CIN : L22193DL2024PLC428183

ANONDITA MEDICARE LIMITED

AN ISO 9001:2015 ISO 13485:2016 & CDSCO CERTIFIED CO.

Manufacturer of Condoms

September 05, 2026

To,
The Manager,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai-400051

Subject: <u>Submission of Annual report for Financial Year 2025-2026</u>

SYMBOL: ANONDITA
ISIN: INE0VTV01012

Dear Sir/Madam,

Pursuant to Regulation 34(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Annual report for Financial Year 2025-2026 along with the Notice convening the 03rd Annual General Meeting.

The Annual report for Financial Year 2025-2026 as mentioned above has also been made available on the Company's website at https://anonditamedicare.com/annual-report/2025-26-Annual-Report.pdf

Accordingly, a copy of the Annual report for Financial Year 2025-2026 along with the Notice convening the 03rd Annual General Meeting is enclosed herewith.

We request you to take the above information on your records.

Thanking You.
Yours faithfully,

For and on behalf of
ANONDITA MEDICARE LIMITED

Bhawna Bisht
Company Secretary and Compliance Officer
M. No. A70843

Regd. Off.:Flat No. 704, Narmada Block N-6, Sector - D, Block - C Vasant Kunj, New Delhi -110070
Corp Off. : D-001, Sector-80, Noida-201305, (U.P.) INDIA
Tel.: 0120-4520300/1/2/3 till 99 (100 Lines) Fax : 0120-4520314
E- mail : info@anonditamedicare.com I accounts@anonditahealthcare.com
Website: www.anonditamedicare.com

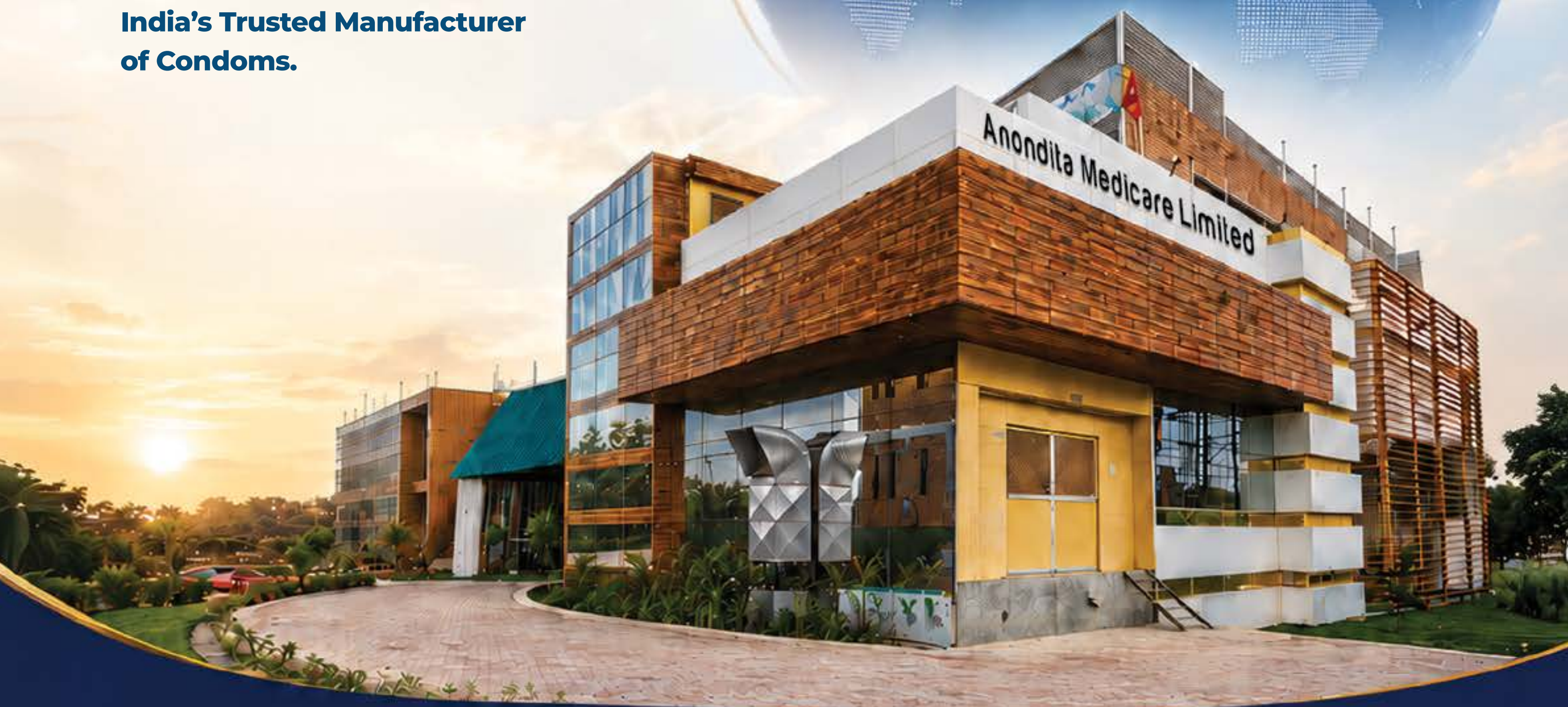
Anondita
Medicare Limited
MANUFACTURERS OF CONDOMS

ANNUAL REPORT
2025-26
Building a Safer,
Healthier Tomorrow

INNOVATION
IN EVERY PROCESS.

EXCELLENCE
IN EVERY PRODUCT.

India's Trusted Manufacturer of Condoms.



BUILT IN INDIA.
TRUSTED WORLDWIDE.

Expanding our reach. Empowering lives.

INNOVATE
Pioneering new ideas to create value.

QUALITY
Ensuring the highest standards always.

OPTIMIZE
Streamlining processes for greater efficiency.

GROW
Expanding capabilities, creating lasting value.

Contents

To view our report online, please visit:
www.anonditamedicare.com

Advancing **Wellness** Responsibly

Anondita Medicare is building a differentiated healthcare and wellness platform anchored by its flagship 'COBRA' brand, supported by integrated manufacturing capabilities, stringent quality systems and a diversified product portfolio. With a focus on innovation and excellence, Anondita Medicare aims to deepen its domestic and global presence and establish itself as a trusted name in global healthcare, while contributing to the fight against HIV/AIDS and the prevention of unintended pregnancies through safe, reliable and high-quality sexual health and personal wellness products.

FY 2025-26 marked a significant phase of business expansion. Anondita Medicare strengthened its presence across international markets, creating new avenues for market access and revenue growth. Its entry into female condom manufacturing further expanded its product portfolio and manufacturing capabilities, while its globally recognised quality credentials strengthened its readiness to serve regulated international and institutional markets.

Anondita Medicare's growth vision is centred on scaling manufacturing capabilities, diversifying its product portfolio and expanding market access. Planned expansion into male and female non-latex condoms, in-house latex sourcing, medicines and surgical healthcare products will broaden its addressable market, automation-led capacity enhancement and patented female condom capabilities are expected to strengthen its competitive position and support sustainable growth.

About the Company

Anondita Medicare Limited is an Indian manufacturer of male and female condoms, operating under its flagship brand “COBRA.” The Company operates its own manufacturing facility and follows a quality-driven, compliant production model to deliver safe and reliable sexual wellness products.

The Company is led by Mr. Anupam Ghosh, Managing Director and Promoter, who brings over 25 years of experience in the healthcare and contraceptive products industry. His industry expertise and business leadership continue to support the Company’s strategic direction and operational growth.

With an established presence in the domestic market, particularly in North India, Anondita Medicare is expanding its footprint across India and select international markets. Ongoing initiatives, including automation-led capacity enhancement and the development of patented female condom products, along with patent of Machines are expected to strengthen its manufacturing capabilities and support future growth.

The company has expanded from its existing D1 facility by acquiring adjacent units for D2 and D3 expansion, enhancing production capacity, operational efficiency, and future scalability.

LISTING MILESTONE: A NEW CHAPTER OF GROWTH

Anondita Medicare Limited proudly celebrates its NSE Emerge listing, opening a new chapter of growth, excellence, and opportunities as we continue our commitment towards building sustainable value and a stronger future.

₹69.50 cr
Total Issue Size

₹10 each
Face value

₹145
Issue Price

47,93,000
Equity Shares
Initial Public Issue

A JOURNEY OF TRANSFORMATION, GROWTH AND GLOBAL EXPANSION

2024
Incorporation of Anondita Medicare Limited through the takeover of M/s Anondita Healthcare, a proprietorship concern, pursuant to the Business Takeover Agreement dated April 1, 2024

2025
Anondita Medicare Limited successfully completed its Initial Public Offering (IPO), which received an overwhelming response from investors and was oversubscribed by approximately 277.48 times. The Company was listed on NSE Emerge on 01 September 2025, strengthening its capital base and positioning the Company for future growth and expansion opportunities.

2026
Anondita Medicare Limited expanded its business presence across international markets, strengthening its global reach and creating new avenues for growth. The Company also entering into manufacturing of the female condom, further enhancing its product portfolio and reinforcing its commitment to delivering quality healthcare solutions

Glimpses of the NSE Listing Ceremony

Lighting the Lamp of a New Beginning

Our Mission

Ensuring Safe, High-Quality Healthcare Products for Communities Worldwide.

Our mission is to improve sexual and reproductive health by delivering safe, reliable, accessible, and innovative healthcare products that protect lives and promote personal well-being. We are committed to maintaining the highest standards of quality, safety, innovation, and excellence while expanding access to trusted healthcare solutions for communities worldwide.

Our Vision

To become a trusted global leader in sexual and reproductive healthcare through innovation, quality, and excellence.

Anondita Medicare Ltd aspires to be a leading force in the fight against HIV/AIDS and the prevention of unintended pregnancies by delivering safe, reliable, and high-quality sexual health and personal wellness products. With a strong focus on innovation and excellence, the Company aims to broaden its product portfolio, expand its footprint in domestic and global markets, and establish itself as a trusted name in global healthcare.

The Company is the only manufacturer in India producing both male and female latex and non-latex condoms.

30
Years of Experience

15
Manufacturing lines

4
Manufacturing lines under trials

4
Manufacturing lines under WIP

480+
Employees

FINANCIAL HIGHLIGHTS FOR 2025-26

₹ 13,741.57 Lakhs
Revenue

₹ 5,150.85 Lakhs
EBITDA

₹ 3,429.65 Lakhs
Net Profit

MISSION ROADMAP

2026
Addition of manufacturing facilities for female latex condoms.

2027
Commencement of female latex condom manufacturing.

2028
Aggressive brand building and market expansion across India and international markets.

2029
Latex plantation ready for commercial operations, strengthening backward integration; additionally, commence Surgical Gloves Manufacturing.

2030
Establish India's first manufacturing setup for Personal Care Massage Products, marking expansion into the personal care segment

Key Milestones

1999-2000

- The erstwhile proprietorship, M/s Health Care Products, was established by the Company's current Promoter,
- Mr. Anupam Ghosh, for the packaging and sale of contraceptives and gloves.

2001-10

- Commenced marketing and packaging of products under its own brand by procuring condoms from TTK and JK.
- Established its own manufacturing unit in Noida.
- Commenced contract manufacturing for Mankind Pharma Ltd's 'ManForce' brand.
- Started supplying products to ZVDUS.

2011-15

- Received approval from KFW Germany, securing India's first manufacturing unit order to supply condoms to the Government of Nepal.
- The proprietorship was renamed "M/s Anondita Healthcare" in 2013.
- Established a new state-of-the-art manufacturing unit in Noida with additional production facilities.

2016-18

- Received its first Government order to supply NIRODH.
- Obtained WHO GMP certification from the Drug Licensing and Controlling Authority, Government of India.
- Received the Emerging Healthcare Company of the Year award at the second edition of the Times Business Awards 2019, held at Roseate House, Aerocity, New Delhi.

2019-2020

- Featured in various newspapers and newsletters as a leading manufacturer of condoms and surgical gloves.
- Received recognition in various newspapers and newsletters for CSR initiatives and welfare activities undertaken by Anondita Healthcare.

2024

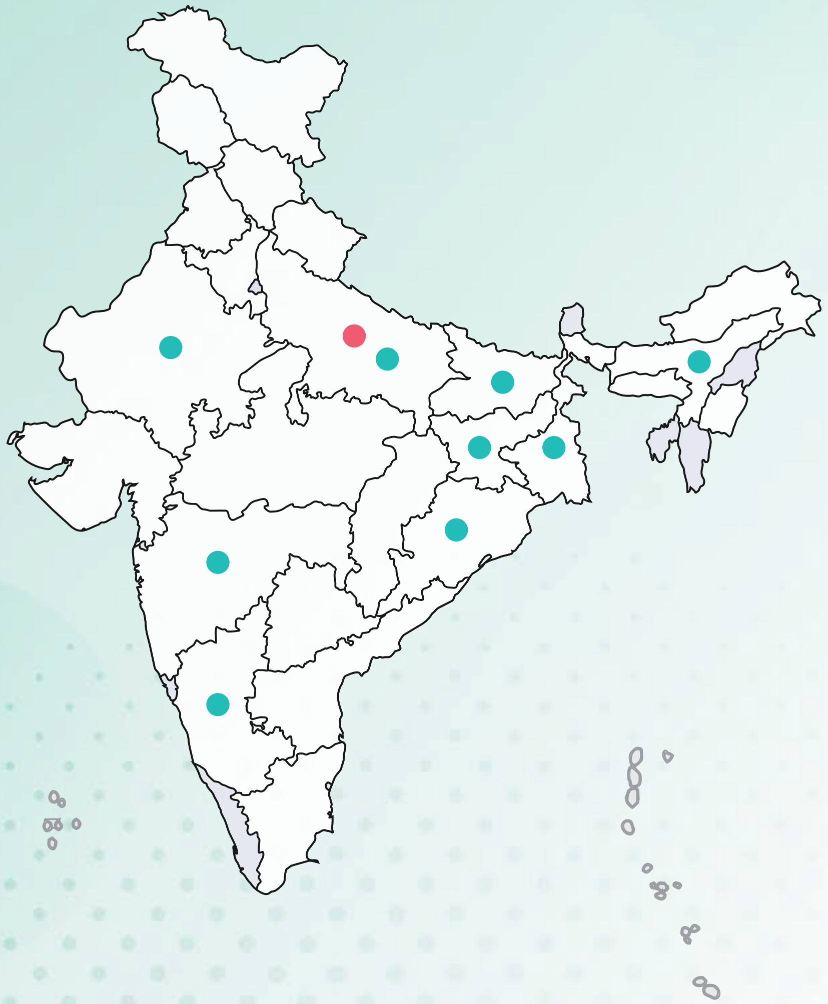
- Anondita Medicare Limited was incorporated. The Company completed the takeover of M/s. Anondita Healthcare pursuant to a Business Takeover Agreement dated April 1, 2024.
- Pursuant to a Share Purchase Agreement dated April 1, 2024, the Company acquired 100% of the equity share capital of Anondita Healthcare and Rubber Products India Limited (formerly known as Anondita Healthcare and Rubber Products India Private Limited)
- Anondita Healthcare and Rubber Products India Limited became a subsidiary of Anondita Medicare Limited.

2025

- Successfully Listed on the NSE
- Completed South Africa Audit
- Expanded Export Presence across Brazil, South Africa, Uzbekistan, Nepal, Kenya, Cuba & UAE
- Received MSME Excellence Award
- Achieved Domestic & International MDSAP Certification
- Recognized by the UN of Brazil • Vendor Registration completed in Brazil & South Africa
- Successfully Completed Female Latex Condom Trials 2019 2011-2015
- Got our factory approved by KFW Germany and got the India's first manufacturing unit order to supply to Government of Nepal.
- The proprietorship was renamed to "M/s Anondita Healthcare" in 2013
- Established a new state of art Unit In Noida with additional manufacturing facility.
- Got mentioned In various articles in newspapers, newsletters, etc., and awards as a leading manufacturer of condoms and surgical gloves.
- Recognized by various articles in newspapers, newsletters, etc., on CSR Initiatives for welfare activities by the Anondita Healthcare.
- Expansion of production capacity by 307 million for male condoms Expansion of facility by acquiring adjacent with by D2 & D3

Geographical Presence

DOMESTIC FOOTPRINT



15 Manufacturing lines

26 Super Stockists

195 Distributors

4,569 Retailers

Map not to scale. For illustrative purposes only.

MANUFACTURING UNIT LOCATION:

Noida, Uttar Pradesh

MARKET PRESENCE – DISTRIBUTION NETWORK

Rajasthan
Super Stockist:2 | Distributor: 14
Retailers: 611

Uttar Pradesh
Super Stockist:3 | Retailers: 305

Bihar + Jharkhand
Super Stockist:2 | Distributor: 30
Retailers: 596

Assam
Super Stockist:1 | Distributor: 30
Retailers: 215

West Bengal
Super Stockist:9 | Distributor: 64
Retailers: 918

Odisha
Super Stockist:5 | Distributor: 20
Retailers: 102

Karnataka
Super Stockist:1 | Distributor: 1
Retailers: 101

Maharashtra
Super Stockist:3 | Distributor: 36
Retailers: 1,721

GLOBAL FOOTPRINT

PRESENT INTERNATIONAL MARKET

Dubai, Singapore, Nepal

PROJECTED INTERNATIONAL MARKET*

South Africa, Brazil, Japan, Australia, USA Canada, Cuba, Kenya,

** The above projected international market is based on SABS and MDSAP certifications.*

Map not to scale. For illustrative purposes only.

Product Portfolio

Anondita Medicare has built a diversified portfolio of sexual wellness and preventive healthcare products designed to address the evolving needs of consumers, healthcare institutions and pharmaceutical partners. Backed by integrated manufacturing capabilities and a quality-driven production framework, the Company's portfolio spans male and female condoms, surgical gloves, pregnancy test kits and women's healthcare products. Anchored by its flagship 'COBRA' brand and strengthened by decades of manufacturing expertise, the portfolio reflects the Company's commitment to delivering safe, reliable and accessible healthcare solutions while supporting its domestic expansion Female Condom picture also need to be added here, attached with the email

Cobra Premium Classic Fit

Key Features
- Lubricated Latex Condoms
- Ultra Thin Dotted / Extra Time
- Electronically tested
- Available in 3 & 10 pieces pack

Cobra Premium Super Dotted

Key Features
- Lubricated Latex Condoms
- Electronically tested
- Available in 3 & 10 pieces pack

Cobra Premium Multi Texture Dotted & Ribbed

Key Features
- Lubricated Latex Condoms
- Electronically tested
- Available in 3 & 10 pieces pack

Cobra Premium Classic Fit

Key Features
- Lubricated Latex Condoms
- Ultra Thin Dotted / Extra Time
- Electronically tested
- Available in 3 & 10 pieces pack

Cobra Premium Dotted

Key Features
- Lubricated Latex Condoms
- Dotted
- Electronically tested
- Available in 3 & 10 pieces pack

Cobra Zosh Plus Medicine Range

Key Features
- Dapoxetine & Sildenafil Tablets IP 100 mg• Sildenafil Citrate Tablets IP 100 m

Disposable Latex Surgical Powdered Gloves

Key Features
- Low Protein
- Sterile
- Natural Rubber Latex
- Available in Size: 6, 6.5, 7, 7.5, 8
- 1 Pair / Pouch • 25 Pairs / Box

Cobra Multi Purpose Gloves

Key Features
- One Step Urine HCG Pregnancy Test
- Quantity in a Box: 100 mg Pregnancy Test
- 1 Kit / Pouch • 50 Kits / Box

Shubh Samachar

Key Features
- One Step Urine HCG Pregnancy Test
- Quantity in a Box: 100 mg Pregnancy Test
- 1 Kit / Pouch
- 50 Kits / Box

Cobra 72 Hours

Key Features
- Emergency Contraceptive
- 72 Hours Protection
- Safe & Effective

Freedom Tablets

Key Features
- Women's Health Support
- Trusted Combination
- Safe & Reliable

Cobra Premium Female Condoms

Key Features
- Latex & Non-Latex
- Rose scented or plain variants
- Single-use barrier protection
- Lubricated & Pre-Lubricated
- Electronically Tested

Manufacturing Excellence

Anondita Medicare's state-of-the-art, fully integrated manufacturing facility in Noida, Uttar Pradesh, is the cornerstone of its operations. The company is having an annual production capacity of 869 million pieces and supports the manufacture of a diversified portfolio of male and female condoms. Backed by modern infrastructure and integrated production capabilities, the facility enhances operational efficiency, product quality and production scalability, supporting the Company's domestic and international growth ambitions.

ENABLING OPERATIONAL SCALE-UP AND FUTURE GROWTH

Location: Noida, Uttar Pradesh

562 million Pieces
Previous Annual Production Capacity

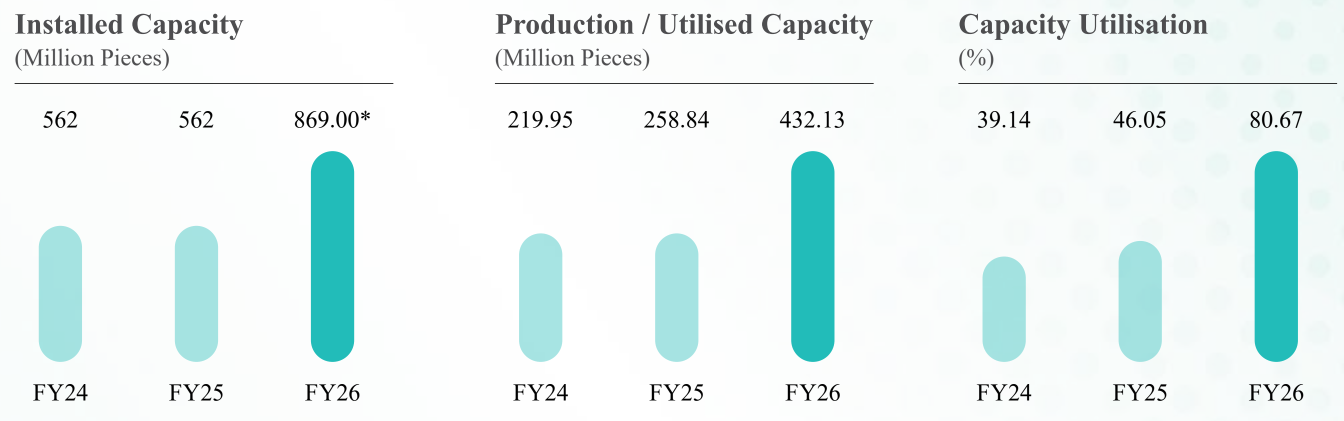
15
Operational Manufacturing Lines

4
Manufacturing lines under trial (approx 250 million capacity)

869 million Pieces
Annual Production (307 million newly added on Feb 23, 2026)

4
Manufacturing Lines under WIP

CONDOMS PRODUCTION CAPACITY



The additional capacity of 307 million was added towards on Feb'26, at the utilization of 8-10%

MANUFACTURING STRENGTHS

The Company's manufacturing platform combines integrated production capabilities, scalable infrastructure and quality-driven processes to support the manufacture of male and female condoms. The Company's manufacturing platform combines integrated production capabilities, scalable infrastructure and quality-driven processes to support efficient, reliable and compliant manufacturing across its product portfolio.

Integrated Manufacturing Capabilities

Dedicated manufacturing infrastructure supporting both male and female latex condom production, with ongoing development of non-latex capabilities.

Scalable Production Platform

Modern manufacturing infrastructure designed to support capacity expansion and increasing demand across domestic and export markets.

Quality-Driven Operations

Standardised manufacturing processes supported by stringent quality systems to deliver consistent product quality and reliability.

Innovation-Led Manufacturing

Continuous investments in product development, including female condoms and future non-latex technologies, to strengthen the product portfolio.

Export-Oriented Manufacturing

Manufacturing capabilities aligned with international quality and regulatory standards, supporting global market expansion and institutional procurement opportunities.

Continuous Improvement

Focus on process efficiency, automation and continuous improvement to enhance productivity, operational performance and long-term competitiveness.

Quality-Focused Manufacturing

Delivering products through robust quality management systems and manufacturing controls.

Sustainable Operations

Continuous improvement initiatives focused on operational efficiency and responsible manufacturing.

Innovation & Product Development

Expanding capabilities through new technologies and differentiated product offerings.

Global Market Readiness

Manufacturing platform aligned with international regulatory requirements.

Scalable Infrastructure

Supporting future capacity expansion and production flexibility.

Long-term Growth Platform

Manufacturing capabilities supporting the Company's domestic expansion, export ambitions and future business growth.

GLOBAL CERTIFICATIONS

CERTIFICATE

dqs

This is to certify that the company

Anondita Medicare Limited

D-001, Sector 80, Noida
Gautam Buddha Nagar
Uttar Pradesh - 201305
India

with the organizational units/sites as listed in the annex

has implemented and maintains a **Quality Management System.**

Scope of certification:
Design, Development, Manufacturing and Distribution of Male and Female Condoms.
- BRA

Through an audit, documented in a report, performed by DQS Medizinprodukte GmbH, it was verified that the management system fulfills the requirements of the following standard:

ISO 13485 : 2016

including applicable country-specific regulatory requirements, as indicated below the scope (full references of abbreviations are listed in the annex)

Certificate registration no.	31633484 MDSAP16
Certificate unique ID	1000263822
Effective date	2025-11-25
Expiry date	2028-11-24
Frankfurt am Main	2025-11-25

MDSAP
Medical Device Single Audit Program

DQS Medizinprodukte GmbH

Heinrich von Mettenheim
Managing Director

MDSAP Certification Received Under ISO 13485:2016

The MDSAP certification under ISO 13485:2016 strengthens the Company's ability to participate in highly regulated international medical device markets. The certification supports compliance with the regulatory requirements of Australia, Brazil, Canada, Japan and the United States, enhancing the Company's global quality credentials and supporting its long-term export strategy.

SABS

Permit to Apply Certification Mark

ANONDITA MEDICARE LIMITED
Co Reg. L22193DL2024PLC428183
UTTAR PRADESH, INDIA

to apply the certification mark

SABS APPROVED

in respect of the mark specification

SANS 4074:2017
TO: NATURAL RUBBER LATEX MALE CONDOMS - REQUIREMENTS AND TEST METHODS

Permit Number	12044/18828
Effective Date	07 January 2026
Expiry Date	04 August 2028
Date of Original Registration	05 August 2025
Chief Executive Officer	

sanas

SABS Certification for Male Condoms

The SABS certification for natural rubber latex male condoms reinforces Anondita Medicare's compliance with recognised international quality standards and supports access to regulated export markets, particularly South Africa and Africa-focused institutional procurement opportunities. The certification strengthens the Company's credibility among government agencies, NGOs and institutional buyers while supporting its export-led growth strategy.

QUALITY ASSURANCE

Quality assurance is embedded across every stage of the manufacturing process—from raw material inspection and in-process monitoring to finished product validation. Standardised manufacturing protocols, electronic testing and Good Manufacturing Practices enable the Company to consistently deliver products that meet established quality and safety standards.

Stringent quality control processes	**Each and Every Condom is Electronically Tested**	**ISO Certification (ISO - 9001; ISO 13485:2016)**	**Certificate of Good Manufacturing Practices (GMP)**
Medical Device License (MD License)	**WHO certification**	**South African Bureau of Standards (SABS) Certification**	**Medical Device Single Audit Program (MDSAP) Certification**

SCALING MANUFACTURING CAPABILITIES

Strategic investments in infrastructure, technology and research & development continue to expand the Company's manufacturing capabilities. The ongoing expansion of the Noida facility is expected to enhance production capacity, strengthen operational efficiencies and support growing domestic and international market requirements.

Managing Director's Message

We remain focused on expanding our domestic and international presence while delivering sustainable, long-term value.

Dear Shareholders,

It gives me immense pleasure to present the 3rd Annual Report of Anondita Medicare Limited for the financial year ended March 31, 2026.

On behalf of the Board of Directors, I sincerely thank all shareholders for your continued trust, confidence, and support in the Company's journey.

We are operating in a sector that continues to witness strong structural demand, both in domestic and international markets, driven by increasing awareness of healthcare and wellness products. Our Company remains focused on strengthening its position in this evolving landscape through innovation, capacity expansion, and strategic partnerships.

Over the past period, the Company has undertaken several initiatives to enhance operational efficiency, expand market reach, and build a stronger foundation for sustainable long-term growth. We continue to focus on scaling both our domestic and majorly export business, while also exploring new opportunities in related healthcare segments.

FY26 has been a transformational year for Anondita Medicare Limited. During the year, we continued to strengthen our position as a leading manufacturer of condoms and sexual wellness products. Along with expanding our manufacturing capabilities, we have also made significant progress in strengthening our domestic presence, entering international markets, and enhancing our product portfolio.

The company delivered strong financial and operational performance during FY26. Revenue from Operations for the year increased by 78% YoY to ₹137.41 Cr. EBITDA grew by 100% YoY to ₹5,1.50Cr, while PAT increased by 108% YoY to ₹34.29 Cr. Our EBITDA margins and PAT margins also improved significantly during the year, reflecting operational efficiency, better product mix, and scale benefits.

The strong momentum continued in H2 FY26 as Revenue grew by 83% YoY to ₹83.31Cr, EBITDA increased by 100% YoY to ₹31.89 Cr, and PAT rose by 103% YoY to ₹21.27 Cr. PAT margins improved to 25.54% during H2 FY26.

FY 2025–26 has been a landmark year in the journey of Anondita Medicare. The successful completion of our Initial Public Offering (IPO) and listing of the Company's equity shares on the NSE Emerge Platform represents an important milestone in our evolution. More importantly, it reflects the confidence and trust that our shareholders and stakeholders have placed in our business, capabilities and long-term vision.

