Contribution to ESIC			
Add: Disallowance u/s 37			
ESI/PF Demannd	1.06		
Loss on Sale of Car	0.86		
Donation	3.13		
Interest & Penalty	2.95	4.43	1.20
Less:			
bonus deductible in current year			
Gratuity Paid			
Last year leave encashment deductible in current year			
Leave Travel Allowance Paid			
Provision for leave encashment Reverse			
Gratuity Reverse			
Profit on Sale of Motor Vehicle			
Unabsorbed Depreciation carried forward			
Income tax Excess Provision reverse			
Timing Difference (B)	16.69	15.36	11.31
Book Depreciation	92.64	65.66	62.57
Income Tax Depreciation allowed	110.45	56.15	58.67
Total Timing Difference©	(17.80)	9.51	3.90
Net Adjustment D= (B+C)	(1.12)	24.87	15.21
Tax Expenses		-	-
Income from Other Sources			
Interset on FDR	(3.95)	(11.44)	(9.80)
Taxable Income/(Loss) (A+D+E+G+H)	2190.27	528.69	52.17
Income Tax Payable on Above	551.25	133.06	13.13
Interest Payable		-	-
Total Provision for Tax	**551.25**	**133.06**	**13.13**

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

Nutan Agrawal

Annexure No.:42 : RESTATED CONSOLIDATED STATEMENT OF RELATED PARTY DISCLOSURES AS RESTATED

As required under Accounting Standard 18 "Related Party Disclosures" as notified pursuant to Company (Accounting Standard) Rules 2006, following are details of transactions during the year with related parties of the company as defined in AS 18.

A. Names of related parties and nature of relationship :

a) Controlling Companies/ Firms	**Relationship**
Anondita Healthcare (Partnership)	Partners
Anondita Healthcare and Rubber Products India Limited	Subsidary
Anondita Healthcare Products Pvt Ltd	Entity under common control promoter
Anondita Latex Products (India) Private Limited	Entity under common control promoter
Anondita Healthcare Pvt Ltd	Entity under common control promoter
Anondita Suncity Healthcare Private Limited	Entity under common control promoter
Anondita exultia healthcare private limited	Entity under common control promoter
All India Condom Manufacturer Association	Entity under common control promoter
b) Key Management Personnel (KMP)	**Relationship**
Anupam Ghosh	Managing Director
Sonia Ghosh	Chairman
Reshant Ghosh	Wholetime Director
Sunita Naithani	Chief Financial Officer
Nutan Agrawal	Company Secretary and Compliance Officer

c) Relative of Key Management Personnel

d) Enterprises where KMP and their relative have significant influence

B) Transactions with related parties are as follows:

Nature of Transaction	Nature of Relationship		For the year ended 31 March, 2025	For the year ended 31 March, 2024
Director's Remuneration	Key Management Personnel			
Anupam Ghosh			52.74	
Sonia Ghosh			25.82	
Reshant Ghosh			25.82	
Salary to KMP				
Sunita Naithani			10.91	
Nutan Agrawal			7.72	
Unsecured Loans Received	Enterprises where KMP & their relative have significant influence			
Anupam Ghosh			448.71	
Anondita Healthcare and Rubber Products India Limited				
Anondita Healthcare Products Pvt Ltd				
Anondita Healthcare Pvt Ltd				
Unsecured Loans Repaid				
Anupam Ghosh			435.20	
Anondita Healthcare Pvt Ltd				
Anondita Healthcare And Rubber Products (I) Limited				
Lease Rent Paid				
Anondita Healthcare Products Pvt Ltd			42.48	3.54
Anondita Healthcare (Partnership)			44.25	
Sales to Related Party				
Anondita Healthcare and Rubber Products India Limited			1062.18	903.27
Anondita Latex Products (India) Private Limited			0.68	0.48
Anondita Healthcare (Partnership)			49.28	84.67
Anondita Healthcare Pvt Ltd			4.19	6.32
Purchase from Related Party				
Anondita Healthcare Pvt Ltd			91.84	
Anondita Healthcare And Rubber Products Limited			1062.18	12.75
Anondita Healthcare Products Pvt Ltd			205.63	
Anondita Healthcare (Partnership)			578.25	
Unsecured Loan given				
Anondita Healthcare And Rubber Products (I) Limited			1202.99	266.54
Anondita Latex Products (India) Private Limited				0.46
Anondita Healthcare Products Pvt Ltd				
Anondita Healthcare Pvt Ltd				
Unsecured Loan Received				
Anondita Healthcare and Rubber Products India Limited			770.62	

C) Balances outstanding are as follows:

Particulars	**Nature of Relationship**	**Nature of Transaction**	**For the year ended 31 March, 2025**	**For the year ended 31 March, 2024**
Anondita Healthcare And Rubber Products (I) Limited		Long Term Loans & Advances	698.90	266.54
Anondita Healthcare And Rubber Products (I) Limited		Sundry Debtors		328.44
Anondita Healthcare Products Pvt Ltd		Sundry Debtors (Rental Service)		16.30
Anondita Latex Products (India) Private Limited		Sundry Debtors	3.93	3.25
Anondita Latex Products (India) Private Limited		Long Term Loans & Advances	31.66	31.66
Anondita Healthcare (Partnership)		Loans & Advances for Supply	421.32	
Anondita Healthcare Pvt Ltd		Sundry Creditors for Material		0.94
Anondita Healthcare Products Pvt Ltd		Sundry Creditors for Service	6.50	
Anondita Healthcare Pvt Ltd		Sundry Debtors		
Anondita Healthcare And Rubber Products (I) Ltd		Unsecured Loans Received	698.90	
Anupam Ghosh		Unsecured Loans Received	13.51	

JAIN CHOPRA & COMPANY NEW DELHI CHARTERED ACCOUNTANTS

ANONDITA MEDICARE LTD

Nutan Aggrwal