The Company has achieved MDSAP certification in November, 2025 and completed its registration with ENVISA, Brazil in Feb, 2026, completed South Africa audit approvals and achieved SABs certification, and expanded our international business development initiatives with vendor registrations in Brazil and South Africa primarily considering the huge demands of male and female condoms. We are also seeing encouraging opportunities emerging from export markets including Nepal, Uzbekistan, Cuba, Kenya, UAE etc.

On the manufacturing side, we continued expanding our integrated production infrastructure in Noida. Currently, the company operates 15 manufacturing lines with an annual production capacity of approximately 869 million condoms and 4 manufacturing lines of approx. 250 million capacities under trials and 4 manufacturing lines under WIP will be ready by January 2027.

This substantial enhancement strengthens our manufacturing platform and provides us with greater capacity to support increased production volumes and cater to growing market demand. It also enhances our ability to pursue new opportunities across both domestic and international markets.

We are further undertaking major expansion initiatives that are expected to significantly enhance our production capacity and operational efficiencies over the coming years.

One of the important strategic developments for the company has been the successful trial production of female non-latex condoms. We believe the female condom category offers significant long-term growth potential globally due to increasing healthcare awareness, women empowerment healthcare initiatives, and limited global manufacturing capacities. The company is actively progressing towards mass-scale production capabilities in this segment.

While condoms remain the core of our business, we have progressively diversified our portfolio to include surgical, household and orthopaedic gloves, pregnancy pills, nebulizers, abortion kits, pregnancy test kits and other healthcare products.

We also continued strengthening our distribution network across multiple states and expanding the reach of the COBRA brand. The company has established a strong distribution ecosystem comprising super stockists, distributors, and retailers, which continues to support our domestic growth momentum.

We remain optimistic about the long-term prospects of the sexual wellness and healthcare industry. Increasing awareness, evolving consumer preferences, greater emphasis on preventive healthcare and expanding international opportunities are creating new avenues for sustainable growth.

Our priorities for the coming years will be to leverage our enhanced manufacturing capacity, expand our domestic and international presence, strengthen our branded portfolio, develop new product categories, improve operational efficiencies and maintain the highest standards of quality.

Our ambition is to establish Anondita Medicare as a globally recognised and trusted name in sexual wellness and healthcare. We will pursue this ambition with discipline, innovation and responsibility, while remaining focused on creating sustainable long-term value for our stakeholders.

OUR GRATITUDE

I would like to express my sincere appreciation to our employees, customers, vendors, bankers, advisors, business partners and all our stakeholders for their continued support and confidence in Anondita Medicare.

I am especially grateful to our shareholders for the trust they have placed in the Company, particularly during this important phase of our transition into a listed organisation. Your confidence is both an encouragement and a responsibility that we remain committed to upholding.

As we enter the next chapter of our journey, we are confident in our ability to build upon the foundation established through years of experience and continued investment in our capabilities. With enhanced manufacturing capacity, an expanding product portfolio, growing market opportunities and a committed team, we are well positioned to pursue sustainable growth and create enduring value for all our stakeholders.

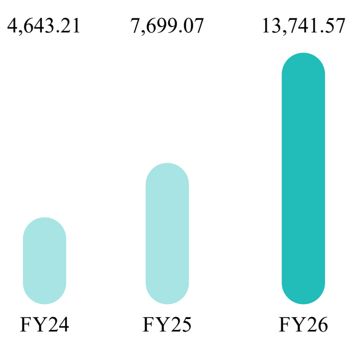
I look forward to your continued trust and support as we work together to build a stronger, more sustainable, innovative and globally oriented Anondita Medicare.

Warm regards,

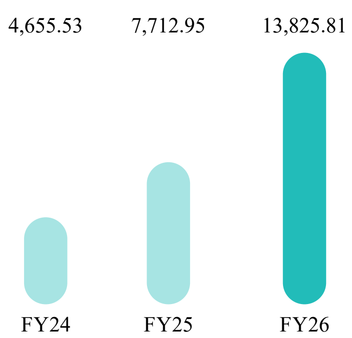
Anupam Ghosh
Promoter & Managing Director
Anondita Medicare Limited

Financial Highlights

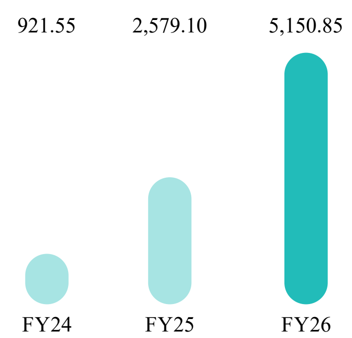
Revenue from Operations
(₹ in Lakhs)



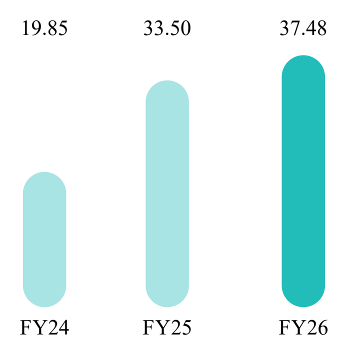
Total Revenue
(₹ in Lakhs)



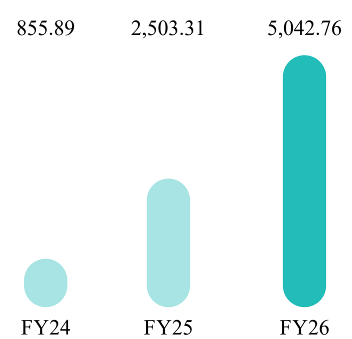
EBITDA
(₹ in Lakhs)



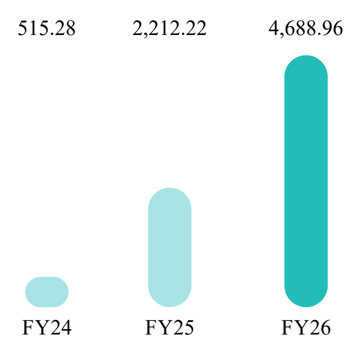
EBITDA Margin
(%)



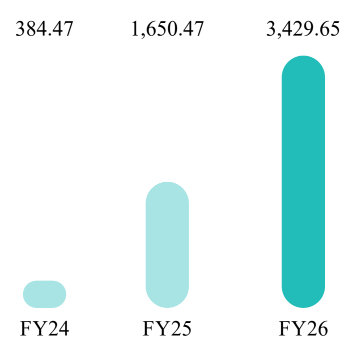
EBIT
(₹ in Lakhs)



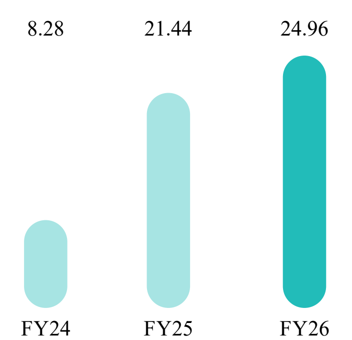
Profit Before Tax (PBT)
(₹ in Lakhs)



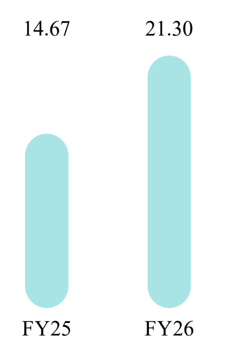
Net Profit
(₹ in Lakhs)



Net Profit Margin
(%)



Diluted EPS
(₹)



Business Strategy

Anondita Medicare Limited's business strategy is centred on strengthening its position in the sexual wellness and consumer healthcare segments through continuous innovation, portfolio diversification and market expansion.

STRATEGIC FOCUS

- Strengthening brand presence in domestic and international markets
- Building a diversified and sustainable business model
- Expanding healthcare product offerings
- Enhancing customer reach through innovation-driven solutions

STRATEGIC COMMITMENT

- Focus on Research & Innovation
- Ensuring Quality & Safety
- Enhancing Consumer Well-being
- Building Trust & Long-term Relationships
- Driving Growth with Sustainable Solutions

STRATEGIC PRIORITIES

1

Revenue & Margin Targets

Targeting 60-70% revenue growth by FY27 with EBITDA margins of approximately 30%

2

Product Innovation

Expanding premium condoms, latex variants and diagnostic healthcare products

3

Market Expansion

Targeting 25% export contribution by FY27 through strategic global partnerships

PRODUCT PORTFOLIO EXPANSION

Cobra Premium Body Deodorant Range

Cobra Smooth Lubricating Gel

Cobra Shubh Samachar Pregnancy Test Kit

ESG Framework

At Anondita Medicare Limited, we recognise that sustainable growth is built on responsible business practices, care for our people, contribution to society and strong governance. Our ESG approach reflects our commitment to creating long-term value for our stakeholders while conducting our business responsibly.Environment

The Company is committed to responsible utilisation of resources and environmentally conscious business practices. We continue to focus on efficient use of resources, responsible management of waste and maintaining operational practices that support environmental sustainability.

The Company will continue to identify opportunities to improve resource efficiency and strengthen environmentally responsible practices across its operations

Environment

The Company is committed to responsible utilisation of resources and environmentally conscious business practices. We continue to focus on efficient use of resources, responsible management of waste and maintaining operational practices that support environmental sustainability.

The Company will continue to identify opportunities to improve resource efficiency and strengthen environmentally responsible practices across its operations

Social

Our employees and communities are an integral part of our growth journey. The Company places strong emphasis on employee well-being, workplace support and responsible contribution to society. We believe that creating a supportive and inclusive work environment is essential to building an engaged, motivated and productive workforce.

As part of our employee welfare initiatives, the Company provides complimentary lunch and snacks to employees, along with transportation facilities to support their safe and convenient commute. For employees from out of town, the Company also provides accommodation and meals, helping ensure their comfort and well-being during their association with the Company.

As part of our Corporate Social Responsibility (CSR) initiatives, the Company has also contributed towards animal welfare, supporting the care and well-being of animals and contributing to the broader community.

We remain committed to the well-being of our people, maintaining a supportive workplace and undertaking meaningful initiatives that contribute positively to society.

Governance

Strong governance and ethical conduct form the foundation of Anondita Medicare Limited's business practices. The Company is committed to maintaining transparency, accountability and compliance with applicable laws and regulations.

The Company operates under the oversight of its Board of Directors and follows appropriate systems and processes for responsible decision-making, statutory compliance and risk management.

Key areas of focus include:

- Effective Board oversight and accountability
- Compliance with applicable laws and regulatory requirements
- Ethical and responsible business conduct
- Risk identification and management
- Transparency and protection of stakeholder interests
- Maintaining appropriate corporate governance standards

OUR ESG COMMITMENT

Anondita Medicare Limited believes that responsible business practices are essential to sustainable growth. Going forward, the Company will continue to strengthen its ESG approach by focusing on responsible resource utilisation, employee well-being, community contribution, ethical business practices and strong corporate governance.

Board of Directors

Mr. Anupam Ghosh

Promoter and Managing Director

Mr. Anupam Ghosh has over 25 years of experience in the healthcare products industry. He has been instrumental in overseeing the overall operations of the business and has played a key role in strategic decision-making and business development. The business was subsequently taken over by the Company in 2024.

His areas of expertise include leadership and corporate management, organizational development, human resource management, strategic planning and execution, product development and innovation, and overall business development. With his extensive industry experience and strategic vision, he continues to contribute significantly to the growth, operational efficiency, and long-term development of the Company.

Mr. Reshant Ghosh

Promoter and Whole Time Director

Mr. Reshant Ghosh is the Founder and Director of Anondita Healthcare and Rubber Products India Limited, a subsidiary of Anondita Medicare Limited. He has played a key role in strengthening the Company's marketing and sales functions and has around 3 years of experience in the marketing domain.

He specializes in market analysis, marketing strategy, distribution network development and distributor engagement. He has contributed significantly to building a pan-India network of distributors and retailers, expanding product reach and supporting the Company's sales growth.

Ms. Nishi Goel

Independent Director

Ms. Nishi Goel is a Chartered Accountant from the Institute of Chartered Accountants of India (ICAI) with over 14 years of professional experience. She is the proprietor of M/s Nishi Goel & Associates, a professional services firm, and has extensive experience in corporate law, direct and indirect taxation, auditing and accounting. She brings valuable professional expertise and insight to the Company.

Mr. Lakhinder Singh

Professional and Non-Executive Director

He is an experienced and accomplished retired Government of India officer with over 36 years of distinguished experience in taxation, revenue administration, indirect taxation. He has served as Joint Secretary, Department of Revenue, Ministry of Finance, and Director General (Safeguards), Ministry of Finance, Government of India, where he handled key responsibilities relating to indirect taxation, litigation, trade and economic affairs.

He has also served as Chief Commissioner, Customs and Central Excise, Meerut, and held the additional charge of Chief Commissioner, Customs and Central Excise, Lucknow. With his extensive experience in taxation, revenue administration, regulatory affairs and public administration, he brings valuable expertise and strategic insight to the Company.

Mr. Gaurav Kumar

Independent Director

Mr. Gaurav Kumar is a Qualified Company Secretary from the Institute of Company Secretaries of India (ICSI) with over 8 years of professional experience. He is the proprietor of M/s K Gaurav & Co., a professional consulting firm, and has experience in providing consulting services in the real estate and NBFC sectors, particularly in corporate law and statutory compliances. He brings valuable professional knowledge and expertise to the Company.

Corporate Information

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Mr. Anupam Ghosh
Managing Director

Mr Reshant Ghosh
Whole Time Director

Mr Lakhinder Singh
Non Executive Director

Mr Gaurav Kumar
Independent Director

Ms Nishi Goel
Independent Director

Ms Sunita Naithani
Chief Financial Officer

Ms Bhawna Bisht
Company Secretary

STATUTORY AUDITORS

Jain Chopra & Company
(Chartered Accountants)
New Delhi

SECRETARIAL AUDITORS

Mohit Singhal & Associates
Company Secretaries
New Delhi

REGISTERED OFFICE

Flat No 704, Narmada Blk,
N6, Sec-D, Pkt-6, Vasant Kunj,
New Delhi-110070

CORPORATE OFFICE

D-001 Sector 80 G. B. Nagar, Noida,
Uttar Pradesh - 201301

Contact Details:
Website: https://www.anonditamedicare.com/
Phone No: 0120-4520300, 0120-4520301

MANUFACTURING FACILITIES

Existing Manufacturing Unit:
Basement, D-001, Sector-80, Noida, Uttar Pradesh-201301

Expanded Manufacturing Unit:
Top Floor, D-001, Sector-80, Noida, Uttar Pradesh-201301

Others - Manufacturing & Warehousing Units
D-002, Sector-80, Noida, Uttar Pradesh-201301

D-003, Sector-80, Noida, Uttar Pradesh-201301

REGISTRAR & SHARE TRANSFER AGENT:

Maashitla Securities Private Limited
451, Krishna Apra Business Square,
NetajiSubhash Place,
Pitampura, Delhi-110034

AUDIT COMMITTEE

Mr. Gaurav Kumar
Chairman - Independent Director

Ms. Nishi Goel
Member - Independent Director

Mr. Lakhinder Singh
Member - Non Executive Director

NOMINATION AND REMUNERATION COMMITTEE

Mr. Gaurav Kumar
Chairman - Independent Director

Ms. Nishi Goel
Member - Independent Director

Mr. Lakhinder Singh
Member - Non Executive Director

STAKEHOLDER REMUNERATION COMMITTEE

Mr. Lakhinder Singh
Chairman - Non-Executive Director

Mr. Anupam Ghosh
Member - Managing Director

Mr. Reshant Ghosh
Member - Whole Time Director

Awards, Certifications & Recognitions

Anondita Medicare's commitment to quality, compliance, innovation, operational excellence, sustainability, and growth in the healthcare sector is reflected in the various awards, certifications, approvals, nominations, and recognitions achieved by the business throughout its journey and continuing in its present corporate form.

The following represents a consolidated account of the significant awards, certifications, approvals, nominations, and recognitions associated with the business, including achievements during its proprietorship phase under Anondita Healthcare and subsequently under Anondita Medicare Limited following its incorporation.

1. **International Indian Business Award (IIBA) (2017)** – Conferred by Observer Dawn.
2. **India 5,000 Best MSME** – Quality Excellence (2017) – Conferred by Benchmark Trust.
3. **Indian Achievers Award** – CSR Initiative (2018) – Conferred by National CSR Summit & Award.
4. **Emerging Healthcare Company of the Year (2019)** – Conferred by The Optimal Media Solutions, a division of Times Internet Ltd.
5. **Iconic Brand of the Year (2020) –** Conferred by Blossom Media Private Limited.
6. **Exceptional Work in Healthcare** – Certificate of Honor (2023) – Conferred by Crowns of Delhi.
7. **ET Health Excellence in Healthcare (2024)** – Recognised by The Times of India Group.
8. **GMP Certification** – Demonstrates adherence to Good Manufacturing Practices and the Company's commitment to maintaining consistent standards of product quality and manufacturing processes.
9. **ISO 9001 & ISO 13485 Certifications** – Reflect the Company's robust quality management systems and compliance with internationally recognised standards relating to quality management and medical devices.
10. **MDSAP Certification (2025)** – Supports compliance with the regulatory requirements of Australia, Brazil, Canada, Japan and the United States.
11. **SABS (South Africa) Certification (2025** – Supports the Company's regulatory and market expansion initiatives in South Africa and Africa-focused institutional procurement opportunities.
12. **ANVISA (2026)** – Represents the Company's progress towards regulatory approval from Brazil's health authority, supporting its objective of enhancing global market access.
13. **Times Business Award** – Emerging Healthcare Company – Recognises the Company's growth, innovation, business performance, and contribution to the healthcare sector.
14. KfW Germany Approval – Reflects the Company's credibility, operational capabilities, and adherence to applicable institutional requirements.
15. **MSME Award Nomination** – Recognises the Company's contribution and participation in the MSME sector and its role in supporting sectoral growth.
16. **Leadership Award by Water Foundation (March 2026)** – Recognises the Company's leadership and commitment to sustainability and responsible business practices.

These awards, certifications, approvals, nominations, and recognitions collectively reflect the business's continued journey of quality enhancement, regulatory compliance, innovation, operational excellence, sustainability, and expansion into domestic and international markets, both during its proprietorship phase and in its present corporate form as Anondita Medicare Limited.

Notice of 03rd Annual General Meeting

NOTICE IS HEREBY GIVEN THAT THE 03rd ANNUAL GENERAL MEETING ("AGM") OF THE MEMBERS OF ANONDITA MEDICARE LIMITED WILL BE HELD ON TUESDAY, SEPTEMBER 29TH, 2026, AT 04:00 P.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT FLAT NO.704 NARMADA BLK, N6, SEC-D, PKT-6 VASANT KUNJ, NEW DELHI - 110070 THROUGH VIDEO CONFERENCING ("**VC**")/ OTHER AUDIO-VISUAL MEANS ("**OAVM**"), TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS:

1. **TO CONSIDER AND ADOPT THE AUDITED STANDALONE AND CONSOLIDATED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2026, TOGETHER WITH THE REPORTS OF THE BOARD OF DIRECTORS AND AUDITORS THEREON.**

2. **TO APPOINT A DIRECTOR IN THE PLACE OF MR. LAKHINDER SINGH (DIN: 07703780) WHO RETIRES BY ROTATION IN TERMS OF SECTION 152(6) OF THE COMPANIES ACT, 2013, AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT.**

SPECIAL BUSINESS:

3. **TO RATIFY THE REMUNERATION OF COST AUDITORS FOR THE FINANCIAL YEAR ENDING 31ST MARCH 2027:**

To consider and, if thought fit, to pass the following resolution as an **Ordinary resolution:**

"RESOLVED THAT pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), and in accordance with the recommendation of the Audit Committee of the Company, the remuneration of ₹ 60,000/- (Rupees Sixty Thousand Only) plus applicable taxes and out of pocket expenses, as approved by the Board of Directors, to be paid to **M/s Bahadur Murao & Co, Cost Accountants (having Registration No. 08)**, the Cost Auditors appointed by the Board of Directors of the Company to conduct the audit of the cost records of the Company for the financial year ending on 31st March 2027, be and is hereby ratified and confirmed.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorized to do all acts and take all such steps as may be necessary, proper, or expedient to give effect to this resolution."

4. **APPROVAL FOR MATERIAL MODIFICATION OF EARLIER APPROVED MATERIAL RELATED PARTY TRANSACTION(S) WITH ANONDITA HEALTHCARE & RUBBER PRODUCTS INDIA LIMITED ("AHRPIL"/"SUBSIDIARY"):**

To consider and, if thought fit, to pass the following resolution as an **Ordinary resolution:**

"RESOLVED THAT in continuation of the approval accorded by the Members of the Company at the Extra-Ordinary General Meeting held on May 28, 2026 approving the related party transaction(s) of the Company aggregating to ₹60,00,00,000/-(Rupees Sixty Crore Only) with **Anondita Healthcare & Rubber Products India Limited which inter alia comprised transactions relating to loan and advances and sale of products**, and pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable rules made thereunder (including statutory modification(s) of re-enactment thereof, for the time being in force), pursuant to the provisions of Regulations 2(1)(zc), 23(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), including any amendment, modification, variation or re-enactment thereof and the Company's Policy on Related Party Transactions based on the approval and recommendation of the Audit Committee and the Board of Directors of the Company, approval of the Members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as "Board" which term shall be deemed to include the Audit Committee and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), to enter into/ continue with the existing Material Related Party Transaction(s), carrying out, contract(s) or agreement(s) or arrangement(s) or transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with Anondita Healthcare & Rubber Products India Limited by enhance the aggregate value of the approved Related Party Transactions from ₹60,00,00,000/- (Rupees Sixty Crore Only) to ₹75,00,00,000/- (Rupees Seventy-Five Crore Only), by an additional amount of ₹15,00,00,000/- (Rupees Fifteen Crore Only) and to include within the enhanced limit for corporate guarantee(s), guarantee(s), security(ies), and/or any kind of related party transactions or any other transaction(s) for transfer of resources, technology, or obligations, ("Other RPT's"), for a period commencing from the Third Annual General Meeting upto the date of Fourth Annual General Meeting of the Company to be held in the year 2027, as detailed in the explanatory statement to this Resolution, on such material terms and conditions as may be mutually agreed between the Company and its Subsidiary, provided that such contract(s), arrangement(s), agreement(s) and/or transaction(s) shall be undertaken in accordance with applicable laws and, wherever applicable, in the ordinary course of business of the Company and on an arm's length basis.

RESOLVED FURTHER THAT except for the modification specifically approved herein, all other terms and conditions of the approval accorded earlier by the Members at the Extra-Ordinary General Meeting held on May 28, 2026, which are not modified by this Resolution, shall remain unchanged and continue to remain in full force and effect.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions powers herein conferred to, without being required to seek further consent or approval of the members or otherwise to the end and intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers herein conferred to any director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company or to any other person to do all such acts, deeds, matters and things as may be considered necessary or expedient and also to execute such documents, writings etc. as may be necessary to give effect to this resolution."

5. **APPROVAL FOR MATERIAL MODIFICATION OF EARLIER APPROVED MATERIAL RELATED PARTY TRANSACTION(S) WITH MR. ANUPAM GHOSH, PROMOTER AND MANAGING DIRECTOR OF THE COMPANY:**

To consider and, if thought fit, to pass the following resolution as an **Ordinary resolution:**

"RESOLVED THAT in continuation of the approval accorded by the Members of the Company at the Extra-Ordinary General Meeting held on May 28, 2026 approving the related party transaction(s) of the Company with Anupam Ghosh, a related party of the Company, for an aggregate value not exceeding ₹ 25,50,00,000/-, which inter alia comprised transactions relating Guarantee given on loan availed by the Company, Rent given for the Property for the Financial year 2026-27 and pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable rules made thereunder (including statutory modification(s) or re-enactment thereof, for the time being in force), pursuant to the provisions of Regulations 2(1)(zc),23(4)of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), including any amendment, modification, variation or re-enactment thereof and the Company's Policy on Related Party Transactions and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the approval of members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution) to enter into/ continue with the existing Material Related Party Transaction(s), carrying out, contract(s) or agreement(s) or arrangement(s) or transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) with **Mr. Anupam Ghosh**, a Related Party of the Company, by enhance the aggregate value of the approved Related Party Transactions from ₹25,50,00,000/- (Rupees Twenty-Five Crore and Fifty Lakhs Only) to ₹55,50,00,000/- (Rupees Fifty-Five Crores and Fifty Lakhs Only), by an additional amount of ₹30,00,00,000/- (Rupees Thirty Crore Only) and to include within the enhanced limit for Loan availed by the Company and Guarantee given on loan availed by the Company and/or any kind of related party transactions or any other transaction(s) for transfer of resources, technology, or obligations, ("Other RPT's"),for a period commencing from the Third Annual General Meeting upto the date of Fourth Annual General Meeting of the Company to be held in the year 2027 as detailed in the explanatory statement to this Resolution, on such material terms and conditions as mentioned therein and as may be mutually agreed between the Company and Anupam Ghosh, provided that the said contract(s)/ arrangement(s)/ agreement(s)/transaction(s) shall be carried out in the ordinary course of business of the Company and at an arm's length basis.

RESOLVED FURTHER THAT except for the modification specifically approved herein, all other terms and conditions of the approval accorded earlier by the Members at the Extra-

Ordinary General Meeting held on May 28, 2026, which are not modified by this Resolution, shall remain unchanged and continue to remain in full force and effect.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions powers herein conferred to, without being required to seek further consent or approval of the members or otherwise to the end and intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers herein conferred to any director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company or to any other person to do all such acts, deeds, matters and things as may be considered necessary or expedient and also to execute such documents, writings etc. as may be necessary to give effect to this resolution."

6. **APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN ANONDITA HEALTHCARE & RUBBER PRODUCTS INDIA LIMITED, SUBSIDARY COMPANY WITH ANONDITA HEALTHCARE (PARTNERSHIP FIRM):**

To consider and, if thought fit, to pass the following resolution as an **Ordinary resolution:**

"RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable rules made thereunder (including statutory modification(s) or re-enactment thereof, for the time being in force), pursuant to the provisions of Regulations 2(1)(zc), 23(4)of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), including any amendment, modification, variation or re-enactment thereof and the Company's Policy on Related Party Transactions, subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the approval of members of the Company be and is hereby accorded for Anondita Healthcare & Rubber Products India Limited ("AHRPIL"), a subsidiary of the Company (as defined under the Companies Act, 2013) to entering into/ ratifying and/ or carrying out, contract(s) or agreement(s) or arrangement(s) or transaction(s) (whether individual transaction or transactions taken together or series of transactions or otherwise) with Anondita Healthcare (Partnership Firm), a related party of the AHRPIL pursuant to Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, for an aggregate value not exceeding ₹20,00,00,000/- (Rupees Twenty Crores Only), for Purchase of Goods/Products and Car Rent Services and/or any kind of related party transactions or any other transaction(s) for transfer of resources, technology, or obligations, ("Other RPT's"), for a period commencing from the Third Annual General Meeting upto the date of Fourth Annual General Meeting of the Company to be held in the year 2027 , on such terms and conditions as may be mutually agreed between the parties and as may be determined by the Board, as more particularly described in the Explanatory Statement annexed to the Notice.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions powers herein conferred to, without being required to seek further consent or approval of the members or otherwise to the end and intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers herein conferred to any director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company or to any other person to do all such acts, deeds, matters and things as may be considered necessary or expedient and also to execute such documents, writings etc. as may be necessary to give effect to this resolution."

For and on behalf of
Anondita Medicare Limited

Sd/-
Bhawna Bisht
Company Secretary and Compliance Officer
Membership No.: A70843
Address: D-001, Sector 80, Gautam Buddha Nagar,
Noida, Uttar Pradesh-201301

Date: August 27, 2026
Place : Noida

NOTES:

1. The Ministry of Corporate Affairs ("**MCA**") has vide its General Circular nos. 14/2020 dated April 08, 2020; 17/2020 dated April 13, 2020; 20/2020 dated May 05, 2020; and subsequent circulars issued in this regard, including latest circular no. 03/2025 dated September 22, 2025, read with the Securities and Exchange Board of India ("**SEBI**") Circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 and other relevant circulars including circular no. SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 05, 2023 and Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 (hereinafter collectively referred to as "**Circulars**"), and in compliance with the provisions of the Companies Act, 2013 ("**the Act**") and the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 ("**Listing Regulations**"), permitted the holding of the General Meetings through Video Conferencing ("**VC**")/Other Audio Visual Means ("**OAVM**"), without the physical presence of the members at a common venue. The deemed venue for the 03rd Annual General Meetings shall be the registered office of the Company.

2. PURSUANT TO THE PROVISIONS OF THE ACT, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC/OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS AGM AND HENCE THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF AGM ARE NOT ANNEXED TO THIS NOTICE.

3. Explanatory Statement pursuant to the provisions of Section 102 of the Act in respect of Special Business stating material facts and reasons for the proposed resolutions and additional information as required under the Act, Regulation 36 of the Listing Regulations and Secretarial Standard-2 are annexed hereto and forms part of this notice.

4. A body corporate intending to send their authorized representative(s) to attend the Meeting pursuant to Section 113 of the Companies Act, 2013 are requested to send to the Company, a certified copy of resolution of the Board of Directors or other governing body authorising such representative(s) to attend and vote on their behalf at the Meeting.

5. Members attending the 03rd AGM through VC/OAVM shall be reckoned for the purpose of quorum under Section 103 of the Companies Act, 2013.

6. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

7. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013 and all other documents referred to in the Notice will be available for inspection in Physical mode.

8. Relevant documents / agreements referred to in the accompanying Notice and the Explanatory Statement and Copy of Amended Memorandum of Association of the Company, are open for inspection by the members at the Registered Office of the Company and copies thereof at the Corporate Office of the Company on all working days, except Saturdays, between 11.00.a.m. to 1.00.p.m. upto the date of the Meeting and at the Meeting.

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

10. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at https://www.anonditamedicare.com/. The Notice can also

be accessed from the websites of the Stock Exchanges i.e. National Stock Exchange of India Limited at www.nseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

11. The Voting rights of members shall be in proportion to their shares of the paid-up equity share capital in the Company as on cut-off date i.e. Tuesday, September 22, 2026.

12. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote during the AGM.

13. Any person, who acquires shares of the Company and becomes a member of the Company after dispatch of the Notice and holding shares as on cut-off date may cast vote after following the instructions for remote e-voting and e-voting as provided in the Notice convening the Meeting, which is available on the website of the Company and NSDL.

14. The remote e-voting period will commence at 10.00 A.M. on September 26, 2026 and will end at 5.00 P.M. on September 28, 2026.

15. The Company has appointed Mr. Mohit Singhal, Practicing Company Secretary (having FCS 11143, COP 15995), to act as the Scrutinizer, for conducting the scrutiny of the votes cast in the 03rd Annual General Meeting.

16. The Scrutinizer will, after the conclusion of e-voting at the Meeting, scrutinize the votes cast at the Meeting and votes cast through remote e-voting, make a consolidated Scrutinizer's Report and submit the same to the Chairman. The result of e-voting will be declared within two working days of the conclusion of the Meeting and the same, along with the consolidated Scrutinizer's Report, will be placed on the website of the Company https://anonditamedicare.com/inc/Scrutinizer_Report.pdf and on the website of the agency NSDL at www.evoting.nsdl.com. The result will simultaneously be communicated to the Stock Exchanges.

17. The Resolutions shall be deemed to be passed on the date of the AGM conducted through VC/OAVM, subject to receipt of the requisite number of votes in favour of the Resolutions.

18. SEBI has mandated submission of PAN by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN details to their depository participants. Members holding shares in physical form are requested to submit their PAN details to the Company's RTA.

19. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in point no. 20.

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

The remote e-voting period begins on Saturday, September 26, 2026 at 10:00 A.M and ends on Monday, September 28, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. September 22, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being September 22, 2026.

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

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

Step 1: Access to NSDL e-Voting system

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

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

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

Particulars	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner**" icon under "Login" which is available under '**IDeAS**'section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting servicesunder Value added services. Click on "**Access to e-Voting**" under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digitdemat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.

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

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

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

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

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

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

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

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

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below and the **EVEN for AGM is 139258:**

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical		Your User ID is:
a)	For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID. For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b)	For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c)	For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 139258 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

   c) How to retrieve your 'initial password'?

      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

      (ii) If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.

6. If you are unable to retrieve or have not received the " Initial password" or have forgotten your password:

   a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

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

   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

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

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

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

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

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

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

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

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

General Guidelines for shareholders

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

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

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 022 - 4886 7000 or send a request to Mr. Amit Vishal, Asst. Vice President, NSDL at evoting@nsdl.co.in.

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

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

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

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

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

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

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

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

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

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

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

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id at secretarial@anonditamedicare.com.

6. The same will be replied by the company suitably. Members who would like to express their views or ask questions during the AGM may register themselves as a speaker by sending their request from theirregistered email address mentioning their name, DP ID and Client ID/Folio Number, PAN, Mobile Number at secretarial@anonditamedicare.com before Friday 25th September 2026 till 5.00 PM (IST).

7. Only those Members who have registered themselves as a speaker on the aforesaid e-mail id will be allowed to express their views/ask questions during the AGM.

8. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM. Further, Members who wish to have their queries/ questions responded to during at the AGM are requested to send the queries/questions as mentioned above.

9. Only those Members who are attending the AGM and have not cast their vote through remote evoting (prior to AGM) and otherwise are not barred from doing so, shall be eligible to vote through the electronic voting system during the AGM.

For and on behalf of
Anondita Medicare Limited

Sd/-
Bhawna Bisht
Company Secretary and Compliance Officer
Membership No.: A70843
Address: D-001, Sector 80, Gautam Buddha Nagar,
Noida, Uttar Pradesh-201301

Date: August 27, 2026
Place : Noida

ANNEXURE-I

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 AND ADDITIONAL INFORMATION AS REQUIRED UNDER THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND CIRCULARS ISSUED THEREUNDER.

ITEM NO. 3

TO RATIFY THE REMUNERATION OF COST AUDITORS FOR THE FINANCIAL YEAR ENDING 31ST MARCH 2027:

The Board on the recommendation of the Audit Committee, has approved the appointment and remuneration of M/s Bahadur Murao & Co, Cost Accountants (having Registration No. 08), the Cost Auditors, to conduct the audit of the cost records of the Company for the financial year ending on 31st March 2027.It is proposed to pay the remuneration of ₹ 60,000/- (Rupees Sixty Thousand Only) plus applicable taxes and out of pocket expenses.

In accordance with the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditor, as recommended by the Audit Committee and approved by the Board of Directors, is required to be ratified by the Members of the Company. Accordingly, ratification by the Members is sought for the remuneration payable to the Cost Auditor for financial year ending on 31st March 2027, by passing an Ordinary Resolution as set out at Item No. 3 of this Notice.

None of the Director(s), Key Managerial Personnel(s) or their relatives are concerned or interested, financially or otherwise in this resolution.

The Board of Directors commends the Ordinary Resolution set out at Item No. 3of this Notice for ratification by the members.

ITEM NO. 4:

APPROVAL FOR MODIFICATION IN THE APPROVED MATERIAL RELATED PARTY TRANSACTION(S) WITH ANONDITA HEALTHCARE & RUBBER PRODUCTS INDIA LIMITED

The provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, require prior approval of the Members by way of an Ordinary Resolution for all material related party transactions and subsequent material modifications thereto, as defined by the Audit Committee, notwithstanding that such transactions may be in the ordinary course of business of the Company and/or on an arm's length basis.

With effect from April 1, 2025, in case of a listed entity which has listed its specified securities on the SME Exchange, a transaction with a related party shall be considered material if the transaction(s) to be entered into, individually or taken together with previous transactions during a financial year, exceed Rupees Fifty Crore or ten per cent of the annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity, whichever is lower.

The Members of the Company, at the Extra-Ordinary General Meeting held on May 28, 2026, had approved the related party transaction(s) with Anondita Healthcare & Rubber Products India Limited, for an aggregate value not exceeding ₹60,00,00,000/- (Rupees Sixty Crore Only) for the financial year 2026-27. The approved transactions primarily comprised granting of unsecured loan and advances/repayment thereof and sale of products, as more particularly disclosed in the explanatory statement to the said Notice.

The Company now proposes to modify the terms and conditions of the aforesaid approved material related party transactions by extending the validity period of approval from the date of the Third Annual General Meeting until the date of the Fourth Annual General Meeting of the Company, to be held in the year 2027 and enhance the aggregate value of the transactions, including the existing transactions relating to loans and advances and sale of products, and to additionally include corporate guarantee(s), guarantee(s), security(ies), indemnity(ies) and/or other related party transactions, as may be required in connection with the business and financial requirements of Anondita Healthcare & Rubber Products India Limited.

Accordingly, approval of the Members is sought to enhance the aggregate value of the related party transactions from ₹60,00,00,000/- (Rupees Sixty Crore Only) to ₹75,00,00,000/- (Rupees Seventy Five Crores Only), representing an additional amount of ₹15,00,00,000 (Rupees Fifteen Crores Only), and to include, within such enhanced limit, the aforesaid additional categories of related party transactions.

The proposed transactions are expected to facilitate effective financial and business operations within the group, enable efficient utilisation of financial resources and support the business and financial requirements of Anondita Healthcare & Rubber Products India Limited. The provision of corporate guarantee(s) and other related arrangements, wherever required, would facilitate access to banking/financial facilities and support the working capital and other business requirements of Anondita Healthcare & Rubber Products India Limited.

All such transactions shall be undertaken on such terms and conditions as may be mutually agreed between the parties and approved by the Board/Audit Committee, subject to applicable laws, rules and regulations. The transactions shall be undertaken in the ordinary course of business, wherever applicable, and on an arm's length basis, subject to compliance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations.

The Audit Committee, based on the relevant details and information placed before it by the management, has reviewed and approved the proposed modification in the nature and scope of the related party transactions, subject to the approval of the Members and has noted that the transactions shall be undertaken in accordance with applicable laws and, wherever applicable, on an arm's length basis and in the ordinary course of business.

The Board of Directors, after considering the relevant details and recommendation of the Audit Committee, has approved the proposed modification and recommends passing of the resolution contained in Item No. 4 of this Notice as an **Ordinary Resolution.**

Minimum Information to be provided to the shareholders for approval of Material RPTs:

In terms of SEBI Circular dated October 13, 2025 and SEBI Master Circular dated January 30, 2026 on Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the explanatory statement contained in this Notice provides the required information:

S. No.	Particulars of the information	Details
(a)	A summary of the information provided by the management of the listed entity to the audit committee as specified in paragraph 4 of this Section;	Refer below table titled as "Annexure – A and B"
(b)	Justification for why the proposed transaction is in the interest of the listed entity;	Refer below table titled as "Annexure – A-5"
(c)	Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary, the details specified under para 4(f) above; 4(f): If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary: details of the source of funds in connection with the proposed transaction; .where any financial indebtedness is incurred to make or give loans, intercorporate deposits, advances or investments, · nature of indebtedness; · cost of funds; and · tenure; (Note: The requirement of disclosure in Sr. no. i. and ii. above, is not applicable to listed banks/NBFCs/insurance companies/ housing finance companies) iii. .applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; andthe purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT.	Refer below table titled as "Annexure – B(2)"
(d)	A statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available through the registered email address of the shareholders;	Not Applicable

S. No.	Particulars of the information	Details
(e)	Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT, on a voluntary basis :	Refer below table titled as "Annexure – A-4"
(f)	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable.	Refer below table titled as "Annexure - A"
(g)	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.	Refer below table titled as "Annexure - A"
(h)	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificates issued by the Managing Director, Whole Time Director and CFO of the Company, as required under the RPT Industry Standards.
(i)	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval.	The material RPT has been approved by the Audit Committee, and the Board recommend the proposed transaction(s) to the shareholders for approval.
(j)	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not applicable
(k)	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision making.	Not applicable
(l)	Any other information that may be relevant.	All relevant / important information forms part of this statement setting out material facts pursuant to Section 102 of the Companies Act.

ANNEXURE - A

A1. Basic details of the related party

S. No.	Particulars of The information	Information provided by the management
1.	Name of the related party	ANONDITA HEALTHCARE & RUBBER PRODUCTS INDIA LIMITED
2.	Country of incorporation of the related party	INDIA
3.	Nature of business of the related party	Manufacturer, seller, importer, exporter and trade in all kind of high quality and non-allergic female or male latex contraceptives & condoms.

A2. Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party — including nature of its concern (financial or otherwise) and the following:	Related party is Subsidiary Company of Anondita Medicare Limited
A	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	The Company holds 89.03% of the fully paid-up equity share capital of the Subsidiary Company. *6 shares held by the Nominee shareholder on behalf of the Company.
B	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by thelisted entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
C	Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered	NIL

A3. Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management	
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year	**Nature of Transaction**	**Amount (in ₹)**
		Sales of goods to Anondita Healthcare and Rubber Products India Limited	11,06,77,351
		Unsecured Loan given to Anondita Healthcare and Rubber Products India Ltd	14,64,77,818
		Total	**25,71,55,169**

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td><table><tr><th>Nature of Transaction</th><th>Amount (in ₹)</th></tr><tr><td>Net Sales of goods to Anondita Healthcare and Rubber Products India Limited</td><td>2,81,57,890</td></tr><tr><td>Unsecured Loan given to Anondita Healthcare and Rubber Products India Limited</td><td>3,06,77,079</td></tr><tr><td>Total</td><td>5,88,34,969</td></tr></table></td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year</td><td>No</td></tr>
</table>

A4. Amount of the proposed transaction

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>₹ 75,00,00,000/-</td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>54.58 %</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)</td><td>Not Applicable as the proposed transaction is between the Listed Company and its Subsidiary</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available</td><td>203.88%</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year.</td><td><table><tr><th>Particulars</th><th>Amount (in ₹)</th></tr><tr><td>Turnover</td><td>36,78,72,102.71</td></tr><tr><td>Profit After Tax</td><td>7,75,45,825.76</td></tr><tr><td>Net worth</td><td>18,52,71,905.14</td></tr></table></td></tr>
</table>

A(5) Basic details of proposed transactions to be approved

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td>Sale of Product to the Related party, Loan and Advance to the Related Party, Providing corporate guarantee(s), guarantee(s), security(ies), indemnity(ies) and/or other related party transactions</td></tr>
<tr><td>2.</td><td>Details of the proposed transaction</td><td>The Company has entered into / proposes to enter into the following transactions with Anondita Healthcare & Rubber Products India Limited which is a related party of the Company:
A) Unsecured Loan: Granting of unsecured loan to Anondita Healthcare & Rubber Products India Limited Ltd. aggregating amount of ₹ 25,00,00,000/- for business purposes, if required, in the ordinary course of business.
B) Sale of Products: Sale of condoms and other products to Anondita Healthcare & Rubber Products India Limited., of ₹ 35,00,00,000/- in the ordinary course of business and on an arm's length basis.
C) Providing corporate guarantee(s), guarantee(s), security(ies), indemnity(ies) and/or
D) Any other related party transactions as may be required for the business and financial requirements of the Subsidiary, subject to the overall approved limit.</td></tr>
<tr><td>3.</td><td>Tenure of the proposed transaction (tenure in number of years or months to be specified)</td><td>From the Third Annual General Meeting upto the date of Fourth Annual General Meeting of the Company to be held in the year 2027</td></tr>
<tr><td>4.</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5.</td><td>Value of the proposed transaction during a financial year.
If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td>A) Loan and Advances: Value of Proposed Transaction is upto ₹25 Crore
B) Sale of Product : Value of Proposed Transaction is upto ₹35 Crore
C) Providing corporate guarantee(s), guarantee(s), security(ies), indemnity(ies: upto ₹10 Crore and
D) Any other related party transactions: upto ₹5 Crore
The proposed transactions will be completed within From the Third Annual General Meeting upto the date of Fourth Annual General Meeting of the Company to be held in the year 2027and shall remain within the overall enhanced RPT limit approved by the Members.</td></tr>
<tr><td>6.</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>The proposed related party transactions with Anondita Healthcare & Rubber Products India Limited are in the interest of the Company as they facilitate efficient utilization of resources, optimize working capital requirements, and ensure smooth business operations within the group.</td></tr>
<tr><td>7.</td><td>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.
a. Name of the director / KMP
b. Shareholding of the director / KMP, whether direct or indirect, in the related party</td><td>a) Reshant Ghosh, Being Promoter and Whole Time Director of the Company, is a director and promoter of Subsidiary Company, are considered to be interested in the transaction.
b) Lakhinder Singh, Being Non-executive Director in the Company, is a director in Subsidiary Company.</td></tr>
<tr><td>8.</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td>Not Applicable</td></tr>
<tr><td>9.</td><td>Other information relevant for decision making.</td><td>All relevant / important information forms part of this statement setting out material facts pursuant to Section 102 of the Companies Act, 2013.</td></tr>
</table>

PART B: ADDITIONAL INFORMATION

B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances.

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	The transactions proposed to be undertaken with our subsidiary, an existing related party, with the objective of supporting Anondita Medicare Limited (AML) in enhancing its retail penetration across key districts. This initiative reflects strong on-ground execution, increased product visibility, and growing consumer demand. The expansion aligns with the Company's strategy of building a robust last-mile distribution ecosystem and driving sustainable revenue growth. The subsidiary will place a purchase orders on AML based on mutually agreed commercial terms, in the ordinary course of business. Accordingly, these transactions do not involve any bidding process, as they are conducted at arm's length and in line with established business practices.
2.	Basis of determination of price	As mentioned above, the pricing will be on arm's length basis and in line with established business practices.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following: a. Amount of trade advance b. Tenure c. Whether same is self-liquidating?	The Company has not extended any trade advance to the subsidiary company in relation to the above transactions; hence the said clause is not applicable

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary.

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies	The funds shall be sourced from the internal accruals and/or surplus funds of the Company
2.	Where any financial indebtedness is incurred to give loan, intercorporate deposit or advance, specify the following: Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. Other details	No financial indebtedness is proposed to be incurred for the purpose of granting the said loan. Accordingly, details relating to nature of indebtedness, cost of funds, and tenure are not applicable.

S. No.	Particulars of the information	Information provided by the management
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.Note: (1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies. (2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.	9.85 % to 12.5%
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Presently 10 % pa, it may be change as mutually agreed between the parties, subject to prevailing market conditions and applicable laws.
5.	Maturity / due date	Repayable on demand
6.	Repayment schedule & terms	Repayable on demand
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	NA
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds shall be utilized by Anondita Healthcare & Rubber Products India Limited. for its business purposes, in the ordinary course of business.

B(4): Disclosure only in case of guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.

S. No.	Particulars of the information	Information provided by the management
1.	a) Rationale for giving guarantee, surety, indemnity or comfort letter (b) Whether it will create a legally binding obligation on listed entity?	a) To facilitate banking/financial facilities and support the working capital and other business requirements of Anondita Healthcare & Rubber Products India Limited. b) Yes. Any guarantee(s)/indemnity(ies) issued by the Company shall create legally binding obligations in accordance with their terms and applicable law.
2.	Material covenants of the proposed transaction including: (i) commission, if any to be received by the listed entity or its subsidiary; (ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	The material terms and covenants of the proposed guarantee(s), including commission/fee, if any, and the terms relating to recovery/ reimbursement in case of invocation, shall be finalised at the time of entering into the relevant arrangement and shall be subject to approval by the Audit Committee/Board, as applicable, and compliance with applicable laws
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The proposed corporate guarantee(s), guarantee(s), security(ies) and indemnity(ies) shall be up to ₹10 crore for a period commencing from the Third Annual General Meeting upto the date of Fourth Annual General Meeting of the Company to be held in the year 2027, subject to the overall approved RPT limit and applicable laws. Any accounting provision, if required, shall be made in accordance with applicable accounting standards
4.	Latest credit rating of the related party (other than structured obligation rating (SO rating) and credit enhancement rating (CE rating)), if guarantee, surety, indemnity or comfort letter is given in connection with the borrowing by a related party	Not Rated, as no credit rating is available.

Pursuant to the Provision of Regulation 23 of SEBI LODR Regulations, all related parties shall abstain from voting on this resolution, whether the entity is a related party to the particular transaction or not.

The Board recommends the Ordinary Resolution set out at Item No. 4 of the Notice for approval of the Members.

ITEM NO. 5:

APPROVAL FOR MATERIAL MODIFICATION OF EARLIER APPROVED MATERIAL RELATED PARTY TRANSACTION(S) WITH MR. ANUPAM GHOSH, PROMOTER AND MANAGING DIRECTOROF THE COMPANY:

The provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, require prior approval of the Members by way of an Ordinary Resolution for all material related party transactions and subsequent material modifications thereto, as defined by the Audit Committee, notwithstanding that such transactions may be in the ordinary course of business of the Company and/or on an arm's length basis.

With effect from April 1, 2025, in case of a listed entity which has listed its specified securities on the SME Exchange, a transaction with a related party shall be considered material if the transaction(s) to be entered into, individually or taken together with previous transactions during a financial year, exceed Rupees Fifty Crore or ten per cent of the annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity, whichever is lower, as per Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") as amended from time to time.

The Members of the Company, at the Extra-Ordinary General Meeting held on May 28, 2026, had approved the related party transaction(s) with Mr. Anupam Ghosh, a related party of the Company, for an aggregate value not exceeding₹ 25,50,00,000/- (Rupees Twenty-Five Crore and Fifty Lakh only), for the financial year 2026-27. The approved transactions primarily comprised Guarantee given on loan availed by the Company and Rent given for the Property , as more particularly disclosed in the explanatory statement to the said Notice.

The Company now proposes to modify the terms and conditions of the aforesaid approved Material Related Party Transactions by extending the validity period of approval from the date of the Third Annual General Meeting until the date of the Fourth Annual General Meeting of the Company, to be held in the year 2027and enhance the aggregate value of the transactions, including the existing transactions relating to, Guarantee given on loan availed by the Company, Rent given for the Property and to additionally include Loan availed by the Company and/or other related party transactions, as may be required in connection with the business and financial requirements of the Company

Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the Company. All the said transactions shall be in the ordinary course of business of the Company and on an arm's length basis.

The Audit Committee has, on the basis of relevant details provided by the management, as required by the law, at its meeting held on August 27, 2026 reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business of the Company.

Your Board of Directors considered the same and recommends passing of the resolutions contained in Item Nos. 5 of this Notice as Ordinary Resolution.

Minimum Information to be provided to the shareholders for approval of Material RPTs: In terms of SEBI Circular dated October 13, 2025 and SEBI Master Circular dated January 30, 2026 on Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the explanatory statement contained in this Notice provides the required information:

S. No.	Particulars of the information	Details
(a)	A summary of the information provided by the management of the listed entity to the audit committee as specified in paragraph 4 of this Section;	Refer below table titled as "Annexure – A and B"
(b)	Justification for why the proposed transaction is in the interest of the listed entity;	Refer below table titled as "Annexure – A-5"
(c)	Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary, the details specified under para 4(f) above; 4(f): If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary: details of the source of funds in connection with the proposed transaction; .where any financial indebtedness is incurred to make or give loans, intercorporate deposits, advances or investments, · nature of indebtedness; · cost of funds; and · tenure; (Note: The requirement of disclosure in Sr. no. i. and ii. above, is not applicable to listed banks/NBFCs/insurance companies/housing finance companies) iii. .applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; andthe purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT.	Not Applicable
(d)	A statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available through the registered email address of the shareholders;	Not Applicable
(e)	Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT, on a voluntary basis :	Not Applicable
(f)	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable.	Refer below table titled as "Annexure - A"
(g)	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.	Refer below table titled as "Annexure - A"
(h)	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificates issued by the Managing Director, Whole Time Director and CFO of the Company, as required under the RPT Industry Standards.

S. No.	Particulars of the information	Details
(i)	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval.	The material RPT has been approved by the Audit Committee, and the Board recommend the proposed transaction(s) to the shareholders for approval.
(j)	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not applicable
(k)	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision making.	Not applicable
(l)	Any other information that may be relevant.	Not applicable

ANNEXURE - A

A1. Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Anupam Ghosh
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	NA

A2. Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party — including nature of its concern (financial or otherwise) and the following:	Mr. Anupam Ghosh is a Managing Director and Promoter of the Company
A	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Not applicable (NA).
B	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not applicable (NA).
C	Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered	The related party holds 61.99% shareholding in the Company.

A3. Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year	₹4,45,21,929 (Rupees Four crore Forty Five Lakhs Twenty-One Thousand Nine Hundred Twenty-Nine Only), relating to a loan availed by the Company, undertaken in the ordinary course of business and on an arm's length basis.
2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	NIL
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year	No

A4. Amount of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Guarantee ₹ 50,00,00,000/- Rent of Property ₹ 50,00,000/- Loan Availed by the Company ₹ 5,00,00,000/- **Total ₹ 55,50,00,000/-**
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	Guarantee 36.39% Rent of Property 0.36% Loan Availed by the Company 3.64% **Total 40.39%**
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available	NA
6.	Financial performance of the related party for the immediately preceding financial year.	**Particulars** Turnover NA Profit After Tax NA **Net worth NA**

A(5) Basic details of proposed transactions to be approved

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	a) Guarantee given on loan availed by the Company b) Rent given for the Property c) Loan availed by the Company and/or other related party transactions, as may be required All transactions are proposed to be carried out in the ordinary course of business and on an arm's length basis.
2.	Details of the proposed transaction	**a) Guarantee on Loan** The Company has availed a loan facility from a bank. To secure the loan, Mr. Anupam Ghosh may provide a personal guarantee for an amount not exceeding ₹50,00,00,000 (Rupees Fifty Crores Only).
		The proposed guarantee is intended to facilitate the Company in obtaining financing on favourable terms and to support its working capital and other financial requirements. The proposed transaction is in the ordinary course of business and is proposed to be undertaken on an arm's length basis. **b) Renting of Property** The Company may lease certain properties from Mr. Anupam Ghosh for its business operations, with the aggregate rent payable not exceeding ₹50,00,000 (Rupees Fifty Lakhs Only). The rent is proposed to be determined at fair market value and on an arm's length basis, and the arrangement will facilitate the Company's operational requirements. **C) Loan availed by the Company and/or Other Related Party Transactions** The Company may avail loan facilities of up to ₹5,00,00,000 (Rupees Five Crores Only) from the bank/financial institution, as may be required from time to time, for meeting its working capital and general business requirements. The proposed transaction(s) shall be undertaken in the ordinary course of business and, wherever applicable, on an arm's length basis.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	From the Third Annual General Meeting upto the date of Fourth Annual General Meeting of the Company to be held in the year 2027
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	a) Guarantee given on loan availed by the Company: ₹50,00,00,000/- b) Renting to the Property: ₹50,00,000/- c) Loan availed by the Company and/or Other Related Party Transactions : ₹5,00,00,000/-

S. No.	Particulars of the information	Information provided by the management
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The proposed related party transactions, comprising the guarantee arrangement, renting of property and loan/other related party transactions, are intended to support the Company's financing and operational requirements and are proposed to be undertaken in the ordinary course of business and on an arm's length basis, in compliance with applicable laws. The guarantee arrangement will facilitate the Company in obtaining and securing the required credit facilities from the bank/financial institution and support its working capital and other financial requirements. The renting of property will ensure the availability of suitable premises for the Company's business operations on commercially reasonable terms. The proposed loan/other related party transactions will support the Company's liquidity, working capital and general business requirements, as may be required from time to time.
		Accordingly, the proposed transactions are expected to facilitate the Company's financing requirements, operational efficiency and business continuity and are therefore considered to be in the interest of the Company and its stakeholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party	a. Anupam Ghosh, Promoter and Managing Director of the Company, is a related party and has interest in the transaction b Anupam Ghosh holds 61.99% shareholding in the Listed entity
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	-

PART B: ADDITIONAL INFORMATION

B(5) proposed transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing from Mr. Anupam Ghosh shall be subject to such terms and conditions as may be mutually agreed between the Company and Mr. Anupam Ghosh and shall be in compliance with applicable laws and regulations.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	The proposed borrowing shall carry an interest rate in the range of 9.85% to 12.5% per annum, as may be mutually agreed between the Company and Mr. Anupam Ghosh.
3.	Cost of borrowing (This shall include all costs associated with the borrowing)	The cost of borrowing shall comprise interest at the rate of 9.85% to 12.5% per annum. No other fees, charges, processing fees, or costs are proposed to be payable in connection with the borrowing.
4.	Maturity / due date	The proposed borrowing shall be repayable on demand.
5.	Repayment schedule & terms	The principal amount, along with applicable interest, shall be repayable on demand, in accordance with the mutually agreed terms between the Company and Mr. Anupam Ghosh.

S. No.	Particulars of the information	Information provided by the management
6.	Whether secured or unsecured? If secured, the nature of security & security coverage ratio	The proposed loan shall be unsecured and no security shall be created in respect thereof.
7.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The proposed loan of up to ₹5,00,00,000 (Rupees Five Crores Only) from Mr. Anupam Ghosh shall be utilized towards the working capital requirements, general corporate purposes and other legitimate business requirements of the Company.
8.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements Explanation: This shall not be applicable to listed banks. a. Before transaction b. After transaction	Not Applicable
9.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements Explanation: This shall not be applicable to listed banks. a. Before transaction b. After transaction	Not Applicable

Pursuant to the Provision of Regulation 23 of SEBI LODR Regulations, all related parties shall abstain from voting on this resolution, whether the entity is a related party to the particular transaction or not.

The Board recommends the Ordinary Resolution set out at Item No. 5 of the Notice for approval of the Members.

ITEM NO. 6

APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN ANONDITA HEALTHCARE & RUBBER PRODUCTS INDIA LIMITED, SUBSIDIARY AND ANONDITA HEALTHCARE, PARTNERSHIP FIRM:

The provisions of the SEBI Listing Regulations require prior approval of the Members, wherever applicable, by way of an Ordinary Resolution for material related party transactions and subsequent material modifications thereto, notwithstanding that such transactions may be in the ordinary course of business and/or on an arm's length basis.

The Company has a subsidiary, Anondita Healthcare & Rubber Products India Limited ("AHRPIL"). AHRPIL proposes to enter into certain related party transactions with Anondita Healthcare, a partnership firm and a related party, for a period commencing from the Third Annual General Meeting upto the date of Fourth Annual General Meeting of the Company to be held in the year 2027.

The aggregate value of the proposed transactions is expected to be up to ₹20,00,00,000/- (Rupees Twenty Crore Only). The transactions may comprise such sale/purchase of goods or services, car rental services and/or such other related party transactions involving transfer of resources, services, technology or obligations ("Other RPTs"), as may be required in connection with the business and operational requirements of AHRPIL.

The proposed transactions are intended to facilitate the smooth conduct of business operations, efficient utilisation of resources and fulfilment of the business requirements of AHRPIL. The transactions shall be undertaken on such terms and conditions as may be mutually agreed between the parties and shall be subject to applicable laws and approvals.

The Audit Committee of the Company, based on the relevant details and information placed before it by the management, has reviewed and approved the proposed transactions, subject to approval of the Members, wherever applicable. The Board of Directors, after considering the recommendation of the Audit Committee, has approved the proposed transactions and recommends the Ordinary Resolution set out at Item No. 6 of this Notice for approval of the Members.

Minimum Information to be provided to the shareholders for approval of Material RPTs:

In terms of SEBI Circular dated October 13, 2025 and SEBI Master Circular dated January 30, 2026 on Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), the explanatory statement contained in this Notice provides the required information:

S. No.	Particulars of the information	Details
(a)	A summary of the information provided by the management of the listed entity to the audit committee as specified in paragraph 4 of this Section;	Refer below table titled as "Annexure – A and B"
(b)	Justification for why the proposed transaction is in the interest of the listed entity;	Refer below table titled as "Annexure – A-5"
(c)	Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary, the details specified under para 4(f) above; 4(f): If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary: details of the source of funds in connection with the proposed transaction; .where any financial indebtedness is incurred to make or give loans, intercorporate deposits, advances or investments, · nature of indebtedness; · cost of funds; and · tenure; (Note: The requirement of disclosure in Sr. no. i. and ii. above, is not applicable to listed banks/NBFCs/insurance companies/housing finance companies) iii. applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; andthe purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT.	Not Applicable
(d)	A statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available through the registered email address of the shareholders;	Not Applicable
(e)	Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT, on a voluntary basis :	Refer below table titled as "Annexure – A-4"
(f)	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable.	Refer below table titled as "Annexure - A"
(g)	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.	Refer below table titled as "Annexure - A"

S. No.	Particulars of the information	Details
(h)	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificates provided by the Managing Director/Whole Time Director and Chief Financial Officer of the Company, as applicable, in accordance with the RPT Industry Standards.
(i)	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval.	The proposed material related party transactions have been approved by the Audit Committee and the Board recommends the same to the Members for approval.
(j)	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable.
(k)	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision making.	Not Applicable.
(l)	Any other information that may be relevant.	All relevant information forms part of this Explanatory Statement and Annexure - A.

ANNEXURE - A

A1. Basic details of the related party

S. No.	Particulars of The information	Information provided by the management
1.	Name of the related party	ANONDITA HEALTHCARE
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Manufacturer of Surgical Gloves, Condoms and such other allied products

A2. Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party — including nature of its concern (financial or otherwise) and the following:	Anondita Healthcare is a partnership firm and is a related party of AHRPIL/Subsidiary Company and Mr. Anupam Ghosh, being a promoter of the Company, is also a partner in the said partnership firm.
A	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Not Applicable
B	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL
C	Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered	Not Applicable.

A3. Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or Subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	Total Amount of all the Transactions Undertaken by the Listed Entity. **Nature of Transaction** — **Amount (in ₹)** Lease Rent paid — 1,77,00,000 Corporate Guarantee Given in favour of Asscociate concern — 2,20,00,000 Total Amount of all the Transactions Undertaken by the Subsidiary **Nature of Transaction** — **Amount (in ₹)** Purchase of Products/Goods — 9,10,05,801.60 Car Rent Paid — 5,02,680
2.	Total amount of all the transactions undertaken by the listed entity or Subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Total Amount of all the Transactions Undertaken by the Subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought. Total Amount of all the Transactions Undertaken by the Listed Entity. **Nature of Transaction** — **Amount (in ₹)** Car Rent Paid — 44,25,000 Total Amount of all the Transactions Undertaken by the Subsidiary **Nature of Transaction** — **Amount (in ₹)** Purchase of Products/Goods — 7,26,09,075 Car Rent Paid — 1,25,670 Advance received Back — 50,50,000
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year	NA

A4. Amount of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	₹20,00,00,000/- (Rupees Twenty Crore Only).
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes, subject to the applicable materiality threshold under the SEBI Listing Regulations and the Company's Policy on Related Party Transactions.
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	14.55%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	54.37%
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available	62.33 % (Calculated on the basis of the related party's financial statements for the financial year 2024-25.)
6.	Financial performance of the related party for the immediately preceding financial year.	**Particulars** — **Amount (in ₹)** Turnover — 32,08,62,435 Profit After Tax — 70,48,331 Net worth — 8,40,54,159 (Calculated on the basis of the related party's financial statements for the financial year 2024-25)

A (5) Basic details of proposed transactions to be approved

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of Goods/Products and Car Rent Services.
2.	Details of the proposed transaction	AHRPIL proposes to purchase goods/products and avail car rent services from Anondita Healthcare From the Third Annual General Meeting upto the date of Fourth Annual General Meeting of the Company to be held in the year 2027, as may be required for its business and operational requirements.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	From the Third Annual General Meeting upto the date of Fourth Annual General Meeting of the Company to be held in the year 2027
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Up to ₹20 crore for the period from the Third Annual General Meeting upto the date of Fourth Annual General Meeting of the Company to be held in the year 2027, subject to the overall approved limit.

S. No.	Particulars of the information	Information provided by the management
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The proposed transactions are in the interest of the Company as they facilitate smooth and efficient business operations of its subsidiary, ensure timely availability of goods/products and services and enable efficient utilisation of resources.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party	**S.No — Name — Shareholding** 1 — Anupam Ghosh, promoter and Managing Director of the Company — 75% 2 — Sonia Ghosh, promoter of the Company — 25%
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	All relevant information forms part of this Explanatory Statement and Annexure - A.

PART B: ADDITIONAL INFORMATION

B(2) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	Not Applicable. The transactions are proposed to be undertaken based on business requirements and mutually agreed commercial terms.
2.	Basis of determination of price	Prices shall be determined based on mutually agreed commercial terms and, wherever applicable, prevailing market/commercial terms and shall be on an arm's length basis.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following: a. Amount of trade advance b. Tenure c. Whether same is self-liquidating?	Not Applicable.

Pursuant to the Provision of Regulation 23 of SEBI LODR Regulations, all related parties shall abstain from voting on this resolution, whether the entity is a related party to the particular transaction or not.

The Board recommends the Ordinary Resolution set out at Item No. 6 of the Notice for approval of the Members.

ANNEXURE-II

INFORMATION PURSUANT TO THE REGULATION 36(3) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 AND SECRETARIAL STANDARDS ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA WITH RESPECT TO APPOINTMENT OR RE-APPOINTMENT OF DIRECTORS

Sr. No	Particulars	Details
1	Name	Mr. Lakhinder Singh
2	DIN of Director	07703780
3	Age	77 Years
4	Nationality	Indian
5	Date of First Appointment in the Board	29th June 2024
6	Brief Resume and Experience	M.A in English Literature, B.I.T.S, Pilani, Rajasthan
7	Nature of expertise in specific functional areas;	He had an experienced and professional retired government officer with over 36 years of experience working for the Indian Government in responsible positions concerning Taxation and Revenue as follow: • From 1999 to 2004: He served as Joint Secretary, Department of Revenue, Ministry of Finance, Government of India. In this role, he was responsible for monitoring and supervising all litigation pertaining to Indirect Taxation before the Supreme Court and High Court. • From 2004 to 2005 : He served as Director General Safeguard, Ministry of Finance, Government of India. He was responsible for safeguarding the economic interests of the country in matters of trade. • From 2005 to 2009: He served as Chief Commissioner, Customs and Central Excise, Meerut., Government of India. In this post, He was responsible for supervising the collection of revenue from most of the state of Uttar Pradesh and the whole of the state of Uttrakhand. In addition to this, he also held additional charge as Chief Commissioner, Customs and Central Excise Lucknow for a period of one year, where he was responsible for revenue collection for the remaining part of the state of Uttar Pradesh
8	Shareholding in the Company	Nil
9	Remuneration paid during the FY 2025-26	NA
10	Relationships between Directors inter-se	NA
11	Names of listed entities in which the person also holds the Directorship and the membership of Committees of the board	Directorship: 02 1. Anondita Healthcare and Rubber Products India Limited 2. Anondita Healthcare Private Limited No. of Committee Membership: i. Stakeholders Relationship Committee ii. Audit Committee iii. Nomination and Remuneration Committee
12	listed entities from which the person has resigned in the past three years	NA
13	Directorship in other entities	0

Director's Report

To,
The Members
Anondita Medicare Limited

Your directors have pleasure to present the 03rd Annual Report of Anondita Medicare Limited ("AML"/ "the Company") on the business and operations of the Company, together with the Audited Standalone and Consolidated Financial Statements for the Financial Year ended 31st March 2026.

The Financial Year 2025–26 marked a defining milestone in the Company's growth journey with the successful completion of its Initial Public Offering ("IPO") and the listing of its Equity Shares on the SME EMERGE Platform of the National Stock Exchange of India Limited (NSE EMERGE) on September 01, 2025. This achievement has broadened the Company's access to capital markets, reinforced its governance framework, enhanced stakeholder confidence, and positioned the Company to pursue its long-term strategic objectives and future growth opportunities and expansion.

During the year, the Company continued to focus on strengthening its manufacturing capabilities, enhancing production capacity, expanding its presence in domestic and international markets, and broadening its distribution network. These initiatives reflect the Company's continued focus on operational excellence, innovation, and creating sustainable long-term value for its stakeholders.

1. FINANCIAL RESULTS / FINANCIAL HIGHLIGHTS

The Company's performance of the Company for the financial year under review, along with the previous financial year's figures are given hereunder:

Amount (in lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	Year Ended 31st March 2026	Year Ended 31st March 2025	Year Ended 31st March 2026	Year Ended 31st March 2025
Revenue from Operations	11169.62	6051.52	13741.57	7699.07
Other Income	175.91	36.38	84.24	13.88
Total Revenue	**11345.53**	**6087.90**	**13825.81**	**7712.95**
Less: Total Expense	7694.16	4627.17	9136.85	5500.73
Profit /loss before Exceptional items and Tax Expense	**3651.37**	**1460.73**	**4688.96**	**2212.22**
Add/(less): Exceptional items	-	-	-	-
Profit /loss before Tax Expense	**3651.37**	**1460.73**	**4688.96**	**2212.22**
Less: Tax Expense (Current & Deferred)	969.36	369.72	1,259.31	561.75
Profit /loss for the year after tax	**2682.01**	**1091.01**	**3429.65**	**1,650.47**
Other Comprehensive Income/loss	-	-	-	-
Add: Balance B/F from the previous Year	-	-	-	-
Balance Profit / (Loss) C/F to the next year	2682.01	1091.01	3429.65	1,650.47

2. STATE OF COMPANY'S AFFAIRS

Key Highlights of the Company's Financial Performance for the year ended March 31, 2026, on a Standalone and Consolidated Basis are as follows:

Particulars	Standalone	Consolidated
Revenue from Operations (Sales and Services)	11,169.62	13,741.57
Net Profit for the year	2,682.01	3,429.65

i. Standalone

- During the financial year under review, the Company has earned total revenue of ₹ 11345.53/- Lakhs as compared to the previous financial year total revenue of ₹ 6087.90/- Lakhs and has taken various initiatives and measures which not merely help the Company to raise funds and expand its business but even lead to the Company to the next path of its growth and development via strengthen its financial position and compete effectively in the market.

- During the financial year under review, the Net Profit, amounted to ₹ 2682.01/- Lakhs as compared to the previous financial year Net Profit of ₹ 1091.01/- Lakhs.

ii. Consolidated

- During the financial year under review, the Company has earned Consolidated total revenue of ₹ 13825.81/- Lakhs as compared to the previous financial year ₹ 7,712.95/- Lakhs.

- During the financial year under review, the Consolidated Net Profit amounted to ₹ 3429.65/- Lakhs as compared to the previous year's Net Profit of ₹ 1,650.47/- Lakhs.

iii. Change in status of the company

During the financial year under review, the equity shares of the Company were listed on the SME EMERGE Platform of the National Stock Exchange of India Limited ("NSE EMERGE") with effect from September 01, 2025. Consequently, the Company became a listed public company.

3. REVIEW OF OPERATION

Anondita Medicare Limited stands as an emerging and trusted manufacturer in India's sexual healthcare and contraceptive products sector, with a strong focus on quality, innovation, and operational excellence. The Company is engaged in the manufacturing of male and female condoms under its flagship brand "COBRA" and has established itself as a reliable manufacturing partner for leading pharmaceutical companies. With its dedicated manufacturing facility and advanced production capabilities, the Company delivers products designed to meet stringent quality, safety, and regulatory standards.

The Company's product portfolio includes male latex condoms, female latex condoms, and female non-latex condoms, supported by robust manufacturing processes and 100% electronic testing of every condom to ensure reliability and safety. With expertise in producing high-quality contraceptive products for reputed pharmaceutical partners, the Company continues to strengthen its capabilities across both private-label manufacturing and branded product segments.

Through continuous investments in capacity expansion, automation-led operational improvements, and product innovation, the Company is enhancing its manufacturing strength and scalability. The expansion of its existing D1 facility through the development of adjacent D2 and D3 units further reinforces its commitment to meeting growing market demand.

With a vision to contribute to improved sexual health outcomes through safe, dependable, and innovative products, Anondita Medicare Limited continues to build its presence in domestic and international markets. The Company's commitment to quality, compliance, and innovation positions it as a trusted partner in advancing accessible healthcare solutions.

4. CHANGE IN NATURE OF BUSINESS, IF ANY

There has been no change in the nature of business of the Company during the financial year 2025-2026.

5. TRANSFER TO RESERVES

During the year under review, the Company has not transferred any amount any amount to reserves out of the profits during the Financial Year ended March 31, 2026.

6. DIVIDEND

To strengthen the financial position of the Company and its future business expansion plans, the Board of Directors of the Company has decided not to recommend any dividend on the equity shares of the Company for the financial year 2025-2026.

7. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

There is no unpaid/unclaimed dividend amount lying with the Company, therefore the provisions of Section 125 of the Companies Act, 2013 do not apply.

8. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY, HAVING OCCURRED SINCE THE END OF THE YEAR AND TILL THE DATE OF THE REPORT

There have been no material changes and commitments affecting the financial position of the Company, between the end of the financial period of the Company to which the financial statements relate and the date of this report.

9. MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion and Analysis (MD&A) Report for the year under review, prepared in accordance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), is presented in a separate section and forms an integral part of this Annual Report.

10. PERFORMANCE AND FINANCIAL POSITION OF SUBSIDIARIES, ASSOCIATE COMPANIES OR JOINT VENTURES

Anondita Healthcare and Rubber Products India Limited is the Subsidiary of the Company in terms of provisions of Section 2(87) of Companies Act, 2013 and details of their performance are furnished in Form AOC-1, attached as **ANNEXURE -I** to this report.

During the year under review, there are no companies which have become or ceased to be subsidiary/joint venture/associates of the Company.

11. DEPOSITS

During the year under review, the Company has not accepted deposits from the public falling within the ambit of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

Accordingly, there is no unpaid deposit lying with the Company for the period under review.

12. LOAN FROM DIRECTORS OR DIRECTOR'S RELATIVE

During the year under review, the Company has obtained a loan of ₹4,45.22 (Lakhs) from Mr. Anupam Ghosh, Managing Director of the Company. An amount of ₹10.08 (Lakhs) remains outstanding as on 31st March 2026.

13. PARTICULARS OF LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN OR SECURITY PROVIDED BY THE COMPANY

The particulars of loans, guarantees or securities and investments covered under the provisions of Section 186 of the Companies Act, 2013 are disclosed in the financial statements and have not been reiterated here for the sake of brevity.

14. ANNUAL RETURN

An Annual Return of the Company as referred in sub-section (3) of section 92 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014, is available on the website of the Company and the web link of the same is https://anonditamedicare.com/Annual_Return_for_Financial_Year.php

15. COMPLIANCE WITH SECRETARIAL STANDARDS ON BOARD AND ANNUAL GENERAL MEETINGS

Pursuant to the provisions of the Secretarial Standards, a statement is hereby given that the Company has complied with all the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) and made applicable as per Section 118(10) of the Companies Act, 2013, while conducting and organizing the Board and General Meetings.

16. INITIAL PUBLIC OFFER OF EQUITY SHARES AND LISTING

The Financial Year 2025–26 marked a significant milestone in the Company's corporate journey, with the successful completion of its Initial Public Offering ("IPO") and the listing of its equity shares on the SME EMERGE Platform of the National Stock Exchange of India Limited ("NSE EMERGE") with effect from September 01, 2025.

In connection with the proposed IPO, the Company had undertaken the necessary regulatory compliances, including filing of the Draft Red Herring Prospectus ("DRHP") on December 14, 2024 and obtaining the In-Principle Approval from the National Stock Exchange of India Limited ("NSE") vide its approval letter dated June 17, 2025, for listing of its equity shares on the SME EMERGE Platform.

Pursuant to the Prospectus issued in relation to the IPO, the Company successfully completed the Fresh Issue of 47,93,000 equity shares of face value of ₹10/- each at an issue price of ₹145/- per equity share (including a securities premium of ₹135/- per equity share), aggregating to ₹69,49,85,000/- (Rupees Sixty-Nine Crore Forty-Nine Lakh Eighty-Five Thousand Only).

The IPO received an encouraging response from investors and was oversubscribed, reflecting the confidence and interest of investors in the Company's business model, operational capabilities, growth strategy, and future prospects. Pursuant to the successful completion of the IPO, the Board of Directors approved the allotment of equity shares to the successful applicants, and the equity shares of the Company were subsequently listed and admitted for trading on the SME EMERGE Platform of the National Stock Exchange of India Limited ("NSE EMERGE") with effect from September 01, 2025.

17. SHARE CAPITAL

i. Authorised Capital

The Authorised Capital of the Company is ₹ 20,00,00,000/- (Rupees Twenty Crores only) divided into 2,00,00,000 (Two Crore) Equity shares of face value of ₹ 10/- each (Rupees Ten only) each.

During the year under review, the Company has not increased its Authorized Share Capital and accordingly, the Authorized Share capital of the Company remains unchanged as on March 31, 2026.

ii. Issued and Paid-up Share Capital

As on March 31, 2025, the paid-up share capital of the Company stood at ₹13,29,36,180/- (Rupees Thirteen Crore Twenty-Nine Lakh Thirty-Six Thousand One Hundred Eighty Only), comprising 1,32,93,618 (One Crore Thirty-Two Lakh Ninety-Three Thousand Six Hundred Eighteen) equity shares of face value of ₹10/- each.

During the year under review, the Company successfully completed its Initial Public Offering ("IPO") comprising 47,93,000 (Forty-Seven Lakh Ninety-Three Thousand) equity shares of ₹10/- each at an issue price of ₹145/- per equity share (including securities premium of ₹135/- per equity share), aggregating to ₹69,49,85,000/- (Rupees Sixty-Nine Crore Forty-Nine Lakh Eighty-Five Thousand Only). Pursuant to the successful completion of the IPO, the said equity shares were allotted to the successful applicants and the equity shares of the Company were subsequently listed on the SME EMERGE Platform of the National Stock Exchange of India Limited ("NSE EMERGE") with effect from September 01, 2025.

Consequently, as at March 31, 2026, the paid-up share capital of the Company stood at ₹18,08,66,180/- (Rupees Eighteen Crore Eight Lakh Sixty-Six Thousand One Hundred Eighty Only), comprising 1,80,86,618 (One Crore Eighty Lakh Eighty-Six Thousand Six Hundred Eighteen) equity shares of ₹10/- each, fully paid-up.

iii. Issue of Sweat Equity Shares

The Company has not issued any Sweat Equity Shares during the Financial Year ended March 31, 2026.

iv. Employee Stock Option Scheme (ESOP)

The Company has not granted any Employee Stock Options during the Financial Year ended March 31, 2026.

v. Buy-back of Securities

The Company has not bought back any of its securities during the Financial Year ended March 31, 2026.

18. CAPITAL EXPENDITURE:

The details of Capital Expenditure of the Company is a s follows:

i. Standalone

As on March 31, 2026, the gross block of Property, Plant and Equipment and Intangible Assets of the Company stood at ₹4,089.75 Lakhs, while the net block of Property, Plant and Equipment and Intangible Assets stood at ₹3,907.98 Lakhs. The Company also had Capital Work-in-Progress amounting to ₹4,149.50 Lakhs as at March 31, 2026.

ii. Consolidated

As on March 31, 2026, the gross block of Property, Plant and Equipment, Investment Property and Intangible Assets stood at ₹ 4,093.97 Lakhs, while the net block of Property, Plant and Equipment, Investment Property and Intangible Assets stood at ₹ 3,909.75 Lakhs. Further, the Company also had Capital Work-in-Progress amounting to ₹4,149.50 Lakhs as at March 31, 2026.

19. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL APPOINTED / RESIGNED DURING THE YEAR

The Board of Directors of the Company is duly constituted. None of the Directors of the Company are disqualified under the provisions of Companies Act, 2013.

As on March 31, 2026, the Board of Directors of the Company comprised five Directors, including the Managing Director, Whole-time Director, Non-Executive and non Independent Director director, and Independent Directors including women Independent Director. The Board is supported by Ms. Sunita Naithani, Chief Financial Officer, and Ms. Bhawna Bisht, Company Secretary and Compliance Officer of the Company

Accordingly, as on 31st March 2026, the composition of the Board of Directors and Key Managerial Personnel of the Company is as per below:

Sr. no.	Name of Director/ Key Managerial Personnel	Designation
1.	Mr. Anupam Ghosh	Managing Director
2.	Mr. Reshant Ghosh	Whole-Time Director
3.	Mr. Lakhinder Singh	Non-Executive Director
4.	Mr. Gaurav Kumar	Independent Director
5.	Ms Nishi Goel	Independent Director
6.	Ms. Sunita Naithani	Chief Financial Officer
7.	Ms. Bhawna Bisht	Company Secretary& Compliance Officer

During the Financial year under review, certain changes took place in the composition of the Board of Directors and Key Managerial Personnel of the Company. The details of appointments and resignations during the year are provided hereunder:

Sr. no.	Name of Director/ Key Managerial Personnel	Designation/Change in Designation	Date of Event	Nature of Change
1.	Mr. Amartya Ghosh	Whole-Time Director (Additional)	22/10/2025	Appointment
2.	Ms. Sonia Ghosh	Whole time Director	29/10/2025	Resignation
3.	Ms. Nutan Agrawal	Company Secretary and Compliance Officer	30/11/2025	Resignation
4.	Ms. Bhawna Bisht	Company Secretary and Compliance Officer	01/12/2025	Appointment
5.	Mr. Amartya Ghosh	Whole-Time Director (Additional)	12/02/2026	Retirement

20. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

During the year under review, 17 (Seventeen) Meetings of Board of Directors were held. The detailed Agenda and Notice for the Meetings were prepared and circulated in advance to the Directors within the prescribed time. In case of any special and urgent business matters requiring immediate consideration, meetings of the Board/Committee were convened at shorter notice in accordance with the applicable provisions of the Companies Act, 2013 and Secretarial Standard-1 issued by the Institute of Company Secretaries of India. The requisite approval/ratification, wherever applicable, was obtained in accordance with the applicable provisions. The intervening gap between the two consecutive meetings was not more than the period prescribed under the Companies Act, 2013.

The Details of the Board meetings held during the year provided below:

Sr. no	Date of Board Meetings	Total Strength of the Board	Directors Present
1.	09/05/2025	6	4
2.	09/06/2025	6	5
3.	28/07/2025	6	5
4.	08/08/2025	6	6
5.	18/08/2025	6	6
6.	21/08/2025	6	6
7.	28/08/2025	6	6
8.	28/08/2025	6	6
9.	10/10/2025	6	5
10.	13/11/2025	6	6
11.	15/11/2025	6	6
12.	22/11/2025	6	5
13	01/12/2025	6	5
14	30/12/2025	6	4
15	19/01/2026	6	5
16	10/02/2026	6	6
17	27/02/2026	5	4

21. ATTENDANCE OF DIRECTORS AT BOARD MEETINGS

Name of the Directors	No. of Board Meetings Eligible to attend	No. of Board Meetings attended
Mr. Anupam Ghosh	17	17
Ms. Sonia Ghosh	9	9
Mr. Reshant Ghosh	17	17
Mr. Amartya Ghosh	7	7
Mr. Lakhinder Singh	17	15
Mr. Gaurav Kumar	17	14
Ms Nishi Goel	17	11

22. NUMBER OF MEETINGS OF THE SHAREHOLDER(S) HELD DURING THE FINANCIAL YEAR 2025-2026

S. no	Type of Meeting	Date of EGM/AGM Meetings	No. of Shareholders attended meeting
1.	Extra-Ordinary General Meeting	12.02.2026	13
2.	Annual General Meeting	16.08.2025	8

23. DISCLOSURE RELATED TO COMMITTEES AND POLICY

Audit Committee

The Directors of the Company have constituted the Audit committee in accordance with Section 177 of the Companies Act, 2013 read with rule 6 of Companies (Meetings of Board and its Powers) Rules, 2014. The Members of the Committee are as follows:

S. no.	Name of Committee Member	Nature of Directorship	Chairman/ Member
1.	Mr. Gaurav Kumar	Independent Director	Chairman
2.	Ms. Nishi Goel	Independent Director	Member
3.	Mr. Lakhinder Singh	Non-Executive Director	Member

Changes in the composition of Audit Committee during the Financial Year 2025-2026:

During the year under review, there was no change in the composition of the Audit Committee

Meetings of the Audit Committee during the Financial Year under review:

During the Financial Year 2025–2026, the Audit Committee convened Five (5) meetings, held June 09, 2025, August 08, 2025, November 13, 2025, November 15, 2025 and February 10, 2026. The details of these meetings are provided below:

Names of Members	No. of Meetings eligible attend	No. of Meetings attended
Mr. Gaurav Kumar	5	5
Ms. Nishi Goel	5	5
Mr. Lakhinder Singh	5	4

During the year under review, the Board has accepted the recommendation of the Audit Committee whenever received and given, if any, by the same.

Nominations And Remuneration Committee

The Directors of the Company have constituted a Nomination and Remuneration Committee as required under the provisions of Section 178 of the Companies Act, 2013 read with rule 6 of Companies (Meetings of Board and its Powers) Rules, 2014.

The Members of the Committee are as follows:

S. no.	Name of Committee Member	Nature of Directorship	Chairman/ Member
1.	Mr. Gaurav Kumar	Independent Director	Chairman
2.	Ms. Nishi Goel	Independent Director	Member
3.	Mr. Lakhinder Singh	Non-Executive Director	Member

Changes in the composition of Nomination and Remuneration Committee during the Financial Year 2025-2026.

During the year under review, there was no change in the composition of the Nomination and Remuneration Committee.

Meetings of the Nomination and Remuneration Committee during the Financial Year under review:

During the Financial Year 2025–26, the Nomination and Remuneration Committee convened Four(4) meetings, held on September 15, 2025, October 22, 2025, November 13, 2025 and December 01, 2025. The details of these meetings are provided below:

Names of Members	No. of Meetings eligible attend	No. of Meetings attended
Mr. Gaurav Kumar	4	4
Ms. Nishi Goel	4	1
Mr. Lakhinder Singh	4	4

Further, the Nomination and Remuneration Policy is available on the website of the Company i.e. https://anonditamedicare.com/inc/Nomination%20Policy.pdf

Stakeholder's Relationship Committee

The Board has constituted Stakeholders Relationship Committee under the provisions of Section 178(5) of Companies Act, 2013. The Stakeholders Relationship Committee consists of following members:

Further, the detail Composition of the Stakeholders Relationship Committee is given below: -

S. no.	Name of Committee Member	Nature of Directorship	Chairman/ Member
1.	Mr. Lakhinder Singh	Non Executive Director	Chairman
2.	Mr. Anupam Ghosh	Executive Director (Managing Director)	Member
3.	Mr. Reshant Ghosh	Executive Director (Whole-Time Director)	Member

Changes in the composition of Stakeholders Relationship Committee during the Financial Year 2025-26.

During the year under review, the following changes took place in the composition of the Stakeholders Relationship Committee:

First Revision: Consequent to the cessation of Ms. Sonia Ghosh from the Board of Directors with effect from October 29, 2025, she ceased to be a Member of the Stakeholders Relationship Committee and Mr. Amartya Ghosh was appointed as a Member of the Committee.

Second Revision: Consequent to the cessation of Mr. Amartya Ghosh from the Board of Directors with effect from February 12, 2026, he ceased to be a Member of the Stakeholders Relationship Committee and Mr. Anupam Ghosh was appointed as a Member of the Committee.

Meetings of the Stakeholders Relationship Committee during the Financial Year under review:

During the Financial Year 2025–26, the Stakeholders Relationship Committee convened one (01) meeting, held on 13 November 2025. The details of the meeting are provided below:

Names of Members	No. of Meetings eligible attend	No. of Meetings attended
Mr. Lakhinder Singh	1	1
Mr. Reshant Ghosh	1	1
Mr. Anupam Ghosh	0	0

Changes in the composition of Stakeholders Relationship Committee during the Financial Year 2025-26.

During the year under review, Ms. Sonia Ghosh ceased to be a Director of the Company and a Member of the Stakeholders Relationship Committee with effect from October 29, 2025.

Thereafter, Mr. Amartya Ghosh was appointed as a Member of the Stakeholders Relationship Committee with effect from November 13, 2025. Subsequently, Mr. Amartya Ghosh ceased to be a Director of the Company and a Member of the Stakeholders Relationship Committee with effect from February 12, 2026.

Thereafter, Mr. Anupam Ghosh was appointed as a Member of the Stakeholders Relationship Committee with effect from February 27, 2026.

The Committee shall act in accordance with the terms of reference as approved by the Board and shall address the grievances and concerns of the Stakeholders including Investors and the Shareholders of The Company.

IPO Committee

The Board had, at its meeting held on October 14, 2024 constituted the IPO Committee, the Committee presently consist 2 (two) Executive Directors and 1 (one) Independent Director.

Further, the detail Composition of the IPO Committee is given below: -

S. no.	Name of Committee Member	Nature of Directorship	Chairman/ Member
1.	Mr Anupam Ghosh	Executive Director (Managing Director)	Chairman
2.	Mr Reshant Ghosh	Executive Director (Whole Time Director)	Member
3.	Mr. Lakhinder Singh	Non-Executive Director	Member

Changes in the composition of IPO Committee during the Financial Year 2025-26.

During the year under review, there was no change in the composition of IPO Committee.

Corporate Social Responsibility ("CSR")

Corporate Social Responsibility (CSR) reflects the Company's commitment towards sustainable development and social responsibility. The Company believes that CSR initiatives play a significant role in the development of the country and in contributing towards the welfare of society, including animal welfare. As Swami Vivekananda said, "They alone live who live for others."

During the financial year 2025–26, the provisions of Section 135 of the Companies Act, 2013 were applicable to the Company. As the amount required to be spent on CSR activities during the year did not exceed ₹ 50 lakh, the Company was not required to constitute a Corporate Social Responsibility Committee in terms of Rule 5 of the Companies (Corporate Social Responsibility Policy) Rules, 2014. Accordingly, the functions of the CSR Committee were discharged by the Board of Directors, which also monitored the implementation of the Company's CSR Policy.

As per the provision of Section 135 the Company was required to spend ₹ 14,60,347/- (Rupees Fourteen Lakh Sixty Thousand Three Hundred Forty-Seven Only) toward CSR activities during the Financial Year 2025-26 and the Company spent ₹ 65,68,000/- (Rupees Sixty-Five Lakh Sixty-Eight Thousand Only) on activities specified under Schedule VII of Companies Act, 2013.

Further, the Annual Report on CSR Activities, as prescribed under the Companies (Corporate Social Responsibility Policy) Rules, 2014, is annexed and marked as **Annexure II** to this Report.

Further, the Corporate Social Responsibility Policy is available on the website of the Company i.e. https://anonditamedicare.com/inc/ch/CORPORATE%20SOCIAL%20RESPONSIBILITY%20(CSR)%20POLICY.pdf

24. VIGIL MECHANISM / WHISTLE BLOWER POLICY

During the year, the Board of Directors of the Company has established vigil mechanism via formulating and implementing Vigil Mechanism Policy which is in conformity with the provisions of Section 177 of the Companies Act, 2013 and the rules made thereunder.

Further, this policy enables the Directors and employees to report to the management genuine concerns and instances of unethical behavior actual or suspected fraud or violation of The Company Code of Conduct.

This vigil mechanism of the Company is overseen and reviewed by the Audit Committee and which even, provides adequate safeguard against victimization of employees and also provide direct access to the Chairperson of the Audit Committee in exceptional circumstances.

During the year under review, the Company did not receive any complaint. None of the personnel of the Company were denied access to the Audit Committee.The policy is available on the website of The Company https://anonditamedicare.com/inc/Whistle%20Blower%20Policy.pdf

25. RETIREMENT BY ROTATION

In terms of the provisions of Section 152 of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Lakhinder Singh (DIN: 07703780), Non-Executive Director of the Company, is liable to retire by rotation at the ensuing 03rd Annual General Meeting and, being eligible, has offered himself for re-appointment. The Board of Directors, based on the recommendation of the Nomination and Remuneration (NRC) Committee, recommends his re-appointment for the approval of the Members of the Company.

26. STATEMENT BY THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE OF THE INDEPENDENT DIRECTORS

The Board of Directors is satisfied with the integrity, expertise and experience, including proficiency of the Independent Directors of the Company. The Independent Directors have complied with the Code for Independent Directors prescribed under Schedule IV to the Act.

27. DECLARATION BY INDEPENDENT DIRECTORS

All the Directors have submitted a declaration to the Board that they fulfill the criteria of Independence as stipulated in Section 149(6) of the Companies Act, 2013 and that they are not aware of any circumstances or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence. As on date, all the Independent Directors on the Board of the Company have registered themselves on the Independent Directors' Databank.

28. PERFORMANCE EVALUATION OF THE BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS

The Board has established a formal mechanism for evaluating the performance of the Board as a whole, its Committees, individual Directorsand the Chairman of the Board.

In accordance with the provisions of the Companies Act, 2013, the annual evaluation process was duly conducted. The evaluation was carried out using structured questionnaires, formulated in line with the Company's Policy on Performance Evaluation and Remuneration of Directors.

The evaluation questionnaires were securely circulated. The responses and recommendations received from the Directors were subsequently reviewed and deliberated upon by the Nomination and Remuneration Committee (NRC) and the Board at their respective meetings.

The evaluation process covered various aspects of the Board and Committees' functioning including their composition, experience, competencies, performance of specific duties, obligations, governance issues, attendance and contribution of individual directors and the effective exercise of independent judgement.

29. FAMILIARISATION PROGRAM FOR INDEPENDENT DIRECTORS

Regular interactions were held between statutory and internal auditors and independent directors. Monthly / quarterly updates on relevant statutory, regulatory changes were circulated to the Directors.

The Directors were also informed of key developments in the Company. Learning and development sessions for Independent Directors are conducted, as may be required on relevant business topics. The press releases, news in media about the Company are circulated to all the Directors so that they are updated about the operations of the Company.

Certain programmes / activities are merged with the Board/ Committee meetings to suit the convenience of Directors.

30. DIRECTOR'S RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations obtained by them, the Directors of the Company make the following statements in terms of Section 134(3)(c) of the Companies Act, 2013:

(i) in the preparation of the annual accounts for the year ended 31st March 2026, the applicable accounting standards read with requirements set out under Schedule III of Act have been followed and there are no material departures from the same;

(ii) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of Company as at the end of the financial year and of the Profit of the Company for the year ended on that date;

(iii) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(iv) the Directors had prepared the annual accounts on a going concern basis;

(v) the Directors had laid down proper internal financial controls to be followed by the Company and that such internal financial controls are adequate and operating effectively in the Company;and

(vi) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

31. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

Risk Management is an integral part of the Company's business strategy. The Board reviews compliance with risk policies, monitors risk tolerance limits, reviews and analyzes risk exposure related to specific issues and provides oversight of risk across the organization. The Board nurtures a healthy and independent risk management function to inculcate a strong risk management culture in The Company. The Directors of the Company periodically review the risk associated with the business or threatens the prospectus of the Company.

The key policy is available on the website of the Company https://anonditamedicare.com/inc/Risk%20Management%20Policy.pdf

32. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The details of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo are as under:

i. Conservation of Energy:

(a)	The Steps taken or impact on conservation of Energy	Effective energy management is a critical component of the company's overall business strategy, influencing operational efficiency, cost control and sustainability goals. Energy conservation continues to receive priority attention at all levels. All efforts are made to conserve and optimize use of energy with continuous monitoring, improvement in maintenance and distribution systems and through improved operational techniques.
(b)	The Steps taken by the Company for utilizing alternate source of energy	The Company is conscious of the need to reduce dependence on conventional energy sources and is in the process of evaluating feasible options for utilizing alternate sources of energy. The Company's Energy management strategy is listed below: • Optimise energy use • Adaptation of new & emerging technologies, best practices and digital initiatives • Utilise low grade waste heat • Reduce carbon intensity of energy used • Optimise cost of energy
(c)	The Capital Investment on energy conservation equipments	Capital investments in energy conservation equipment are not separately indicated as they are part of other substantive capital assets.

ii. Technology Absorption:

(a)	The Efforts made towards technology absorption	Updation of technology is a continuous process, absorption implemented and adapted by The Company for innovation.
(b)	The benefit derived like product improvement, cost reduction, product development or import substitution	The Company had been able to successfully indigenize the tooling to a large extent and successfully developed new products by virtue of technology absorption, adaption and innovation
(c)	In case of Imported technology (imported during the last three years reckoned from the beginning of the Financial Year)	NA
(d)	The expenditure incurred on Research and Development	₹ 285.46 Lakhs

iii. Foreign Exchange Earnings/ Outgo:

(a)	Total Foreign exchange earned in terms of actual inflows during the Financial Year	₹ 200.93 (in Lakhs)
(b)	Total Foreign exchange earned in terms of actual outgo during the Financial Year	₹ 19.90 (in Lakhs)

33. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES UNDER SECTION 188 OF THE COMPANIES ACT, 2013

During the year under review:

a) All contracts/arrangements/transactions entered into by the Company with related parties were in the ordinary course of business and conducted on an arm's length basis.

b) All material contracts/arrangements/transactions with related parties were entered into in accordance with the Company's Policy on Materiality of Related Party Transactions and the Policy on Dealing with Related Party Transactions.

The particulars of the contracts/arrangements/transactions entered with related parties during the financial year ended March 31, 2026, have been set out in FORM AOC-2 in terms of Section 134(3)(h) read with Section 188 of Companies Act, 2013 and Rule 8(2) of Companies (Accounts) Rule, 2014 are provided in **Annexure III**.

34. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

Particulars of employees as required in terms of the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5(2) and 5(3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.A statement showing the names of the top ten employees in terms of remuneration drawn and the names and other particulars of employees drawing remuneration in excess of the limits set out in the said rules forms part of this Report. Disclosures relating to remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 also form part of this Report are set out in **Annexure- IV**.

35. AUDITORS AND THEIR REPORTS

(a) Statutory Auditor and Audit Report

M/s. Jain Chopra & Co., Chartered Accountants (ICAI Firm Registration No.: 002198N), were appointed as the Statutory Auditors of the Company for the first term of five years at the 01st Annual General Meeting (AGM) of the Company held on December 30, 2024, to hold office from the conclusion of that Annual General Meeting till the conclusion of 06th Annual General Meeting to be held for the financial year 2028-29.

The Statutory Auditors have issued their Audit Report on the Standalone and Consolidated Financial Statements of the Company for the Financial Year ended March 31, 2026, does not include any qualifications, reservation or adverse remarks. The Notes forming part of the Financial Statements, as referred to in the Audit Report, are self-explanatory and do not require any further explanation or comments from the Board of Directors pursuant to Section 134(3)(f) of the Companies Act, 2013.

(b) Secretarial Auditor and Secretarial Audit Report

In terms of the provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors had appointed M/s. Mohit Singhal & Associates, Practicing Company Secretaries (ICSI

Peer Review Certificate No. 5437/2024), to conduct the Secretarial Audit of the Company for the Financial Year 2025–26.

The Secretarial Audit Report issued by M/s. Mohit Singhal & Associates for the Financial Year 2025–26 contains certain observation(s), the explanation/ comments of the Board thereon are provided below. A copy of the Secretarial Audit Report in Form MR-3 is annexed as **Annexure-V** to this Report.

Further, In compliance with Regulation 24A of the SEBI Listing Regulations, your Company had filed its Annual Secretarial Compliance Report for FY 2025-26 to the Stock Exchanges on May 25, 2026, within the prescribed time limits. Your Company has also complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

The Secretarial Compliance Report as per Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the Financial Year ended March 31, 2026, submitted by M/s. Mohit Singhal & Associates, also contains the observation(s) as stated therein. The Board has duly considered the same, and its explanation/comments are provided below, wherever applicable.

Observation of the Secretarial Auditor	Management/Board's Explanation
Delay in filing of Integrated Financial Statement (XBRL) for the half year ended September 30, 2025	The Company had filed the PDF version of the Financial Results for the half year ended September 2025 on November 13, 2025, within the prescribed timeline. However, the submission of the Integrated Financial Statement in XBRL format was made after the due date due to certain procedural issues during the XBRL preparation process. The filing was subsequently completed on November 24, 2025. Further, the Company has taken necessary corrective measures and implemented internal controls for timely compliance in future.
Delay in filing of Monitoring Agency Report for the half year ended September 30, 2025	The Company submits that the Monitoring Agency Report for the half year ended September 30, 2025 could not be filed within the stipulated timeline as the Company was newly listed on September 01, 2025 and this was its first reporting under the said requirement, which required additional time for collation, verification, and reconciliation of data from internal departments with the relevant financial and operational records, as well as coordination with the Monitoring Agency. The report has since been duly submitted on November 24, 2025. The Company confirms that the delay was inadvertent and procedural in nature. The Company has strengthened its internal monitoring mechanism to ensure timely compliance with applicable regulatory requirements going forward.
Delay in filing of Statement of Deviation / Variation for the half year ended September 30, 2025	The Company submits that the Statement of Deviation / Variation for the half year ended September 30, 2025 could not be filed within the prescribed timeline as the Company was newly listed in September 2025 and this was its first reporting under the said requirement, which required additional time for collation, verification, and reconciliation of information relating to fund utilisation and monitoring of proceeds with the internal records and bank statements. The statement has since been duly filed on November 24, 2025. The Company confirms that the lapse was inadvertent and procedural in nature and has strengthened its internal compliance monitoring mechanism to ensure adherence to applicable regulatory timelines in future.
Delay in filing disclosure of Related Party Transactions for the half year ended September 30, 2025	The disclosure of Related Party Transactions for the half year ended September 30, 2025 was delayed due to compilation and verification of transaction data and has since been duly filed. The delay was inadvertent, and the Company has strengthened its compliance tracking mechanism.

Secretarial Audit Report of Material Unlisted Subsidiary

In accordance with Regulation 24A of SEBI Listing Regulations, the Secretarial Audit Reports of the material unlisted subsidiary for FY 2025-26, i.e. Anondita Healthcare & Rubber Products India Limited, are annexed as **Annexure VI** to this report.

The Secretarial Audit Reports of these subsidiaries confirm that they have complied with the applicable provisions of the Act, Rules, Regulations, and Guidelines, and does not contain any qualifications, reservations, adverse remarks, or disclaimers.

(c) Cost Records and Cost Audit

Pursuant to the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, the Board of Directors had appointed M/s. Bahadur Murao & Co, Cost Accountants (having Registration No.8), as the Cost Auditors of the Company to conduct the audit of the cost records of the Company for the Financial Year 2025–26.

The Company has maintained the cost records as specified by the Central Government under Section 148(1) of the Companies Act, 2013. Cost records are prepared and maintained by the Company as required under Section 148(1) of the Companies Act, 2013.

(d) Internal Auditor

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, the Board of Directors had appointed M/s Ranjan & Associates, Chartered Accountants, as the Internal Auditors of the Company for the Financial Year 2025–26 to conduct the internal audit of the Company's operations and activities.

The Internal Auditors conducted the internal audit through verification of records, supporting documents, internal processes and discussions with the concerned officials of the Company. The Internal Audit Report for the Financial Year 2025–26 was presented before the Audit Committee for its review and was subsequently placed before the Board of Directors for its information and consideration.

Reporting of Frauds by Auditors

The Auditors of the Company including Statutory and Cost Auditor have not reported any instance of fraud is being or has been committed in the affairs of the Company by its officers or employees pursuant to the provisions of Section 143(12) of the Companies Act, 2013.

36. INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statement of the Company that commensurate with the size and nature of its operations of the Company and has been operating satisfactorily.

Further, the internal financial control system of the Company is supplemented with internal audits, regular reviews by the management and checks by Statutory auditors. These mechanisms provide reasonable assurance in respect of financial and operational information, compliance with applicable statutes safeguarding of assets of the Company, prevention and detection of frauds, accuracy and completeness of accounting records and adherence to Company's policies.

During the year under review, no material or serious observation has been received from the Statutory Auditors of the Company for inefficiency or inadequacy of such controls.

37. PREVENTION, PROHIBITION & REDRESSAL OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

The Company is committed to provide a protective environment at workplace to all its women employees and accordingly, the Company has taken various initiatives and measures to protect the interest of the women employees working in the Company.

In accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, during the year under review the Company has revised constitution of an Internal Complaints Committee and continued to address complaints relating to sexual harassment at the workplace.

During the period under review, the following is confirmed:

1.	Number of complaints of sexual harassment received in the year	0
2.	Number of complaints disposed off during the year	0
3.	Number of cases pending for more than ninety days	0

38. COMPLIANCE WITH MATERNITY BENEFIT ACT, 1961

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

39. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL

During the year there were no significant material orders passed by the Regulators / Courts / Tribunals which would impact the going concern status of the Company and its future operations.

40. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

During the Financial Year 2025-26, neither any application has been made nor any proceeding are initiated against and/or by the Company under the Insolvency and Bankruptcy Code, 2016.

41. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

The Company has not made any settlement with the Banks and Financial Institutions. Therefore, there is nothing to report under this for the financial year under review.

42. COMPANY'S WEBSITE

The Company has its fully functional website https://anonditamedicare.com/ which has been designed to exhibit all the relevant details about the Company. The site carries a comprehensive database of information of the Company including the Financial Results, details of Board Committees, Corporate Policies/ Codes, business activities and current affairs of the Company.

43. DISCLOSURE OF ACCOUNTING TREATMENT

The Company has not followed any treatment which is different from that prescribed in the applicable Accounting Standards. Therefore, there is no requirement by the management to furnish any explanation in relation thereto.

44. PREVENTION OF INSIDER TRADING

The Company has adopted a Code of Conduct for prevention of insider trading with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. The Board is responsible for implementation of the Code of Conduct. All Directors and the designated employees have confirmed compliance with the Code.

45. CORPORATE GOVERNANCE

The Company practices a culture that is built on core values and ethical governance practices and is committed to transparency in all its dealings. Further, the provisions of Regulation 15 of SEBI (Listing Obligation & Disclosure Requirements), Regulation, 2015, exempt the Companies which have listed their specified securities on the SME Exchange to make the detailed disclosures in the Annual Report on the Corporate Governance as provided in Para C, D and E of Schedule V of SEBI (Listing Obligation & Disclosure Requirements), Regulation, 2015.

Since, the equity share capital of the Company is listed exclusively on the SME Platform of NSE and accordingly, The Company has not made detailed disclosures on the Corporate Governance in the Annual Report. However, The Company is in compliance to the extent of applicable sections of the Companies Act, 2013 with regard to Corporate Governance.

46. EXPLANATION FOR DEVIATION(S) OR VARIATION(S) IN ACCORDANCE WITH REGULATION 32 OF SEBI (LODR) REGULATIONS, 2015

The provisions of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are applicable to the Company during the financial year under review.

The Company has duly complied with the requirements of Regulation 32 and has submitted the Statement of Deviation(s) or Variation(s) regarding the utilization of proceeds to the Stock Exchange(s) within the prescribed statutory timelines. The same has also been placed on the website of the Company in accordance with the applicable regulations.

47. ACKNOWLEDGMENTS

The Directors of the Company gratefully acknowledge all stakeholders of The Company for the co-operation and assistance received from financial institutions, Government Authorities, Customers, members, dealers, vendors, banks and other business partners during the financial year. The Directors of the Company place on record their deep sense of appreciation for the commitment displayed by the employees, executives, staff and workers of The Company who have contributed to the growth and performance of The Company. The Directors of the Company look forward to the continued support of all stakeholders in the future.

BY ORDER OF THE BOARD
FOR ANONDITA MEDICARE LIMITED

	sd/-	sd/-
	ANUPAM GHOSH	**RESHANT GHOSH**
	Managing Director	Whole-Time Director
	DIN No. : 02675517	DIN No. : 08632812
Date: 27-08-2026	Address: C-6, Near D M Residence, Sector-27, Gautam	Address: C-6, Near D M Residence, Sector-27,
Place: Noida	Budhha Nagar, Uttar Pradesh-201301	Gautam Budhha Nagar, Uttar Pradesh-201301

ANNEXURE-I

FORM AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)
Statement containing salient features of the financial statement of subsidiaries for the year ended on 31st March 2026

Part A: Subsidiaries

(Amount in Lakhs.)

Sr. No.	Particulars	Details
1	Name of the subsidiary	Anondita Healthcare and Rubber Products India Limited
2	The date since when subsidiary was acquired	01-04-2024
3	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	NA
4	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	NA
5	Share capital	1.12
6	Reserves & surplus	1851.60
7	Total assets	3095.37
8	Total Liabilities	3095.37
9	Investments	-
10	Turnover	3678.72
11	Profit / (Loss) before taxation	1065.40
12	Provision for taxation	269.52
13	Profit / (Loss) after taxation	775.46
14	Proposed Dividend	-
15	Extent of shareholding (in percentage)	89.03%

Notes

1. Names of subsidiaries which are yet to commence operations – Not Applicable.
2. Names of subsidiaries which have been liquidated or sold during the year – Not Applicable.

Part B: Associates & Joint Ventures

Not applicable as the Company does not have any associates and joint ventures.

BY ORDER OF THE BOARD
FOR ANONDITA MEDICARE LIMITED

sd/-
ANUPAM GHOSH
Managing Director
DIN No. : 02675517
Address: C-6, Near D M Residence, Sector-27, Gautam Budhha Nagar, Uttar Pradesh-201301

sd/-
RESHANT GHOSH
Whole-Time Director
DIN No. : 08632812
Address: C-6, Near D M Residence, Sector-27, Gautam Budhha Nagar, Uttar Pradesh-201301

Date: 27-08-2026
Place: Noida

ANNEXURE-II

ANNUAL REPORT ON CSR ACTIVITIES FOR THE FINANCIAL YEAR 2025-26

Company Name: ANONDITA MEDICARE LIMITED (CIN: L22193DL2024PLC428183)

1. **Brief outline on CSR Policy of the Company:** Refer section – Corporate Social Responsibility (CSR) Policy in the Board's Report.
2. **Composition of CSR Committee:** Not Applicable
3. **Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company:** https://anonditamedicare.com/inc/ch/CORPORATE%20SOCIAL%20RESPONSIBILITY%20(CSR)%20POLICY.pdf
4. **Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.**Not Applicable
5. (a) **Average net profit of the company as per section 135(5):** ₹ 7,30,17,332.00 /-

   (b) **Two percent of average net profit of the company as per sub-section (5) of section 135:** ₹ 14,60,346.64 /-

   (c) **Surplus arising out of the CSR projects or programmes or activities of the previous financial years:** Nil

   (c) **Amount required to be set off for the financial year, if any:** Nil

   (e) **Total CSR obligation for the financial year [(a) + (b) - (c)]:** ₹ 14,60,346.64/-
6. (a) **Amount spent on CSR Projects (both Ongoing Projects and other than Ongoing Projects):** ₹ 65,68,000/-

   (b) **Amount spent in Administrative Overheads:** Nil.

   (c) **Amount spent on Impact Assessment, if applicable:** Nil

   (d) **Total amount spent for the Financial Year [(a) + (b) + (c)]:** ₹ 65,68,000/-

   (e) **CSR amount spent or unspent for the financial year:** 65,68,000

Total Amount Spent for the Financial Year. (in ₹)	Amount Unspent (in ₹)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
65,68,000	-	-	-	-	-

(f) **Excess amount for set off, if any:** ₹ 51,07,653/-

Sr. No.	Particulars	Amount (in ₹)
(i)	Two percent of average net profit of the company as per sub section (5) of Section 135	14,60,346.64
(ii)	Total amount spent for the Financial Year	65,68,000
(iii)	Excess amount spent for the financial year [(ii)-(i)]	51,07,653
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	51,07,653

7. (a) **Details of Unspent CSR amount for the preceding three financial years.**

Sr. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in ₹)	Amount spent in the reporting Financial Year (in ₹)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in ₹)	Amount transferred to any fund specified under Schedule VII as per section 135(5), if any.			Amount remaining to be spent in succeeding financial years. (in ₹)	Deficiency, if any
					Name of the Fund	Amount (in ₹).	Date of transfer.		
1.	FY-2023-24				NIL				
2.	FY-2022-23								
3.	FY-2021-22								

8. **Whether any capital assets have been created or acquired through corporate social Responsibility amount spent in the Financial Year:** No

If Yes, enter the capital asset created /acquired: Not Applicable

Furnish the details relating to asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sr. No.	Short particulars of the property or asset(s) [including address and location of the property]	Pincode of the property or assets	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/beneficiary of the registered owner		
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration Number if, applicable	Name	Registered Address
			Not Applicable				

9. **Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub section (5) of Section 135. -** Not Applicable

BY ORDER OF THE BOARD
FOR ANONDITA MEDICARE LIMITED

	sd/-	sd/-
	ANUPAM GHOSH	**RESHANT GHOSH**
	Managing Director	Whole-Time Director
	DIN No. : 02675517	DIN No. : 08632812
Date: 27-08-2026	Address: C-6, Near D M Residence, Sector-27, Gautam Budhha Nagar, Uttar Pradesh-201301	Address: C-6, Near D M Residence, Sector-27, Gautam Budhha Nagar, Uttar Pradesh-201301
Place: Noida		

ANNEXURE-III

FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

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

1. **Details of contracts or arrangements or transactions not on an arm's length basis:**

   There were no contracts or arrangements, or transactions entered into by the Company during the year ended 31st March 2026 which are not at arm's length basis.

2. **Details of material contracts or arrangement or transactions on an arm's length basis:**

Name(s) of the related party	Nature of Relationship	Duration of contract	Nature of Contract	Dates of Approval by the Board	Salient terms	Amount paid as advances, if any
Anondita Healthcare & Rubber Products (India) Limited	Subsidiary Company	FY 2025-26	Sale of Products	09th June 2025	As per Arrangement	NA
Anondita Healthcare Products Private Limited	Group Concern	FY 2025-2026	Renting of Property and Security Deposit on rental property	09th June 2025	As per Arrangement	NA
Anondita Healthcare Products Private Limited	Group Concern	FY 2025-2026	Corporate Guarantee Commission/Fee	09th June 2025	As per Arrangement	NA
Anondita Healthcare (Partnership Firm)	Group Concern	FY 2025-2026	LEASING/HIRING OF VEHICLE	09th June 2025	As per Arrangement	NA

BY ORDER OF THE BOARD
FOR ANONDITA MEDICARE LIMITED

sd/-
ANUPAM GHOSH
Managing Director
DIN No. : 02675517
Address: C-6, Near D M Residence, Sector-27, Gautam Budhha Nagar, Uttar Pradesh-201301

sd/-
RESHANT GHOSH
Whole-Time Director
DIN No. : 08632812
Address: C-6, Near D M Residence, Sector-27, Gautam Budhha Nagar, Uttar Pradesh-201301

Date: 27-08-2026
Place: Noida

ANNEXURE-IV

DISCLOSURES IN TERMS OF SECTION 197(12) READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

(i) The ratio of the remuneration# of each Director to the median remuneration of the employees of the Company for the FY 2025-26 and percentage increase in remuneration of Director, if any, during FY 2025-26:

Name	Designation	% increase in remuneration compared to last FY	Ratio to median remuneration of employees
Mr. Anupam Ghosh	Managing Director	-	-
*Ms. Sonia Ghosh	Whole Time Director	-	-
Mr. Reshant Ghosh	Whole Time Director	-	-
Mr. Amartya Ghosh**	Whole Time Director (Additional Director)	-	-
Mr. Lakhinder Singh	Non-Executive Director	-	-
Mr. Gaurav Singh	Independent Director	-	-
Ms. Nishi Goel	Independent Director	-	-

**Resigned from the Board of Directors with effect from October 29, 2025.*

***Appointed as a Whole-time Director with effect from October 22, 2025, and retired with effect from February 12, 2026.*

#Remuneration does not include Share based payment.

(ii) The percentage increase in remuneration* of Chief Financial Officer and Company Secretary in the FY 2025-26

Name	Designation	Percentage increase in remuneration
Ms. Sunita Naithani	Chief Financial Officer	42.86%
Ms Nutan Agrawal^	Company Secretary & Compliance Officer	-
Ms Bhawna Bisht#	Company Secretary & Compliance Officer	-

** Remuneration does not include Share based payment.*

^Resigned as Company Secretary & Compliance Officer w.e.f. 30th November 2025

 # Appointed as Company Secretary & Compliance Officer w.e.f. 01st December 2025

(iii) The percentage increase in the median remuneration of employees. : 4.02%

(iv) There are 201 Permanent employees on the rolls of the Company.

(v) The average percentage increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

Comparison between average percentile increase in salaries of employees (excluding managerial personnel) and percentile increase in managerial remuneration

Average percentile increase in salaries of employees other than managerial personnel in FY 2025-26	Percentile increase in managerial remuneration in FY 2025-26	Justification
8.96%	42.86%	The increment given to each individual employee including managerial personnel is based on employees' performance and the Company's overall performance.

(vi) The Board of Directors of the Company affirms that the remuneration paid during the financial year 2025-26 is as per the Remuneration Policy for Directors, Key Managerial Personnel and Senior Management of the Company.

The Company affirms that the remuneration paid is as per the Remuneration Policy of theCompany.

(vii) Names of top ten employees of the company in terms of remuneration drawn are as follows:

Sr. No.	Name	Designation	Remuneration (During FY 2025-26)
1	Sunita Naithani	Chief Financial Officer	12,94,000
2	Mohit Gupta	Deputy General Manager (Accounts)	12,66,000
3	Vengadesh	Production Manager	7,50,000
4	Anupam Banerjee	Marketing Manager	6,49,194
5	Bhawna Bisht	Company Secretary and Compliance Officer	3,00,000
6	Swati Singh	Quality Head	8,40,000
7	Gourang Charan Majhi	Banking Operations Executive	6,20,400
8	Manoj Singh	General Manager	2,50,000
9	Abhijith Satheesh	Production Manager	5,40,000
10	Jyotsana Yadav	Purchase Executive	5,40,000

(viii) There was an employee in the Company who drew remuneration in excess of ₹ 1,02,00,000/ - per annum during the period under review. NOT APPLICABLE

(ix) There was an employee in the Company, who is employed for part of the financial year, who drew remuneration in excess of ₹ 8,50,000/ - per month during the period under review. The details are: NOT APPLICABLE

BY ORDER OF THE BOARD
FOR ANONDITA MEDICARE LIMITED

sd/-
ANUPAM GHOSH
Managing Director
DIN No. : 02675517
Address: C-6, Near D M Residence, Sector-27, Gautam Budhha Nagar, Uttar Pradesh-201301

sd/-
RESHANT GHOSH
Whole-Time Director
DIN No. : 08632812
Address: C-6, Near D M Residence, Sector-27, Gautam Budhha Nagar, Uttar Pradesh-201301

Date: 27-08-2026
Place: Noida

ANNEXURE-V

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
Anondita Medicare Limited
Flatno.704 Narmada Blk, N6, Sec-D,
Pkt-6 Vasant Kunj, Delhi, India, 110070

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Anondita Medicare Limited having CIN: L22193DL2024PLC428183 (hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provided me/us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the company's relevant books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31 March 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by Anondita Medicare Limited ("the Company") for the financial year ended on 31 March 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder read with notifications, exemptions and clarifications thereto;

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

(iii) The Depositories Act, 1996 and the Regulations and Byelaws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

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

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(d) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(e) The Securities and Exchange Board of India (Share Based Employee Benefits & Sweat Equity) Regulations, 2021; **(Not Applicable as the Company has not issued any securities covered under the said Regulations during the Financial Year under review during the Financial Year under review)**

(f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations,2021 **(Not Applicable as the Company has not issued and listed any debt securities during the Financial Year under review).**

(g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client with respect to issue of securities;

(h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021. **(Not applicable to the company as the company has not delisted/ proposed to delist its equity shares from any stock exchange during the financial year under review)**.

(i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable as the company has not buy-back its shares during the financial year under review).**

(vi) I have relied on the representation made by the Company and its officers for system and mechanism framed by the Company for the compliances under the following applicable Act (if applicable), Law & Regulations to the Company:

i. Workmen's compensation Act, 1923 and all other allied labour laws,

ii. Applicable Direct and Indirect Tax Laws.

iii. Prevention of Money Laundering Act, 2002

iv. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

v. Fire Prevention and Life Safety Measures.

vi. Environment Protection Act, 1986 and other environmental laws including Waste Management Rules, 2016.

vii. Payment of Wages Act, 1936 and rules made thereunder;

viii. The Minimum Wages Act, 1948, and rules made thereunder;

ix. The Employees Provident Fund and Miscellaneous Provisions Act, 1952, and rules made thereunder;

x. Employee State Insurance Act, 1948

xi. The Factories Act, 1948.

xii. The Medical Devices Rules, 2017

xiii. Drugs and Cosmetics Act, 1940 and the Rules made thereunder,

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

(i) Secretarial Standards with respect to Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India.

(ii) The Listing Agreements entered into by the Company with Stock Exchange(s).

During the period under review the company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above, except in respect of matters specified below:

Sr. No.	Compliance Requirement [Regulation/ Circular No./SEBI Provision]	Deviation / Non-Compliance	Action to be Taken by the Company	Type of Action / Violation	Details of Violation	Fine Amount	Observation / Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular relating to filing of Integrated Financial Results in XBRL mode	Delay in filing of Integrated Financial Statement (XBRL) for the half year ended September 30, 2025	Ensure timely filing of Integrated Financial Statements in XBRL mode within the prescribed timelines under SEBI LODR Regulations	Delay in statutory filing / SEBI LODR non-compliance	The Company filed the Integrated Financial Statement (XBRL) after the due date and the same was filed on November 24, 2025	NIL	The delay in filing constitutes non-compliance of the applicable provisions of SEBI LODR Regulations. The Company should strengthen its compliance monitoring mechanism to avoid recurrence of such delays.	The Company had filed the PDF version of the Financial Results for the half year ended September 2025 on November 13, 2025, within the prescribed timeline. However, the submission of the Integrated Financial Statement in XBRL format was made after the due date due to certain procedural issues during the XBRL preparation process. The filing was subsequently completed on November 24, 2025. Further, the Company has taken necessary corrective measures and implemented internal controls for timely compliance in future.	NIL
2.	Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circulars pertaining to Monitoring Agency Report	Delay in filing of Monitoring Agency Report for the half year ended September 30, 2025	Ensure timely submission of Monitoring Agency Report within the prescribed timeline	Delay in regulatory disclosure	The Monitoring Agency Report was filed beyond the prescribed due date and was subsequently filed on November 24, 2025	NIL	The Company has delayed submission of the Monitoring Agency Report required under applicable SEBI provisions. Adequate compliance tracking mechanism is required.	The Company submits that the Monitoring Agency Report for the half year ended September 30, 2025 could not be filed within the stipulated timeline as the Company was newly listed on September 01, 2025 and this was its first reporting under the said requirement, which required additional time for collation, verification, and reconciliation of data from internal departments with the relevant financial and operational records, as well as coordination with the Monitoring Agency. The report has since been duly submitted on November 24, 2025. The Company confirms that the delay was inadvertent and procedural in nature. The Company has strengthened its internal monitoring mechanism to ensure timely compliance with applicable regulatory requirements going forward.	NIL
3.	Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Statement of Deviation(s) or Variation(s)	Delay in filing of Statement of Deviation / Variation for the half year ended September 30, 2025	Ensure filing of Statement of Deviation / Variation within prescribed timelines	Delay in statutory disclosure	The Statement of Deviation / Variation was filed with delay and the same was submitted on November 24, 2025	NIL	Delay in submission of Statement of Deviation amounts to non-compliance under Regulation 32 of SEBI LODR Regulations.	The Company submits that the Statement of Deviation / Variation for the half year ended September 30, 2025 could not be filed within the prescribed timeline as the Company was newly listed in September 2025 and this was its first reporting under the said requirement, which required additional time for collation, verification, and reconciliation of information relating to fund utilisation and monitoring of proceeds with the internal records and bank statements. The statement has since been duly filed on November 24, 2025.	NIL

Sr. No.	Compliance Requirement [Regulation/ Circular No./SEBI Provision]	Deviation / Non-Compliance	Action to be Taken by the Company	Type of Action / Violation	Details of Violation	Fine Amount	Observation / Remarks of the Practicing Company Secretary	Management Response	Remarks
								The Company confirms that the lapse was inadvertent and procedural in nature and has strengthened its internal compliance monitoring mechanism to ensure adherence to applicable regulatory timelines in future.	
4.	Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Disclosure of Related Party Transactions	Delay in filing disclosure of Related Party Transactions for the half year ended September 30, 2025	Ensure timely filing of Related Party Transaction disclosures within the timeline prescribed under SEBI LODR Regulations	Delay in disclosure requirement	The disclosure of Related Party Transactions was filed after the prescribed due date and the same was submitted on November 24, 2025	NSE has impose a fine an amount of ₹ 64,900/- including GST	The Company has filed the disclosure of RPT after prescribed timeline under Regulation 23(9) of SEBI LODR Regulations. Necessary compliance oversight measures should be strengthened.	The disclosure of Related Party Transactions for the half year ended September 30, 2025 was delayed due to compilation and verification of transaction data and has since been duly filed. The delay was inadvertent, and the Company has strengthened its compliance tracking mechanism.	NIL

We Further report that, the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this Audit since the same have been subject to review by the statutory financial auditors, tax auditors, and other designated professionals.

We Further report that The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

The following changes took place in the composition of the Board:

S. No.	Name	Designation at the beginning / during the financial year	Date of appointment/ change in designation/ cessation	Nature of change (Appointment/ Change in designation/ Cessation)
1.	Mr. Amartya Ghosh	Whole Time Director (Additional Director)	22/10/2025	Appointment
2.	Mr. Amartya Ghosh	Whole Time Director (Additional Director)	12/02/2026	Cessation
3.	Ms. Sonia Ghosh	Whole Time Director	29/10/2025	Cessation
4.	Ms. Nutan Agarwal	Company Secretary and Compliance Officer	30/11/2025	Resignation
5.	Ms. Bhawna Bisht	Company Secretary and Compliance Officer	01/12/2025	Appointment

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, other than those held at shorter notice and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decisions are carried through while the dissenting members' views are captured, if any and recorded as part of the minutes.

We Further report that as per the records, the Company filed all the forms, returns, documents and resolutions as were required to be filed with the Registrar of Companies and other authorities and all the formalities relating to the same is in compliance with the Act.

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

We further report that during the Audit Period, the Company had the following event which had a bearing on the Company's affairs in pursuance of the above-referred laws, rules, regulations, guideline, and standards.

i. During the financial year under review, the equity shares of the Company were listed on the SME EMERGE Platform of the National Stock Exchange of India Limited ("NSE EMERGE") with effect from September 01, 2025. Consequently, the Company became a listed public company.

ii. The Company obtained In-Principle Approval from the National Stock Exchange of India Limited ("NSE") vide its approval letter dated June 17, 2025, for the Fresh Issue of 47,93,000 Equity Shares of face value of ₹10/- each at an issue price of ₹145/- per Equity Share (including a securities premium of ₹135/- per Equity Share), aggregating to ₹69,49,85,000/- (Rupees Sixty-Nine Crore Forty-Nine Lakh Eighty-Five Thousand Only).

iii. The Company successfully completed the aforesaid Initial Public Offering ("IPO") and raised ₹69,49,85,000/- through the Fresh Issue of 47,93,000 Equity Shares of face value of ₹10/- each at an issue price of ₹145/- per Equity Share.

iv. The Company obtained the listing approval from NSE Limited vide its letter dated August 29, 2025, pursuant to which 1,80,86,618 Equity Shares of face value of ₹ 10/- each were listed on the SME Platform of NSE Limited. Trading in Equity Shares commenced with effect from September 01, 2025.

v. The Members of the Company, at an Extra-Ordinary General Meeting held on 12th day of February 2026, at 11:30A.M., approved ratification of utilization of issue proceeds and variation in the objects / terms of utilisation of the initial public offering ("IPO") proceeds.

For **MOHIT SINGHAL & ASSOCIATES**
Company Secretaries
PR NO. 5437/2024

sd/-
CS Mohit Singhal
Proprietor
Membership No: F11143
C.P. No. 15995
UDIN: F011143H001112507

Place: New Delhi
Date: 14.08.2026

Annexure I

To,
The Members,
Anondita Medicare Limited
Flatno.704 Narmada Blk, N6, Sec-D,
Pkt-6 Vasant Kunj, Delhi, India, 110070

Sir,

Our Secretarial Audit Report for the financial year 2025-2026 of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

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

3. I have not verified the correctness and appropriateness of financial records, labour laws records, personal records of employee(s) and Books of Accounts of the Company as these do not fall under specific applicable laws.

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

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

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

For **MOHIT SINGHAL & ASSOCIATES**
Company Secretaries
PR NO. 5437/2024

sd/-
CS Mohit Singhal
Proprietor
Membership No: F11143
C.P. No. 15995
UDIN: F011143H001112507

Place: New Delhi
Date: 14.08.2026

ANNEXURE-VI

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
For the Financial Year ended 31st March, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Anondita Healthcare & Rubber Products India Limited
(CIN: U25209DL2021PLC384435)

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **ANONDITA HEALTHCARE & RUBBER PRODUCTS INDIA LIMITED**, a company registered under the Companies Act, 2013, having its Registered Office at Flat No. 704, Narmada Blk N-6, Sec-D, Pocket-6, Vasant Kunj, and Delhi-110070, (hereinafter called "the Company". Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Limitation of the Auditors

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

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

Auditors Responsibility

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

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

III. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's Board processes and compliance-mechanism.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by Company for the financial year ended on March 31st 2026 according to the provisions of:

(i) The Companies Act, 2013 ('the Act') and the rules made thereunder;

(ii) Securities Contract (Regulation) Act, 1956('SCRA') and the rules made thereunder;

(iii) Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India (SEBI)Act, 1992 ('SEBI ACT');

  a) The SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (Not applicable during the financial year under review)

  b) The SEBI (Prohibition of Insider Trading) Regulations, 2015 (Not applicable during the financial year under review)

  c) The SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 (Not applicable during the financial year under review)

  d) The SEBI (Issue and listing of Debt Securities) Regulations, 2008 (Not applicable as the Company has not issued and listed any debt securities during the financial year under review);

e) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares Regulations, 2013; (Not applicable during the financial year ended 31st March, 2026)

f) The SEBI (Buyback of Securities) Regulations, 1998 (Not applicable as the Company has not bought back/ proposed to buyback any of its securities during the period under review)

g) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable during the financial year ended 31st March, 2026).

h) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; (Not applicable during the financial year ended 31st March, 2026.)

i) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client with respect to issue of securities;

j) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 Not applicable during the financial year ended 31st March, 2026).

The Compliances/processes/systems were verified on test check basis under following applicable Act (if applicable), Law and regulations to the Company, from the documents/ returns/information(s) as produced before me such as:

- Applicable Direct and Indirect Tax Laws.
- Employees' Provident Fund and Miscellaneous Provisions Act, 1952;
- Employees' State Insurance Act, 1948;
- Minimum Wages Act, 1948 read with rules made thereunder;
- Payment of Wages Act, 1936 and rules made thereunder;
- Equal Remuneration Act, 1976;
- Payment of Gratuity Act, 1972, and rules made thereunder;
- Payment of Bonus Act, 1965 read with Payment of Bonus Rules, 1975;
- The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013;
- National Holiday Act and National Holiday Rules, 1965;
- Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959;
- Workmen's Compensation Act, 1923 read with Employees Compensation Rules, 1924;
- The Factories Act, 1948;
- The Maternity Benefits Act, 1961 and the Rules made thereunder; Industrial Disputes Act, 1947;
- The Industrial Employment (Standing Orders) Act, 1946;
- The Contract Labour (Regulation And Abolition) Act,1970
- Drugs and Cosmetics Act, 1940 and the Rules made thereunder,

I have also examined compliance with the applicable clauses of Secretarial Standards including revised one as effective from 1st April, 2024, with respect to Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) as issued by the Institute of Company Secretaries of India (ICSI);

As per the information(s) furnished and explanation(s) as provided by the Company, its officers, agents and authorized representatives, there were no other sector specific laws applicable to the Company or on its type of Industry except as mentioned above for the financial year ended March 31, 2026. However, I have not made a detailed examination of the said records. I believe that the audit evidence which have been obtained is sufficient and appropriate to provide a reasonable basis for my audit.

In my opinion and to the best of my information and according to explanations given to me, I believe that there are adequate systems and processes in the Company commensurate with the size and operations of the Company and the nature of its business to monitor and ensure compliance with applicable laws, rules, regulations and guidelines, although it requires further strengthening, regularity and probity.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, standards etc. mentioned above. I further report that:

- The Board of Directors of the Company is duly constituted. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

There are adequate systems and processes to ensure compliance with applicable Laws, Rules, Regulations and Guidelines as prima facie the records have been made and maintained by the Company.

However, I have not made a detailed examination of the same with the view to determine whether they are accurate or complete.

I further report that the compliance by the Company of applicable financial laws, Direct and Indirect Tax Laws has not been reviewed; since the same have been reviewed by Statutory Auditors and other designated professionals and I have relied upon the same.

Adequate notices were given to all the Directors by registered courier/email to schedule the Board Meetings. Notice along with Agenda were sent at least seven days in advance and as system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Majority decision were carried out with requisite consent as no dissenting views were mentioned/found as part of the minutes.

I further report that during the Audit Period, there were no events which had a bearing on the affairs of the Company pursuant to the above-referred laws, rules, regulations, guidelines and standards.

For **M/s. KBK & Co.,**
Company Secretaries
[FRN S2013U204800]
Peer View No.: 6352/2025

Sd/-
Kumar Bhavesh Kishore
Proprietor
Membership No.: A22843
Certificate of Practice No.: 11598
UDIN: U25209DL2021PLC384435

Date: 26-08-2026
Place: Noida (U.P.)

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

Annexure-A

To,
The Members,
Anondita Healthcare & Rubber Products India Limited
Flatno.704 Narmada Blk, N6, Sec-D, Pkt-6
Vasant Kunj, Delhi, India, 110070

The Secretarial Audit Report dated August 26, 2026, is to be read with this Letter.

1. The compliance of provisions of all laws, rules, regulations and standards applicable to Anondita Healthcare & Rubber Products India Limited (hereinafter referred as 'the Company') is the responsibility of the management of the Company. Our examination was limited to the verification of records and procedures on test check basis for the purpose of issue of the Secretarial Audit Report.

2. Maintenance of secretarial and other records of applicable laws is the responsibility of the management of the Company. Our responsibility is to issue Secretarial Audit Report, based on the audit of the relevant records maintained and furnished to us by the Company, along with explanations where so required.

3. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices followed provide a reasonable basis for the purpose of issue of the Secretarial Audit Report.

4. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company as it is taken care in the statutory audit.

5. We have obtained the management's representation about the compliance of laws, rules and regulations and happening of events, wherever required.

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

For **M/s. KBK & Co.,**
Company Secretaries
[FRN S2013U204800]
Peer View No.: 6352/2025

Sd/-
Kumar Bhavesh Kishore
Proprietor
Membership No.: A22843
Certificate of Practice No.: 11598
UDIN: U25209DL2021PLC384435

Date: 26-08-2026
Place: Noida (U.P.)

CHAIRMAN'S DECLARATION ON COMPLIANCE WITH THE CODE OF CONDUCT DECLARATION

As provided under Regulation 17(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby declared that all Members of the Board of Directors and Senior Management Personnel of the Company have affirmed compliance with the Code of Conduct of the Board of Directors and Senior Management for the Financial Year ended 31stMarch 2026.

For and on behalf of Board of Directors

sd/-
Anupam Ghosh
Managing Director

Date: 27-08-2026
Place: Noida

CHIEF FINANCIAL OFFICER CERTIFICATION UNDER REGULATION 17(8) OF SEBI (LODR) REGULATIONS

To
Board of Directors
Anondita Medicare Limited

I, Sunita Naithani, Chief Financial Officer of Anondita Medicare Limited, hereby certify that:

a. I have reviewed financial statements and the cash flow statement for the year ended 31stMarch 2026 and that to the best of my knowledge and belief:

these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

b. There are, to the best of my knowledge and belief, no transactions entered into by the Company during the year that are fraudulent, illegal, or violative of the Company's code of conduct.

c. I accept responsibility for establishing and maintaining internal controls for financial reporting and that I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps taken or proposed to be taken to rectify these deficiencies.

d. I have indicated to the auditors and the Audit Committee:

significant changes, if any, in internal control over financial reporting during the year;

significant changes, if any, in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

instances of significant fraud of which I have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For and on behalf of Board of Directors

sd/-
Sunita Naithani
Chief Financial Officer

Date: 27-08-2026
Place: Noida

Management Discussion & Analysis

GLOBAL ECONOMY

The year 2025 was marked by heightened global economic uncertainty amid shifts in trade policy, accelerating technological advancements and escalating geopolitical tensions. One of the most significant developments during the year was the sharp escalation in global trade tensions following the announcement of the 'Liberation Day' tariffs by the United States on April 2, 2025. Subsequent tariff increases on selected trading partners raised concerns over a renewed phase of protectionism and fragmentation in global trade. Although the US Supreme Court later struck down certain tariff measures, the effective US tariff rate remained elevated at nearly 10%, among the highest levels seen in decades, indicating a structural shift away from the low-tariff global trade environment that prevailed over the past several years.

At the same time, rapid advancements in artificial intelligence (AI) continued to reshape the global economic landscape. Increased investments in AI infrastructure, semiconductor ecosystems and digital technologies supported capital expenditure across several advanced economies. However, the pace of technological adoption also intensified concerns around labour market disruption, particularly across service-oriented sectors, contributing to uncertainty in employment and income outlooks.

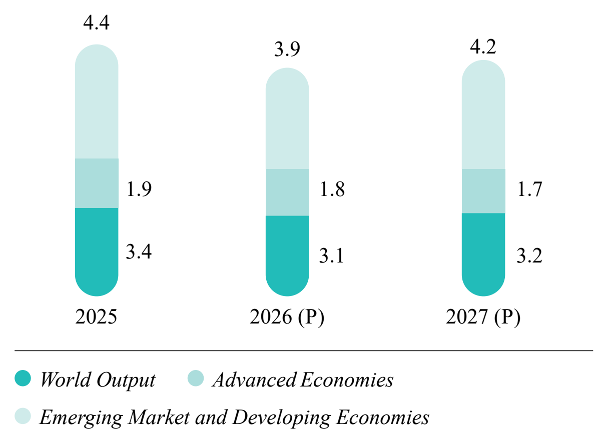
Geopolitical tensions further intensified during the year, culminating in a direct confrontation involving the US, Iran and Israel. The conflict disrupted global supply chains, including the temporary closure of the Strait of Hormuz. This drove a sharp rise in crude oil prices and shipping costs, adding to global volatility and complicating the inflation outlook.

Against this backdrop, global growth is projected at 3.1% in 2026, compared with 3.4% in 2025, before improving marginally to 3.2% in 2027, according to the International Monetary Fund (IMF) World Economic Outlook (April 2026). However, growth trends remained uneven across regions. Advanced Economies are projected to grow by 1.8% in 2026 and 1.7% in 2027, reflecting weak industrial activity, tighter financial conditions and subdued consumer demand. Emerging Market and Developing Economies are projected to grow by 3.9% in 2026 compared with 4.4% in 2025, before recovering to 4.2% in 2027, supported by domestic demand resilience and easing financial conditions in select markets.

Global headline inflation is projected to increase from 4.1% in 2025 to 4.4% in 2026, before moderating to 3.7% in 2027. Elevated energy prices, supply-chain disruptions and trade-related cost pressures contributed to the upward revision in inflation expectations during the year.

Looking ahead, global growth is expected to remain dependent on the trajectory of geopolitical developments, trade policies and monetary conditions across major economies. While gradual easing of supply-side disruptions and productivity gains from AI adoption may support medium-term growth, risks from prolonged geopolitical tensions, commodity price volatility and weaker global demand continue to persist. In this environment, fiscal discipline, structural reforms and resilient balance sheets are expected to remain critical for sustaining economic stability and growth momentum.

Real GDP Growth



Source: IMF; P: Projected

INDIAN ECONOMY

While the global economy in FY 2026 was marked by geopolitical tensions, trade realignments, persistent inflationary pressures and uneven growth across major economies, India continued to demonstrate relative macroeconomic resilience. Supported by strong domestic demand, stable policy conditions and sustained investment activity, India remained among the fastest-growing major economies globally, with real GDP growth rising to 7.7% in FY 2026 from 7.1% in FY 2025, according to the Provisional Estimates (PE) of Annual Gross Domestic Product (GDP) for the Financial Year (2025-26) by MoSPI on June 5 2026.

The growth was mainly driven by domestic consumption. Private consumption and investment have provided consistent momentum, with the services sector continuing to be the main driver on the supply side. Manufacturing has shown further improvement, and agriculture has offered stability, despite structural constraints.

Macroeconomic fundamentals remained strong, with inflation easing from 4.6% in FY 2025 to 2.1% in FY 2026, supported by benign food prices, GST rate rationalisation, and stable supply

Independent Auditor's Report on the Audit of the Standalone Financial Statements

To the Members of

ANONDITA MEDICARE LIMITED

OPINION

We have audited the accompanying standalone financial statements of ANONDITA MEDICARE LIMITED (the "Company"), which comprise the Standalone Balance Sheet as at March 31, 2026, the Standalone Statement of Profit and Loss and the Standalone Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (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 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit, and its cash flows for the year ended on that date.

BASIS FOR OPINION

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

EMPHASIS OF MATTER

1. The company is in the process of getting transferred the following properties in the name of the company:

   a. Residential Property at Flat No 704, Narmada BLK-6 PKT-6 Sec-D, Vasant Kunj, New Delhi-110070

   b. Property at Plot No. H-437, KhushKhera, Industrial Area, Rajsthan-301019.

   [Refer Note No 2.33 (b)]

2. The company has taken over the share 50% in partnership firm which owns property at A-33/A, Sector 8, Noida, (U.P.) for which necessary documentation of change of partnership, etc is still in Process.

   [Refer Note No 2.33 (g)]

3. The company is in the process of getting transferred the following:

   a. The Lap for Business Purpose against the Peroperty of Promoter, acquired from Deutsche Bank and the borrowings of 292 lacs from IDFC Bank Ltd. (Co-borrower, Anondita Medicare Ltd.) are in the name of acquiree entity, Anondita Healthcare (Proprietorship concern)

   b. Fixed Deposit of ₹ 9,10,749/- held by the company is in the name of acquiree entity Anondita Healthcare (Proprietorship concern);

   c. The company is owning 15 vehicles (13 cars, 01 bike and 01 Commercial vehicle). Out of that 03 cars are in the name of company and others are in the name of acquiree entity Anondita Healthcare (Proprietorship concern)

   [Refer Note No 2.33 (a, c, and f)]

Our opinion is not modified in respect of above matters.

THE KEY AUDIT MATTER

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the standalone financial statements for the financial year ending March 31, 2026. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report.

The Key Audit Matters	How the matter was addressed in our report
Revenue from sale of products	Our audit procedures included the following:
Revenue is recognised when the property in the goods are transferred to the buyer or all significant risks and rewards of ownership have been transferred to the buyer for a price and the seller retains no effective control of the goods transferred associated with ownership; and No significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods.	We evaluated the company's accounting policies related to revenue recognition and assessed the compliance in terms of AS-9 on "Revenue Recognition" We performed a walkthrough, evaluated the design and tested the operating effectiveness of controls related to the revenue recognition process; Tested the design, implementation and operating effectiveness of the Company's general controls and key manual controls. These are in respect of the Company's controls which govern timing of recognition of revenue. For revenue from sale of products, we selected samples (including year-end testing of cut-off transactions) and tested the underlying documents, including customer contracts, invoices and transporter/shipping documents to assess and analyse the timing of recognition of revenue and contractual terms, performed trend analysis over revenue as compared to previous periods.

INFORMATION OTHER THAN THE STANDALONE FINANCIAL STATEMENTS AND AUDITORS' REPORT THEREON

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Company's Annual Report, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit, or otherwise appears to be materially misstated.

When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action in accordance with the applicable laws and regulations. We have nothing to report in thisregard.

RESPONSIBILITIES OF MANAGEMENT FOR THE STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows 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.

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, 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 and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standard specified under Section 133 of the Act.

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

   f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

   g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

      i. the Company does not have any pending litigations which would impact its financial position.

      ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

      iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

      iv. (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the note 2.24 to the Standalone Financial Statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

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

      v. The company has neither paid nor declared dividend during 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.

For **Jain Chopra & Company**
Chartered Accountants
FRN: 002198N

Rajesh Kumar
Partner
M.No. 501860
UDIN: 26501860LCJXQQ3546

Date: 22-05-2026
Place: Noida

Annexure 'A' to the Independent Auditor's Report

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

In terms of the information and explanations sought by us and given by the Company and the books of account made available to us in the normal course of audit and to the best of our knowledge and belief, we report that:

(i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The company does not hold intangible assets.

(b) The company has system of physical verification of Property, Plant and Equipment at reasonable intervals. In our opinion, the frequency of verification is reasonable.

(c) The title deeds of all the immovable properties disclosed in the financial statements have yet to be transferred in the name of the company.

(d) The company has not revalued its Property, Plant and Equipment during the year ended March 31, 2026.

(e) The company does not hold any benami property. Further no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) The company has system of Physical verification of inventory at reasonable interval. In our opinion, the coverage and procedure of such verification by the management is appropriate.

(b) As disclosed in note 2.6 to the financial statement the company has been sanctioned working capital limits in excess of INR five crore in aggregate from banks.

Further as per information provided to us the quarterly returns or statements is not required to be filed by the company with such banks or financial institutions.

(iii) (a) The company has provided loans, corporate guarantee, bank guarantee, and security to other companies during the year.

(A)

Particulars	Aggregate amount of loan or advances and guarantees or security given during the year.	Outstanding balance as on 31-03-2026
Subsidiary	14,64,77,818	5,71,89,497
Associate	2,39,50,000	2,71,16,450

(B) The requirement of this clause is not applicable as loans have not been granted to parties other than subsidiaries, joint ventures and associates.

(b) The investment made and loans granted to the company on the terms and conditions are not prejudicial to the company's interest.

(c) In respect of loans, the schedule of repayment of principal and payment of interest has not been stipulated

(d) The requirement of this clause is not applicable

(e) The requirement of this clause is not applicable

(f) The company has granted loans to subsidiary and associate company either repayable on demand or without specifying any terms or period of repayment.

The aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted are as under:

Particulars	Aggregate amount of loan granted during the year	percentage of the total loans granted
Subsidiary	14,64,77,818	100%
Associate	-	-
Total	**14,64,77,818**	**100%**

(iv) In respect of loans, investments, the provisions of sections 185 and 186 of the Companies Act have been complied with.

(v) The company has neither accepted any deposit from the public nor accepted any amounts which are deemed to be deposits within the meaning of section 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder.

(vi) Maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act read with Rule (3) of Companies (Cost Records and Audit) Rules, 2014.

We are of the opinion that prima facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the same.

(vii) (a) The company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, except Advance income-tax.

(b) According to Information and explanation provided to us there is no case where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute during the period.

(viii) No amount has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961

(ix) (a) The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the period.

(b) The company is not a declared wilful defaulter by any bank or financial institution or other lender as on March 31, 2026.

(c) The term loans were applied for the purpose for which the loans were obtained.

(d) On an overall examination of the financial statements of the company no funds raised on short term basis have not been utilised for long term purposes.

(e) On an overall examination of the financial statements of the company, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The company has not raised loans during the period on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) The company has raised moneys by way of initial public offer during the year and were applied for the purposes for which those are raised.

(b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

(xi) (a) No fraud by the Company or no fraud on the Company has been noticed or reported during the year.

(b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) According to Information provided to us no whistle-blower complaints received by the company.

(xii) (a) The company is not a Nidhi Company as per the provision of the Companies Act, 2013. Therefore the requirement of this clause is not applicable.

(b) The company is not a Nidhi Company as per the provision of the Companies Act, 2013. Therefore the requirement of this clause is not applicable.

(c) The company is not a Nidhi Company as per the provision of the Companies Act, 2013. Therefore the requirement of this clause is not applicable.

(xiii) All transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013 wherever applicable and the details have been disclosed in the financial statements as required by the applicable Accounting Standards.

(xiv) (a) The company has an internal audit system commensurate with the size and nature of its business.

(b) The internal audit reports of the Company issued till the date of the audit report, for the period under audit have been considered by us.

(xv) The company has not entered into any non-cash transactions with directors or persons connected with him and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.

(xvi) (a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company.

(b) The company has not conducted any Non-Banking Financial or Housing Finance activities. Accordingly, the requirement to report on clause (xvi)(b) of the Order is not applicable to the Company.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) The Group does not have CIC as part of the Group company. Accordingly, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company.

(xvii) The company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) According to Information and explanation provided to us there has been no resignation of the statutory auditors during the year.

(xix) On the basis of the financial ratios disclosed in notes to the Standalone financial statement, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the company is not capable of meeting its liabilities existing on the balance sheet date as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) (a) In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act, 2013 ('the Act'), in compliance with second proviso to sub section 5 of section 135 of the Act.

(b) There are no unspent amounts in respect of ongoing projects, that are required to be transferred to a fund specified in Schedule VII of the Companies Act, 2013 ('the Act'), in compliance with second proviso to sub section 5 of section 135 of the Act.

(xxi) According to the information and explanations given to us, there have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements,

For **Jain Chopra & Company**
Chartered Accountants
FRN: 002198N
Rajesh Kumar

Partner
M.No. 501860
UDIN: 26501860LCJXQQ3546

Date: 22-05-2026
Place: Noida

"Annexure B" to the Independent Auditor's Report

Referred to in paragraph 2(f) under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the Standalone Financial Statements of the Company for the year ended March 31, 2026:

REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (I) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the internal financial controls over financial reporting of Anondita Medicare Limited ("the Company") as at March 31, 2026 in conjunction with our audit of the Standalone financial statements of the Company for the period ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on, "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI)". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITOR'S RESPONSIBILITY

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

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

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

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

OPINION

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

For **Jain Chopra & Company**
Chartered Accountants
FRN: 002198N

Rajesh Kumar
Partner
M.No. 501860
UDIN: 26501860LCJXQQ3546

Date: 22-05-2026
Place: Noida

Standalone Balance Sheet

as at March 31, 2026

Amount in ₹

Particulars		Note No.	As at March 31, 2026	As at March 31, 2025
I.	EQUITY AND LIABLITIES			
1.	**Shareholders' funds**			
	(a) Share Capital	2.1	18,08,66,180	13,29,36,180
	(b) Reservs and surplus	2.2	94,94,37,527	14,30,40,554
	(c) Money received against share warrants		-	-
2.	**Share application money pending allotment**		-	-
3.	**Non - current liabilities**			
	(a) Long-term borrowings	2.3	23,59,61,774	11,90,76,039
	(b) Deferred Tax Liability (net)	2.4	1,93,52,179	8,56,482
	(c) Other Long term liabilities		-	
	(d) Long Term Provision	2.5	17,79,931	9,82,517
4.	**Current liabilities**			
	(a) Short-term borrowings	2.6	9,67,80,289	15,48,33,973
	(b) Trade payables	2.7		
	A) Total outstanding dues of micro enterprises and small enterprises		1,41,23,297	99,37,442
	B) Total outstanding dues of creditors other than micro enterprises and small enterprises		6,52,64,067	2,53,20,660
	(c) Other current liabilities	2.8	1,93,84,694	1,34,74,448
	(d) Short-term Provisions	2.9	4,63,61,886	3,20,06,365
	Total		**1,62,93,11,824**	**63,24,64,660**
ASSETS				
1)	**Non Current Assets**			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	2.10	39,07,98,145	12,35,15,796
	(ii) Intangible assets			
	(iii) Capital Work In Progress		41,49,50,105	6,49,61,145
	(iv) Intangible assets under development			
	(b) Non-current Investments	2.11	3,51,57,506	3,51,57,506
	(c) Deferred tax assets (net)		-	
	(d) Long-term loans and advances	2.12	2,20,79,135	37,66,450
	(e) Other non - current assets	2.13	16,000	24,000
2)	**Current Assets**			
	(a) Current investments		-	
	(b) Inventories	2.14	13,49,14,055	8,96,28,251
	(c) Trade receivables	2.15	37,98,79,870	16,60,42,432
	(d) Cash and Cash Equivalents	2.16	9,54,09,789	35,56,445
	(e) Short-term loans and advances	2.17	11,09,74,690	11,49,99,680
	(f) Other current assets	2.18	4,51,32,528	3,08,12,954
			1,62,93,11,824	**63,24,64,660**

The above standalone balance sheet should be read in conjuction with accompanying notes

As per our Audit Report of even date attached
For **JAIN CHOPRA & COMPANY**
Chartered Accountants
FRN: 002198N

Rajesh Kumar
(Partner)
M.No.501860
UDIN: 26501860LCJXQQ3546

Place: Noida
Date:

For & On behalf of the Board
Anondita Medicare Limited

Anupam Ghosh
Managing Director
DIN: 02675517

Reshant Ghosh
Wholetime Director
DIN: 08632812

Bhawna Bisht
Company Secretary
M.No:A70843

Sunita Naithani
CFO
PAN: AHRPN2294H

Standalone Statement of Profit & Loss Account

for the year ended March 31, 2026

Amount in ₹

	Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I.	Revenue from operations	2.19	1,11,69,62,123	60,51,52,491
II.	Other Income	2.20	1,75,91,454	36,37,946
III.	**Total Income (I +II)**		**1,13,45,53,577**	**60,87,90,437**
IV.	Expenses:			
	Cost of Materials Consumed	2.21	52,21,12,794	33,76,69,286
	Purchase of Stock-in-Trade			
	Change in inventories of finished goods, Work in progress and Stock in Trade	2.22	(3,43,18,882)	(2,02,96,576)
	Employee benefit expense	2.23	6,62,99,373	4,83,65,870
	Financial costs	2.24	3,48,26,951	2,89,45,570
	Depreciation and amortization expense	2.10	1,07,11,688	74,65,362
	Other expenses	2.25	16,97,84,248	6,05,68,261
	Total Expenses		**76,94,16,171**	**46,27,17,773**
V.	Profit before exceptional and extraordinary items and tax (III - IV)		36,51,37,405	14,60,72,664
VI.	Exceptional Items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		36,51,37,405	14,60,72,664
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII - VIII)		36,51,37,405	14,60,72,664
X.	Tax expense:			
	(1) Current tax		7,45,76,610	3,61,14,922
	(2) Income tax for earlier years		38,63,611	
	(3) Deferred tax Liability / (Assets)		1,84,95,697	8,56,482
XI.	Profit(Loss) for the year from continuing operations (IX - X)		26,82,01,487	10,91,01,260
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discounting operations		-	-
XIV.	Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII)		-	-
XV.	Profit/(Loss) for the year (XI + XIV)		26,82,01,487	10,91,01,260
XVI.	Earning per equity share in rupees:			
	(1) Basic		16.65	9.70
	(2) Diluted		16.65	9.70

The above standalone statement of profit and loss should be read in conjunction with accompanying notes

As per our Audit Report of even date attached
For JAIN CHOPRA & COMPANY
Chartered Accountants
FRN:002198N

Rajesh Kumar
(Partner)
M.No.501860
UDIN: 26501860LCJXQQ3546

Place: Noida
Date: 22.05.2026

For & On behalf of the Board
Anondita Medicare Limited

Anupam Ghosh
Managing Director
DIN: 02675517

Reshant Ghosh
Wholetime Director
DIN: 08632812

Bhawna Bisht
Company Secretary
M.No:A70843

Sunita Naithani
CFO
PAN: AHRPN2294H

Standalone Statement of Cash Flow

for the year ended March 31, 2026

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Profit before tax	36,51,37,405	14,60,72,664
Adjustments for:		
Depreciation & amortization expense	1,07,11,688	74,65,362
Interest expense on borrowings	3,48,26,951	2,89,45,570
Interest income	(10,65,221)	(3,95,290)
Preliminary exp written off	8,000	8,000
Operating Profit before working capital changes	**40,96,18,823**	**18,20,96,306**
Changes in operating assets and liabilities:		
Increase/(decrease) in trade payables	4,41,29,262	(1,48,08,913)
Increase/(decrease) in other current liabilities	59,10,247	43,70,042
Increase/(decrease) in Short Trem Borrowings	(5,80,53,684)	11,01,91,850
Increase/(decrease) in Short Trem Provisions	(3,19,05,262)	61,485
Increase/(decrease) in Long Trem Provisions	7,97,414	4,12,315
Decrease/(increase) in trade receivables	(21,38,37,438)	(4,12,15,221)
Decrease/(increase) in Inventory	(4,52,85,804)	(1,86,13,493)
Decrease/(increase) in Short Term loans and advances	(86,75,602)	(3,72,53,068)
Decrease/(increase) in Long Term loans and advances	(1,83,12,685)	3,40,88,550
Decrease/(increase) in other current assets	(1,43,19,574)	(1,65,17,882)
Decrease/(increase) in other Non-current assets	-	-
	(33,95,53,126)	**2,07,15,666**
Cash generated from operations	7,00,65,697	20,28,11,972
Income taxes refunded/ (paid)	(3,21,79,438)	(41,70,042)
Net cash flow from operations (A)	**3,78,86,259**	**19,86,41,930**
Cash flow from investing activities		
Purchase of /Advances for property, plant & equipment and Intangible assets	(62,79,82,998)	(6,71,59,026)
Sale of property, plant & equipment	-	-
Investment in Noncurrent Investment	-	(20,17,506)
(Increase)/Decrease in other advance	-	-
Interest received	10,65,221	3,95,290
Purchase of Fixed Assets in acquisition of Business		(12,87,83,277)
Purchase of Investments in acquisition of Business		(3,31,40,000)
Purchase of Advances in acquisition of Business		(1,01,91,975)
Purchase of Trade Receivable in acquisition of Business		(12,48,27,211)
Purchase of Inventories in acquisition of Business		(7,10,14,758)
Purchase of Other Assets in acquisition of Business		(1,12,59,620)
Purchase of Trade advances in acquisition of Business		(3,78,55,000)
Purchase of Trade Payable in acquisition of Business		5,00,67,015
Purchase of Other Liabities in acquisition of Business		90,34,405
Purchase of Borrowings in acquisition of Business		24,01,28,530
Purchase of Provisions in acquisition of Business		5,70,202
Purchase of Cash & Cash Equivalents in acquisition of Business		34,76,186
Less: Cash & Cash Equivalents		(34,76,186)
Investment in Subsidary	1,27,00,594	(6,98,90,090)
Net cash used in investing activities (B)	**(61,42,17,183)**	**(25,59,43,022)**

Standalone Statement of Cash Flow

for the year ended March 31, 2026

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Cash flow from financing activities		
Proceeds from issue of capital/equity shares		7,34,04,000
Further issue of capital	4,79,30,000	1,42,20,100
Proceeds from share premium	64,70,55,000	9,10,08,640
Share issue expenses	(10,88,59,514)	(1,27,19,265)
Proceeds/(Repayment) of Long Term Borrowings	11,68,85,735	(12,10,52,491)
(Repayment)Receipt of borrowing		4,46,42,123
Interest paid	(3,48,26,951)	(2,89,45,570)
Net cash flow from/ (used in) financing activities (C)	**66,81,84,268**	**6,05,57,537**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	9,18,53,344	32,56,445
Cash and cash equivalents at the beginning of the year	35,56,445	3,00,000
Cash and cash equivalents at the closing of the year	**9,54,09,789**	**35,56,445**
Cash in hand	21,85,764	14,28,852
Balances with banks:		
- On FDR	6,10,84,941	10,00,000
- on other than current acount	1,44,90,145	
- On current accounts	1,76,48,940	11,27,593
Total	**9,54,09,789**	**35,56,445**

The above standalone statement of cash flows has been prepared under indirect method as set out in AS-3 “Statement of Cash Flows”.

The above standalone statement of cash flow should be read in conjunction with accompanying notes

As per our Audit Report of even date attached
For **JAIN CHOPRA & COMPANY**
Chartered Accountants
FRN: 002198N

Rajesh Kumar
(Partner)
M.No.501860
UDIN: 26501860LCJXQQ3546

Place: Noida
Date:

For & On behalf of the Board
Anondita Medicare Limited

Anupam Ghosh
Managing Director
DIN: 02675517

Reshant Ghosh
Wholetime Director
DIN: 08632812

Bhawna Bisht
Company Secretary
M.No:A70843

Sunita Naithani
CFO
PAN: AHRPN2294H

Notes forming part of Standalone Financial Statements

CORPORATE INFORMATION

ANONDITA MEDICARE LIMITED, (The Company), is a public limited company domiciled in India and incorporated under the provisions of Companies Act, 2013 having its registered office at FLAT No. 704, NARMADA BLK, N6, SEC-D, PKT-6 VASANT KUNJ, NEW DELHI-110070. The company has acquired business from Anondita Healthcare (Proprietorship firm) on 01-04-2024 vide Business Takeover Agreement (BTA) dated 01-04-2024 on going concern basis. The company is in the business of manufacturing and trading of condoms in various brand name. The company has manufacturing unit in Noida, Uttar Pradesh.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1. Basis of preparation of financial statements

The financial statements have been prepared in accordance with the generally accepted accounting principles ("GAAP") in India under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 133 of the companies Act, 2013 ("The Act ") and other relevant provisions of the said Act.

1.2. Use of Estimate

The preparation of the financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the results of operations during the reporting year. Actual results could differ from these estimates. Any revision from the estimate is recognized prospectively.

1.3. Property, Plant & Equipment ("PPE") and depreciation

a) Property, Plant & Equipment are stated and carried at cost less accumulated depreciation/impairment loss. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

b) Depreciation has been provided on the straight line method over the useful life of assets prescribed in Schedule II to the Companies Act, 2013.

1.4. Borrowing Costs

a) Borrowing cost consist of interest, ancillary cost and other cost in connection with the borrowing of funds.

b) Borrowing costs that are directly attributable to the acquisition or construction of a qualifying asset are capitalized as part of the cost of that asset, up to the date such assets are ready for their intended use. Other borrowing costs are charged to revenue.

1.5. Investments

Investments are classified into current and non-current investments. Investments are stated at cost includes acquisition charges such as brokerage and fees. Investments are further classified into quoted and non-quoted investment.

Long-term investments are carried at cost. However, when there is a decline, other than temporary, in the value of a long term investment, the carrying amount is reduced to recognise the decline.

The carrying amount for current investments is the lower of cost and fair value.

1.6. Inventories

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

b) 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.

c) 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.

1.7. Revenue Recognition

a) Revenue is recognised when the property in the goods are transferred to the buyer or all significant risks and rewards of ownership have been transferred to the buyer for a price and the seller retains no effective control of the goods transferred associated with ownership; and

Notes forming part of Standalone Financial Statements

b) No significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods.

1.8. Earnings per share

a) Basic earnings per share is computed using the weighted average number of equity shares outstanding during the year.

b) Diluted earnings per share is computed using the weighted average number of equity and dilutive equity equivalent shares outstanding at the year end, except where the results are anti-dilutive.

1.9. 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 plans

The Company's employee provident fund scheme is a defined contribution plan. A defined contribution plan is a post-employment benefit plan under which the company pays fixed contributions to the Regional Provident Fund Commissioner and will have no obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefit expense in the Profit and Loss Account in the year employee renders the related service.

Defined benefit plans

The Company's gratuity plan is a defined benefit plan, recognised in the financial statement as per actuarial valuation report.

1.10. Taxation

a) Provision for tax consists of current tax and deferred tax. Current tax provision is computed for current income based on the tax liability after considering allowances and exemptions.

b) Deferred tax assets and liabilities are computed on the timing differences at the balance sheet date between the carrying amount of assets and liabilities and their respective tax bases. Deferred tax assets are recognized based on management estimates of available future income and assessing its certainty.

1.11. Provisions and contingent liabilities

a) A provision is recognized in the financial statements when there exists a present obligation as a result of a past event, the amount of which can be reliably estimated, and it is probable that an outflow of resources will be necessary to settle the obligation.

b) Contingent liability is 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 and/or is a present obligation that arises from past events but is not recognized because either it is not probable that an outflow of resources embodying economic benefits will be necessary to settle the obligation or the amount of the obligation cannot be reliably estimated.

1.12. Current and non-current classification

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current -non-current classification of assets and liabilities.

1.13. Transaction in Foreign Currency

a) Foreign currency transactions are recorded at applicable exchange rates prevailing on the date of the respective transaction. Exchange difference arising on foreign currency transactions settled during the year are recognised as income or expense in the period in which they arise except those arising on repayment of liabilities incurred for the purpose of acquiring fixed assets which are adjusted in carrying amount of the respective fixed assets.

Notes forming part of Standalone Financial Statements

b) Monetary assets and liabilities in foreign currency, which are outstanding as at the year-end, are translated at the year-end closing exchange rate and the resultant exchange differences are recognized in the Profit and Loss Account except in the cases of forward exchange contracts, premium or discount arising at the inception of a forward exchange contract is amortised as expense or income over the life of the contract.

1.14. 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.

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

2.1 SHARE CAPITAL

Amount in ₹

Particulars		As at March 31,2026		As at March 31,2025	
		Nos of Shares	Amount	Nos of Shares	Amount
(a)	Authorised Share Capital				
	Equity shares of ₹ 10/- each	2,00,00,000	20,00,00,000	2,00,00,000	20,00,00,000
(b)	Issued subscribed and fully paid -up shares capital				
	Equity Shares of ₹ 10/- each fully paid up	1,80,86,618	18,08,66,180	1,32,93,618	13,29,36,180

Of the above

1. 7340400 no of shares being alloted for consideration other than cash, on transfer of business by the erstwhile proprietor to the company
2. 1522010 no of shares alloted in Pre-IPO issue
3. 4793000 no of shares alloted in IPO issue
4. 4431208 no of Equity shares alloted as Bonus shares by capitalisation of share premium and for consideration other than cash.

Total issued, subscribed and fully paid - up shares capital	**1,80,86,618**	**18,08,66,180**	**1,32,93,618**	**13,29,36,180**

(c) Reconcilations of shares outstanding at the begning and at the end of the year

Amount in ₹

Particulars	As at March 31,2026		As at March 31,2025	
	Numbers	Amount	Numbers	Amount
At the begning of the year	1,32,93,618	13,29,36,180	1,00,000	10,00,000
Equity share issued during the year	47,93,000	4,79,30,000	87,62,410	8,76,24,100
Bonus share issued during the year			44,31,208	4,43,12,080
Outstanding at the end of the year	1,80,86,618	18,08,66,180	1,32,93,618	13,29,36,180

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

Amount in ₹

Name of Promoter	As at March 31,2026		As at March 31,2025		% Change during the year
	Nos of Shares	% of Total Shares	Nos of Shares	% of Total Shares	
Anupam Ghosh	1,12,11,591	61.99	1,11,60,595	83.95	-21.97
Sonia Ghosh	30,002	0.17	2	0.00	0.17
Reshant Ghosh	45,002	0.25	2	0.00	0.25
Others	68,00,023	37.60	21,33,019	16.05	21.55
Total	**1,80,86,618**	**100.00**	**1,32,93,618**	**100.00**	

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

(e) **Detail of shareholding more than 5% shares in the company**

Amount in ₹

Name of the shareholder	As at March 31,2026		As at March 31,2025	
	Nos of Shares	% of Holding	Nos of Shares	% of Holding
Anupam Ghosh	1,12,11,591	61.99%	1,11,60,595	83.95%

(f) **Description of the rights, preferences and restriction attached to each class of shares**

The company has only one class of shares referred to as equity shares having a par value of ₹ 10/-. Each holder of equity shares is entitled to one vote per share.Each share is entitiled to equal dividend declared by the company and approved by the share holders of the company.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company in proportion to the number of equity shares held by the shareholders, after distribution of all preferential amounts. However, no such preferential amounts exist currently.

2.2 RESERVES AND SURPLUS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
RESERVES		
Security Premium		
Opening balance	3,39,77,295	3,39,77,294.76
# Security Premium received during the year	53,81,95,485	
Closing balance	**57,21,72,780**	**3,39,77,294.76**
SURPLUS		-
Opening balance	10,90,63,260	(38,000)
Add:Profit after tax for the year	26,82,01,486	10,91,01,260
Less :Transfer to General Reserve		-
Closing balance	37,72,64,746	10,90,63,260
Total	**94,94,37,527**	**14,30,40,554**

#Amount of Share premium account is net off share issue expenses of ₹10,88,59,514.99 (Pr Yr 1,27,19,265.00)

2.3 LONG TERM BORROWINGS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Secured		
Term Loan:		
From Banks		-
Deutsche Bank	2,88,43,517	3,43,19,804
IDFC Bank	7,25,67,807	7,50,08,355
ICICI bank (Vehicle Loan)	6,12,317	12,70,686

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
HDFC Bank (Vehicle Loan)	36,75,329	
The Karur Vysya Bank Ltd	3,87,33,519	
The Karur Vysya Bank Ltd	3,61,12,008	
From NBFC		
Oxyzo Financial Services Private Limited	35,83,935	71,25,961
Tata Capital Ltd	5,08,24,400	-
Unsecured		
Loan from Related Party	10,08,943	13,51,233
Total	**23,59,61,774**	**11,90,76,039.05**

Nature of Security and Terms of Repayment for Secured Loans availed from Banks and NBFC

1. **Term Loan Facility From Deutsche Bank @9.9%-repayable in 180 months from the date of sanction 25/08/20216 and Secured by**
   - Mortgage by deposit of title deeds of Residential Property at Flat No 704, Narmada BLK-6 PKT-6 Sec-D, Vasant Kunj, New Delhi-110070.
   - Mortgage by deposit of title deeds of Residential Property at C-6 Sector 27, Noida, Gautam Budh Nagar, U.P.-201301. The said property is owned by Mr. Anupam Ghosh, the Managing Director of the company.
   - Mortgage by deposit of title deeds of Residential Property at H-78 Jalvayu Vihar, Sector 25, Noida, Gautam Budh Nagar, U.P.-201301.The said property is owned by Mr. Anupam Ghosh, the Managing Director of the company
   - Mortgage by deposit of title deeds of Residential Property at C-7 Sector 27, Noida, Gautam Budh Nagar, U.P.-201301. The said property is in joint names of Mr. Anupam Ghosh & Mrs Sonia Ghosh, the Promotors of the company.
2. **Term Loan Facility From IDFC Bank repayable in 180 months from the date of sanction and Secured by:**
   - Term Loan Facility of ₹ 3.12 Crore@ 9.85% rate of interest and repayable in 180 months from the date of sanction 30/04/2022
   - Term Loan Facility of ₹ 1.97Crore @ 9.7% interest rate and repayable in 180 months from the date of sanction 31/07/2023
   - Term Loan Facility of ₹ 2.92 Crore @ 9.5% interest rate and repayable in 180 months from the date of sanction 31/01/2025

   The above loan is Secured by Property at Plot No. 33A, Block A, Sector 8 Phase-I Noida, Gautam Budh Nagar, UP-201301 owned by Anondita Healthcare, a partnership concern in which the Company is 50% partner vide agreement dated :01/04/2024
3. Term Loan Facility from Oxyzo Financial Services Pvt Ltd repayable in 60 months from the date of sanction and Secured by:
   - Term Loan Facility for working Capital from Oxyzo Financial Services Pvt Ltd @ 13.25% date of sanction 26-12-2022 I for 60 months @ ₹ 275000/- EMI, Secured by Property at Plot No. H-437, Khushkhera, Industrial Area, Rajsthan-301019 .
   - Term Loan Facility for working Capital from Oxyzo Financial Services Pvt Ltd @ 13.25% date of sanction 26-12-2022 for 60 months @ ₹ 16667/- EMI, Secured by Property at Plot No. H-437, Khushkhera, Industrial Area, Rajsthan-301019

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

4. **Term Loan Facility from Karur Vyasya Bank repayable in 180 months from the date of sanction and Secured by:**
   - Loan amounting ₹ 4.00 Crore @ 9.5% date of sanction 22.12.2025 is taken by Mortgage of title deeds of Residential Property at C-5 Sector 27, Noida, Gautam Budh Nagar, U.P.-201301. The said property is in joint names of Mr. Anupam Ghosh & Mrs Sonia Ghosh, the Promotors of the company.
   - Loan Amounting ₹ 3.74 Crore @ 9.5% date of sanction 22.12.2025 is taken by mortgage of tiltle deeds of Commercial Property D-001, sector-80, Noida, U.P.-201301 is in name of Group Company M/s Anondita Healthcare Product Pvt Ltd
5. Term Loan Facility from Tata Capital Ltd of ₹ 6.35 Crore @ 11.00% floating repayable in 60 months from the date of sanction 28.02.2026 of ₹ 7.50 crore and Secured against Plant & machinery of the company.
6. Vehicle Loan from ICICI Bank by hypothecation of CAR for 60 months.
7. Vehicle Loan from HDFC Bank by hypothecation of CAR for 60 months.
8. Loans are Guaranteed by Director

2.4 DEFERRED TAX LIABILITY(NET)

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred Tax Liability on PPE	1,98,25,598	8,91,114
Deferred Tax Asset on Gratuity	(4,73,419)	(34,632)
Deferred Tax Liability(Net)	**1,93,52,179**	**8,56,482**

2.5 LONG TERM PROVISIONS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for employee benefits		
Gratuity	17,79,931	9,82,517
Total	**17,79,931**	**9,82,517**

2.6 SHORT TERM BORROWINGS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Secured		
From Banks		
Deutsche Bank (Working Capital Loan)	6,98,03,250	4,86,95,409
Deutsche Bank (Cash Credit)		9,48,03,367
ICICI Bank (Vehicle Loan)	4,42,293	12,34,306
HDFC Bank (Vehicle Loan)	8,12,421	

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Current Maturity of Term Loan		
From bank	95,16,721	55,79,173
From NBFC	1,62,05,604	35,00,004
Unsecured		
Current Maturity of Term Loan from NBFC		10,21,714
Total	**9,67,80,289**	**15,48,33,973**

Working Capital Loans from Banks are secured by hypothecation of stocks and book debts and Collateral security of following property

1. Mortgage by deposit of title deeds of Residential Property at Flat No 704, Narmada BLK-6 PKT-6 Sec-D, Vasant Kunj, New Delhi-110070.
2. Mortgage by deposit of title deeds of Residential Property at C-6 Sector 27, Noida, Gautam Budh Nagar, U.P.-201301.
3. Mortgage by deposit of title deeds of Residential Property at H-78 Jalvayu Vihar, Sector 25, Noida, Gautam Budh Nagar, U.P.-201301.
4. Mortgage by deposit of title deeds of Residential Property at C-7 Sector 27, Noida, Gautam Budh Nagar, U.P.-201301.

Loans are Guaranteed by Director

2.7 TRADE PAYABLES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro enterprises and small enterprises	1,41,23,297	99,37,442
Total outstanding dues of creditors others than micro enterprises and small enterprises	6,52,64,067	2,53,20,660
Total	**7,93,87,364**	**3,52,58,102**

2.7.1 Micro, Small and Medium Enterprises

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
The information as required to be disclosed pursuant to the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) has been determined to the extent such parties have been identified on the basis of information available with the Company.		
a) Amount remaining unpaid	-	-
Principal	21,16,461	
Interest	1,23,413	
b) Interest paid by the Company under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day	-	-

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

Amount in ₹

Particulars		As at March 31, 2026	As at March 31, 2025
c)	Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006);	-	-
d)	Interest accrued and remaining unpaid at the end of the year	-	-
e)	Interest remaining due and payable (pertaining to prior years), until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under Section 23 of MSMED Act 2006.	-	-
Total		**22,39,874.00**	**-**

The above disclosure has been given on the basis of information available with the company

2.8 OTHER CURRENT LIABILITIES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Advance From Customer	43,47,418	55,44,898
Interest Due to MSME	1,23,413	-
Statutory liability	22,78,742	7,44,635
Interest accrued	20,52,286	8,65,332
Expenses payable	1,05,82,835	63,19,583
Total	**1,93,84,694**	**1,34,74,448**

2.9 SHORT TERM PROVISION

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for employee benefits		
Gratuity	1,01,103	61,485
Provision for income tax	4,62,60,783	3,19,44,880
Total	**4,63,61,886**	**3,20,06,365**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

NOTE NO. 2.10

Amount in ₹

PARTICULARS	LAND FREEHOLD	BUILDING	PLANT & MACHINERY	FURNITURE & FIXTURE	IT EQUIPMENT	OFFICE EQUIPMENT	VEHICLE	TOTAL
GROSS BLOCK								
Balance as at 01-04-2025		6,12,65,000	5,78,65,386	22,19,808	2,15,617	17,26,278	76,89,071	13,09,81,159
Addition/Adjustment		3,16,098	27,02,76,908	6,47,660	33,630	16,07,865	51,11,875	27,79,94,036
Disposal/Adjustment		-	-	-	-	-	-	-
Balance as at 31-03-2026		**6,15,81,098**	**32,81,42,294**	**28,67,468**	**2,49,247**	**33,34,143**	**1,28,00,946**	**40,89,75,195**
ACCUMULATED DEPRECIATION								
Balance as at 01-04-2025		**1,26,254**	**45,22,658**	**5,47,026**	**91,522**	**2,93,586**	**18,84,316**	**74,65,361**
Addition/Adjustment		1,26,254	78,83,156	5,20,702	50,602	3,16,127	18,14,847	1,07,11,688
Disposal/Adjustment		-			-		-	-
Balance as at 31-03-2026		**2,52,509**	**1,24,05,813**	**10,67,728**	**1,42,124**	**6,09,713**	**36,99,163**	**1,81,77,049**
WDV 31-03-2025		6,11,38,746	5,33,42,728	16,72,782	1,24,094	14,32,692	58,04,755	12,35,15,797
WDV 31-03-2026		**6,13,28,589**	**31,57,36,480**	**17,99,740**	**1,07,122**	**27,24,430**	**91,01,783**	**39,07,98,145**

CAPITAL WORK IN PROGRESS	Building	Plant & Machinery
Balance as at 01-04-25	2,12,13,035	4,37,48,110
Addition/Adjustment	2,74,87,839	56,75,67,803
Disposal/Adjustment		24,50,66,682
Balance as at 31-03-26	**4,87,00,874**	**36,62,49,231**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

2.11 NON CURRENT INVESTMENT

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Investment in Equity Instrument of Subsidiary Company		
Aggregate amount of unquoted equity instruments measured at cost, fully paid up		
9994 Share @ ₹ 201.75 in Anondita Healthcare and Rubber Products India Ltd	20,17,506	20,17,506
Investment in Partnership firm	3,31,40,000	3,31,40,000
Total	**3,51,57,506**	**3,51,57,506**

2.12 LONG TERM LOANS & ADVANCES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured considered good		
Capital Advance		
Capital Advance for purchase of land	6,00,000	6,00,000
Advance paid to others for capital goods	1,83,12,685	-
Loans and advances to related party		
Anondita Latex Product India Private Limited	31,66,450	31,66,450
Total	**2,20,79,135**	**37,66,450**

2.13 OTHER NON-CURRENT ASSETS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Preliminary Exp	16,000	24,000
Total	**16,000**	**24,000**

2.14 INVENTORIES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Raw Material	1,27,79,353	59,93,723
Packing Material	87,28,512	45,47,220
Finished Goods	1,57,77,104	1,31,44,058
Work in Progress	9,76,29,086	6,59,43,250
(Valued at cost or net relisable value whichever is less)		
Total	**13,49,14,055**	**8,96,28,251**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

2.15 TRADE RECEIVABLES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Receivable		
Secured Considered good	-	-
Unecured Considered good	37,98,79,870	16,60,42,432
Doubtful	-	-
Total	**37,98,79,870**	**16,60,42,432**

2.16 CASH AND CASH EQUIVALENTS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Cash & Cash Equivalent		
-Cash In Hand	21,85,764	14,28,852
-Balance with Banks	1,76,48,940	11,27,593
Balance on O/D account	1,44,90,145	-
Balance with Bank as Margin Money	10,73,845	10,00,000
Bank Deposit with more than 12 months Maturity		
-with Axis Bank	6,00,11,096	-
Total	**9,54,09,789**	**35,56,445**

2.17 SHORT TERM LOANS & ADVANCES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured considered good		
Advance to Suppliers	5,15,03,043	4,32,70,198
Advance recoverable from staff	8,70,886	6,20,237
Prepaid Expense	14,11,263	12,19,155
Loans and advances due from Subsidiary Company		
Anondita Healthcare and Rubber Products India Ltd	5,71,89,497	6,98,90,091
Total	**11,09,74,690**	**11,49,99,680**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

2.18 OTHER CURRENT ASSETS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Duty Drawback Receivable	12,41,218	9,99,451
Security deposit to Govt.	2,73,09,294	1,68,40,989
Security deposit other	64,69,367	45,19,367
Interest Accrued	-	58,117
GST Receivable	87,90,301	60,59,577
TDS Recoverable from NBFC Bank	13,22,348	23,35,453
Total	**4,51,32,528**	**3,08,12,954**

2.19 REVENUE FROM OPERATIONS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Sale of Products	1,11,48,42,111	60,40,01,173
Scrap Sales	21,20,012	11,51,318
Total	**1,11,69,62,123**	**60,51,52,491**

2.20 OTHER INCOME

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Interest on FDR	10,65,221	3,95,290
Duty Drawback Refund	2,41,767	-
Interest Income from Subsidiary	1,42,83,392	29,67,867
Miscellenous Income	9,291	1,38,423
Foreign Exchange fluctuation gain / loss(net)	19,91,783	1,36,366
Total	**1,75,91,454**	**36,37,946**

2.21 COST OF RAW MATERIALS CONSUMED

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Opening stock	1,05,40,943	1,22,24,026
Material Purchased	47,45,00,986	29,97,32,681
Consumable Store	37,29,849	22,40,295
Freight Inward	67,70,430	35,08,849
Power & Fuel	3,53,61,992	2,19,18,674
Designing Charge	11,300	1,35,890
Repair & Maint. (Plant & Machinery)	15,18,260	12,75,132
Job Works	78,88,379	55,76,022
	54,03,22,139	**34,66,11,570**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Less: Closing Stock		
Raw material	1,27,79,353	59,93,723
Packing material	54,29,992	29,48,561
Total	**52,21,12,794**	**33,76,69,286**

2.22 CHANGE IN INVENTORY

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Opening Inventory		
Finished Goods	1,31,44,058	83,07,132
Work in Progress	6,59,43,250	5,04,83,600
	7,90,87,308	**5,87,90,732**
Closing Inventory		
Finished Goods	1,57,77,104	1,31,44,058
Work in Progress	9,76,29,086	6,59,43,250
	11,34,06,190	**7,90,87,308**
Increase/(Decrease) in Inventory	**(3,43,18,882)**	**(2,02,96,576)**

2.23 EMPLOYEE BENEFIT EXPENSES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Salary & Wages	4,86,94,584	3,60,09,499
Contribution to Provident and Other Fund	35,65,473	36,50,543
Gratuty A/c	8,37,032	4,73,800
Transportation Charges for Employees	22,41,569	22,20,698
Staff Welfare Expenses	1,09,60,715	60,11,331
Total	**6,62,99,373**	**4,83,65,870**

2.24 FINANCE COST

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Interest Expense	3,25,85,151	2,72,61,931
Bank Charges	2,96,886	3,18,857
Processing Charges	19,44,914	13,64,782
Total	**3,48,26,951**	**2,89,45,570**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

2.25 OTHER EXPENSES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Selling and Distribution Expenses		
Packing Exp.	3,08,163	16,83,792
Commission	1,05,601	6,06,658
Advertisement Exp.	1,54,73,648	56,80,170
Cartage Outwards	97,07,109	45,61,651
Sample Expense	29,76,105	35,06,280
Sub-Total	**2,85,70,626**	**1,60,38,551**
Administrative Expenses		
Payment to Auditors		
For Audit fee	6,62,500	7,07,900
For other services	17,70,000	-
Internal Audit Fee	1,50,000	
Secretarial Audit Fees	50,000	
Cost Audit Fee	60,000	
Business Promotion	31,53,386	
Calibration Charges	-	82,600
Conveyance Exp.	13,70,556	3,84,505
Car Rental	1,77,00,000	44,25,000
CSR Activities	65,68,000	-
Die Deplovment Charge	2,33,509	51,193
Director-Remuneration	1,10,83,870	1,04,38,710
Director Sitting Fee	6,37,200	5,15,000
Donation & Charity	2,20,000	3,12,500
Fees & Subcription	45,85,682	14,76,145
Festival & Celebration Expenses	4,69,247	98,680
Fire Extinguishers Charges	1,13,941	53,933
Freight & Cartage	28,06,429	13,71,789
Hiring Charges (Printer)	3,17,528	79,920
Insurance Charges	7,94,998	7,31,101
Interest on Pre-IPO	-	1,299
Interest due to MSME	1,23,413	-
Interest on TCS	-	2,392
Interest on TDS	21,016	68,536
Late Charges	2,284	1,12,139

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Late Delivery Charges	18,73,664	36,17,990
Legal Exp.	2,22,33,847	10,67,970
License fees	13,20,567	14,43,286
Loading & Unloading Charges	23,04,304	1,94,658
Manpower Supply Charges	28,94,011	12,783
Misc. Exp	40,337	-
Office Exp.	19,65,214	5,00,652
Postage & Courier Charges	2,72,825	2,507
Prelimnary Exp. W/off	8,000	8,000
Printing & Stationery	5,13,908	2,69,492
Professional Charges	53,27,216	17,31,745
Penalty TDS	200	-
Penalty From NSE	64,900	-
Lease Rent	3,20,35,180	42,48,000
Repair & Maint. A.C.	-	1,12,408
Repair & Maint. (Building)	6,44,515	10,09,987
Repair & Maint.(Electrical)	6,86,968	4,14,477
Repair & Maint.(Furniture)	2,76,287	1,742
Repair & Maint. of Computer Exp.	2,03,100	1,14,307
Roc Exp.	49,207	17,465
Security Charges	42,04,978	28,39,146
Short & Excess	-	29
Staff Recruitment Exp.	10,140	1,50,000
Sundry Balance Written Off	1,51,255	36,876
Telephone Exp.	3,34,097	23,241
Tender Participation Fees	9,41,425	23,000
Testing Charges	2,88,481	67,557
Tour & Travelling Exp.	37,42,031	41,07,181
ForeignTour & Travelling Exp.	41,56,155	-
Water (D.M.) Exp.	-	1,03,840
Vehicle, Petrol & Maint.	17,77,253	14,98,028
Sub Total	**14,12,13,622**	**4,45,29,710**
Total	**16,97,84,248**	**6,05,68,261**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

2.26 CONTIGENT LIABILITIES AND COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR)

i) Contingent Liabilities

Amount in ₹

	Particulars	As at March 31, 2026	As at March 31, 2025
(a)	Claims against the company not acknowledgeed as debt	75,57,574	70,62,270
(b)	Guarantees; (Bank Guarantee)	2,30,21,681	87,38,657
(c)	Other money for which the company is contingently liable.	Nil	Nil
(d)	Corporate Guarantee for loan against car purchased by an Associate Concern	2,20,00,000	Nil

(e) Legal Case

Most of the ongoing legal matters pertain to the long-standing dispute between Anondita Healthcare (Proprietorship concern) and Swear Healthcare Pvt. Ltd. concerning the theft of intellectual property, forgery, cheating, criminal breach of trust, misappropriation, and criminal conspiracy relating to Anondita Healthcare's registered designs for its glove manufacturing machines.

These proceedings arise from the alleged unauthorized use, manufacture, and commercial exploitation of Anondita Healthcare's proprietary glove manufacturing technology and registered machine designs by Swear Healthcare Pvt. Ltd. and its associates. Accordingly, Anondita Healthcare initiated multiple civil and criminal proceedings to protect its intellectual property rights, seek injunctions, recover damages, and prosecute the persons involved.

As a consequence of these actions, Swear Healthcare Pvt. Ltd. and its associates have also instituted various criminal petitions, civil revision petitions, and other legal proceedings against Anondita Healthcare and its representatives. Thus, the majority of the pending litigations are interconnected and stem from the same underlying dispute involving the Company's registered intellectual property and enforcement of its legal rights.

Anondita Healthcare & Others have filed the Special Leave Petition (SLP) No.D-14046 of 2026 in The Supreme Court of India against the Swear Healthcare Pvt. Ltd. and others vide SLP dated 08.03.2026.

ii) Commitments

Amount in ₹

	Particulars	As at March 31, 2026	As at March 31, 2025
(a)	Estimated amount of contract remaining to be executed on capital account and not provided for:	55,80,68,120	89,87,116
(b)	Other Commitment	Nil	Nil

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

2.27 ADDITIONAL INFORMATION

Amount in ₹

	Particulars		As at March 31, 2026	As at March 31, 2025
	Raw Materials & Chemical		**Consumption**	
	Raw material Consumption		46,68,32,584	30,30,14,423
	Manufactured goods (Finished Goods)	**Sales values**	**Closing Inventory**	**Opening Inventory**
	Condom (31-03-2026)	1,11,48,42,111	1,57,77,104	1,31,44,058
	Condom (31-03-2025)	60,40,01,173	1,31,44,058	83,07,132
	Work in Progress			
	Condom (31-03-2026)		9,76,29,086	6,59,43,250
	Condom (31-03-2025)		6,59,43,250	5,04,83,600
	Other Disclosures		**FY 2025-26**	**FY 2024-25**
(a)	Value of Imports calculated on CIF basis by the company during the financial year in respect of:			
	I. Raw materials;		-	-
	II. Components and spare parts		-	-
	III. Capital goods		39,60,998	-
(b)	Expenditure in foreign currency during the year			-
	Foreign Tour & Travelling		2,99,125	
	Licence Fees		13,20,567	
	Professional Fees		3,70,760	
(c)	Earning in foreign currency during the year		-	-
	Export Sales		2,00,93,523	

2.28 EARNING PER SHARE (EPS)

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Net Profit Attributable to Equity Shareholders	26,82,01,487	10,91,01,260
Face Value per Share (₹)	10	10
Nos of Share outstanding at the year end	1,80,86,618	1,32,93,618
Weighted average number of shares considered for calculation of EPS	1,61,03,760	1,12,53,229
Basic Earning Per Share (₹)	16.65	9.70
Diluted Earning Per Share (₹)	16.65	9.70

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

2.29 EMPLOYEE BENEFITS)

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
The amount to be recognized in the Balance Sheet:		
Net liability/(asset) recognized in Balance Sheet and related analysis	18,81,033	10,44,002
Expense recognized in the statement of Profit and Loss:		
Interest Cost	92,007	47,495
Current Service cost	8,05,620	4,92,935
Net actuarial (gain)/loss recognised in the year	(60,595)	(66,630)
Actuarial assumption		
Discount rate per annum	7.50%	7.00%
Salary Growth rate	5.00%	5.00%
Mortality	IALM 2012-14	IALM 2012-14
Expected rate of return		-
Addition/Withdrawal Rate (per Annum)	10.00%	10.00%

2.30 RELATED PARTY TRANSACTIONS

List of related parties and relationships:

Subsidiary Company

M/s Anondita Healthcare and Rubber Products India Ltd

Entity under Common control of promoter

M/s Anondita Healthcare Products Pvt Ltd

M/s Anondita Healthcare Pvt Ltd

M/s Anondita Latex Products (India) Privatet Limited

M/s Anondita Suncity Healthcare Private Limited

M/s All India Condom Manufacturer Association

M/s Anondita Exultia Pvt Ltd

Partnership Firm

M/s Anondita Healthcare (Partnership Firm)

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

Key Management Personnel (KMP)/Promoter Directors

Mr Anupam Ghosh	Managing Director
Ms Sonia Ghosh (01-04-25 to 29-10-25)	Whole time director
Mr Reshant Ghosh	Whole time director
Mr Amartya Ghosh (22-10-25 to 12-02-26)	Whole time Additional director
Ms Sunita Naithani	Chief Financial officer
Ms Bhawna Bisht (01-12-25 to 31-03-26)	Company Secretary & Compliance Officer
Ms Nutan Agrawal (01-04-25 to 30-11-25)	Company Secretary & Compliance Officer

Detail of transactions with related parties during the year

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Remuneration to KMP/Promoter Director		
Mr Anupam Ghosh	60,00,000	52,74,194
Ms Sonia Ghosh	17,33,870	25,82,258
Mr Reshant Ghosh	30,00,000	25,82,258
Mr Amartya Ghosh	3,50,000	-
Ms Sunita Naithani	12,94,000	10,90,629
Ms Nutan Agrawal	6,00,000	7,72,000
Ms Bhawna Bisht	3,00,000	
Unsecured Loan Received		
Mr Anupam Ghosh	4,45,21,929	4,48,70,736
Unsecured Loans Repaid		
Mr Anupam Ghosh	4,48,64,219	4,35,19,503
Lease Rent Paid		
M/s Anondita Healthcare Products Pvt Ltd	1,33,34,000	42,48,000
M/s Anondita Healthcare (Partnership)	1,77,00,000	44,25,000
Sales of goods		
M/s Anondita Healthcare and Rubber Products India Ltd	11,06,77,351	10,62,18,070
Unsecured Loan Received Back		
M/s Anondita Healthcare and Rubber Products India Ltd	15,91,78,412	7,70,62,491
Unsecured Loan given		
M/s Anondita Healthcare and Rubber Products India Ltd	14,64,77,818	12,02,98,702
Security given		
M/s Anondita Healthcare Products Pvt Ltd	19,50,000	
M/s Anondita Healthcare (Partnership)		25,00,000
Corporate Guarantee Fees paid		
M/s Anondita Healthcare Products Pvt Ltd	4,41,320	
Corporate Guarantee Given in favour of Asscociate Concern		
Anondita Healthcare (Partnership)	2,20,00,000	

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

Balance outstanding

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Long Term Loans & Advances		
M/s Anondita Latex Products (India) Private Limited	31,66,450	31,66,450
Short Term Loans & Advances		
M/s Anondita Healthcare and Rubber Products India Ltd	5,71,89,497	6,98,90,091
Trade receivable		
M/s Anondita Healthcare and Rubber Products India Ltd	3,32,47,270	
M/s Anondita Latex Products (India) Private Limited	3,25,245	3,25,245
Trade Payable		
M/s Anondita Healthcare Products Pvt Ltd	-	6,50,181
Unsecured Loans		
Mr Anupam Ghosh	10,08,943	13,51,233
Security given		
M/s Anondita Healthcare Products Pvt Ltd	19,50,000	
M/s Anondita Healthcare (Partnership)	25,00,000	25,00,000

2.31 OPERATING LEASE

The Company has entered into operating lease arrangements for Factory and office premises.The lease terms range from 1 to 5 years and are renewable by mutual consent.The lease rent expenses recognised in the statement of Profit and Loss during the year is as under

Particulars	Amount (₹)
Lease agreement for Factory and office premises at D-001 Sector 80 Noida,(U. P.) with Anondita Healthcare Products Pvt Ltd.executed w.e.f 17-07-2024	1,33,34,000.00
Lease agreement for Factory and office premises at D-002 Sector 80 Noida,(U. P.) with Mr Kundan Singh executed w.e.f. 01-09-2025	78,47,000.00
Lease agreement for Factory and office premises at D-003 Sector 80 Noida,(U. P.) with Oriole Overseas LLP executed w.e.f. 01-11-25.	64,78,000.00

Future Minimum lease Payments in respect of non- cancellation operating leases are as follows:

Particulars	Amount in ₹
Not Later than 1 Year	4,13,76,000
Later Than 1 Year but not later than 5 Years	14,35,64,000
Later Than 5 Years	-

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

2.32 SEGMENT REPORTING

Business segment

The Company is engaged in manufacturing and trading of condoms. Accordingly, the Company has only one reportable segment and disclosures as per AS 17 are not applicable.

Geographical Segment

The revenue from export of goods is less than 10 percent of total revenue of the company accordingly disclosure as per AS 17 are not applicable.

2.33 MATTERS REQUIRING EXECUTION OF DOCUMENTS PURSUANT TO ACQUISITION OF BUSINESS

a) The Lap for Business Purpose against the Peroperty of Promoter, acquired from Deutsche Bank and the borrowings of 292 lacs from IDFC Bank Ltd. (Co-borrower, Anondita Medicare Ltd.) are in the name of acquiree entity, Anondita Healthcare (Proprietorship concern)

b) Title deed of immovable properties are in the name of acquiree entity Anondita Healthcare (Proprietorship concern) and have yet to be transferred in the name of the company.

c) Fixed Deposit of ₹9,10,749/- held by the company is in the name of acquiree entitee Anondita Healthcare (Proprietorship concern)

d) Bank Guarantee amounting to ₹ 66,43,941/- has been issued against BG limit sanctioned in the name of acquiree entitee Anondita Healthcare (Proprietorship concern)

e) Fixed Deposit of ₹50,24,888/- held by the company is in the name of acquiree entitee Anondita Healthcare(Partnership)

f) The company is owing 15 vehicles (13 cars, 01 bike and 01 Commercial vehicle). Out of that 03 cars are in the name of company and others are in the name of acquiree entity Anondita Healthcare (Proprietorship concern)

g) Investment in Partnership Concern:

The company has taken over the share 50% in partnership firm which owns property at A-33/A, Sector 8, Noida, (U.P.) for which necessary documentation of change of partnership, etc is still in Process.

2.34 CORPORATE SOCIAL RESPONSIBILITY

As required by section 135 of the Companies Act, 2013, the company requires following amount to incur towards CSR expenditure based on previous year's profit.

Amount in ₹

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Amount required to be spent by the company	14,60,347.00	-
Amount spent	65,68,000.00	-
Nature of CSR activities	Amount paid to Deendayal Kamdhenu Goushala Samiti (CSR Reg No.-CSR00015847)	-

The excess amount spent against the CSR obligation will be carried forward and set off in the immediately succeeding three financial years,

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

2.35 Personal balances are subject to their respective confirmation.

2.36 ADDITIONAL REGULATORY INFORMATION

Amount in ₹

	Particulars	As at March 31, 2026	As at March 31, 2025
(i)	Title deeds of immovable property not held in the name of the company	As per Annexure	As per Annexure
(ii)	Revaluation of Property, Plant and Equipment	No revaluation of Property, Plant and Equipment during the year.	No revaluation of Property, Plant and Equipment during the year.
(iii)	Loans or Advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person,	As per Annexure	As per Annexure
(iv)	Capital-Work-in Progress (CWIP)		
(a)	Ageing schedule	As per Annexure	As per Annexure
(b)	Completion schedule	As per Annexure	As per Annexure
(v)	Intangible assets under development	Nil	Nil
(a)	Ageing schedule	Not applicable	Not applicable
(b)	Completion schedule	Not applicable	Not applicable
(vi)	Details of benami Property held	Nil	Nil
(vii)	Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-		
(a)	whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.	Not applicable	Not applicable
(b)	if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.	No discrepancies	No discrepancies
(viii)	Wilful Defaulter	No	No
(ix)	Relationship with Struck off Companies	No	No
(x)	Registration of Charge or satisfaction with Registrar of Companies	Complied	Complied
(xi)	Compliance with number of layers of companies	Not applicable	Not applicable
(xii)	Ratios to be disclosed	As per Annexure	As per Annexure
(xiii)	Compliance with approved Scheme(s) of Arrangements	Not applicable	Not applicable
(xiv)	crypto currency / virtual transaction	Not applicable	Not applicable
(xv)	Utilisation of Borrowed funds and share premium:	Borrowed fund used for the purpose it was availed.	Borrowed fund used for the purpose it was availed.working capital and share premium used for issue of bonus share and writing off pre ipo expenses

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

ANNEXURE TO NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31ST, 2026

Trade Payables ageing schedule at 31-03-2026

Amount in ₹

PARTICULARS	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	1,24,97,381	16,25,916	-	-	1,41,23,297
(ii) Others	6,45,47,350	7,16,717	-	-	6,52,64,067
(iii) Disputed dues —					
MSME	-	-	-	-	-
(iv) Disputed dues —					
Others	-	-	-	-	-
Total	**77044731**	**2342633**	**0**	**0**	**79387364**

Trade Payables ageing schedule at 31-03-2025

Amount in ₹

PARTICULARS	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	79,60,569	19,76,873	-	-	99,37,442
(ii) Others	2,41,78,908	11,41,752	-	-	2,53,20,660
(iii) Disputed dues —					
MSME	-	-	-	-	-
(iv) Disputed dues —					
Others	-	-	-	-	-
Total	**3,21,39,477**	**31,18,625**	**-**	**-**	**3,52,58,102**

Trade Receivables ageing schedule at 31-03-2026

Amount in ₹

PARTICULARS	Outstanding for following periods from due date of payment					
	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	34,57,68,748	2,15,53,629	1,25,57,493	-	-	37,98,79,870
(ii) Undisputed Trade Receivables — considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
	34,57,68,748	**2,15,53,629**	**1,25,57,493**	**-**	**-**	**37,98,79,870**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

Trade Receivables ageing schedule at 31-03-2025

Amount in ₹

PARTICULARS	Outstanding for following periods from due date of payment					
	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	15,28,07,019	18,02,769	1,14,32,645	-		16,60,42,432
(ii) Undisputed Trade Receivables — considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	**15,28,07,019**	**18,02,769**	**1,14,32,645**	**-**	**-**	**16,60,42,432**

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

ANNEXURE TO NOTE 2.36

Refer Note 2.36 (i)

Title deeds of Immovable Property not held in the name of the Company

Relevant line item in the Balance Sheet	Description of item of property	Gross carrying value ₹	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative# of promoter* / director or employee of promoter / director	Property held since which date	Reason for not being held in the name of the company**
Secured Long Term Borrowing Short Term Borrowing	Residential Property at Flat No 704, Narmada BLK-6 PKT-6 Sec-D, Vasant Kunj, New Delhi-110070.	3,14,96,000	Mr Anupam Ghosh	Promoter and Director	17-12-2013	Property acquired vide Business acquisition.
	Property at Plot No. H-437, Khushkhera, Industrial Area, Rajsthan-301019	2,97,69,000	Mr Anupam Ghosh	Promoter and Director	19-05-2006	Property acquired vide Business acquisition.

REFER NOTE 2.36 (III)

Loans or Advances - Additional disclosure

(a) Repayable on demand or

(b) without specifying any terms or period of repayment

Type of Borrower	Current Period		Previous Period	
	Amount outstanding	% of Total	Amount outstanding	% of Total
Related Parties				
M/s Anondita Healthcare and Rubber Products India Ltd	5,71,89,497	94.75	6,98,90,091	95.67
M/s Anondita Latex Products (India) Private Limited	31,66,450	5.25	31,66,450	4.33

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

Refer Note 2.36 (iv a)

CWIP ageing schedule as at 31-03-2026

Particulars	Amount in CWIP for aperiod of				Total
CWIP	Less than 1 year	1-2 years	2-3 years	More than 3 years	
New production line	-	36,62,49,231	-	-	36,62,49,231
Building-D-1	-	4,67,72,248	-	-	4,67,72,248
Building-D-2	12,87,544	-	-	-	12,87,544
Building-D-3	6,41,082	-	-	-	6,41,082

CWIP ageing schedule as at 31-03-2025

Particulars	Amount in CWIP for aperiod of				Total
CWIP	Less than 1 year	1-2 years	2-3 years	More than 3 years	
New production line	4,37,48,110	-	-	-	4,37,48,110.43
Building-D-1	2,12,13,035	-	-	-	2,12,13,035

Refer Note 2.36 (iv b)

CWIP completion schedule

Particulars	To be completed in			
CWIP	Less than 1 year	1-2 years	2-3 years	More than 3 years
New production line	36,62,49,231	-	-	-
Building-D-1	4,67,72,248			
Building-D-2	12,87,544	-	-	-
Building-D-3	6,41,082.00	-	-	-

Notes to the Standalone Financial Statements

for the year ended March 31, 2026

ACCOUNTING RATIOS TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

Particulars	Numerator	Denominator	31-03-2026	31-03-2025	% change	Reason
(a) Current Ratio,	Current Asset	Current Liability	3.17	1.72	84.23	Increase in Current Assets
(b) Debt-Equity Ratio,	Total Debt	Shareholder's Equity	0.29	0.99	-70.34	Increase in Borrowing
(c) Debt Service Coverage Ratio,	Earnings available for debt service	Debt service	1.12	0.60	85.43	Increase in profit
(d) Return on Equity Ratio,	Net profit after tax	Average Shareholder's Equity	0.24	0.40	-39.98	Increase in Shareholder's Equity
(e) Inventory turnover ratio,	Net Sales	Average Inventory	8.28	6.75	22.62	Increase in sale
(f) Trade Receivables turnover ratio	Net Sales	Average Trade receivable	2.94	3.64	-19.32	Increase in Trade Receivable
(g) Trade payables turnover ratio	Credit purchase	Average trade payable	5.98	8.50	-29.69	Increase in Trade Payable
(h) Net capital turnover ratio,	Net sales	Working Capital	2.13	3.57	-40.35	Increase in Working Capital
(i) Net profit ratio (Percent)	Net profit after tax	Net Sales	0.24	0.18	33.19	Increase in Net Profit
(j) Return on Capital employed,	Earning before interest and taxes	Capital employed	0.27	0.32	-14.11	Increase in Capital employed
(k) Return on investment.	{MV(T1) – MV(T0) – Sum [C(t)]}	{MV(T0) + Sum [W(t) * C(t)]}			Nil	

Earning for Debt Service=Net Profit before taxes+Non cash operating expenses+Interest+Other adjustment(loss on sale of Fixed Assets)

Debt Service=Interest & Lease Payments+Principal Repayments

"Net Profit after tax" means reported amount of "Profit / (loss) for the year" and it does not include items of other comprehensive income.

Average Inventory=(Opening+Closing balance)/2

Net Credit Sales=Gross credit sales-sales return

Average trade debtors=(Opening+Closing balance)/2

Working capital=Current assets-Current liabilities

Net profit=Net profit after tax

Capital employed=Tangible Networth+Total Debt+Deferred tax Liability

T1 = End of time period

T0 = Beginning of time period

t = Specific date falling between T1 and T0

MV(T1) = Market Value at T1

MV(T0) = Market Value at T0

C(t) = Cash inflow, cash outflow on specific date

W(t) = Weight of the net cash flow (i.e. either net inflow or net outflow) on day 't', calculated as [T1 – t] / T1

Companies may provide ROI separately for each asset class (e.g., equity, fixed income, money market, etc.).

Independent Auditor's Report on the Audit of the Consolidated Financial Statements

To the Members of

ANONDITA MEDICARE LIMITED

OPINION

We have audited the accompanying consolidated financial statements of ANONDITA MEDICARE LIMITED (the "Holding Company" or the "Company"), its subsidiary and partnership firm (Holding Company its subsidiary and partnership firm together referred to as "the Group") which comprise the consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss and the Consolidated Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate financial statements and on the other financial information of the subsidiary and partnership firm, the partnership firm is not subjected to audit, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group, its associates as at March 31, 2026, their consolidated profit and their consolidated cash flows for the year ended on that date.

BASIS FOR OPINION

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

EMPHASIS OF MATTER

1. The company is in the process of getting transferred the following properties in the name of the company:

   a. Residential Property at Flat No 704, Narmada BLK-6 PKT-6 Sec-D, Vasant Kunj, New Delhi-110070

   b. Property at Plot No. H-437, KhushKhera, Industrial Area, Rajsthan-301019.

   [Refer Note Note No 2.32 (b)]

2. The company has taken over the share 50% in partnership firm which owns property at A-33/A, Sector 8, Noida, (U.P.) for which necessary documentation of change of partnership, etc is still in Process

   [Refer Note No 2.32 (g)]

3. The company is in the process of getting transferred the following:

   a. The Lap for Business Purpose against the Property of Promoter acquired from Deutsche Bank and the borrowings of 292 lacs from IDFC Bank Ltd. (Co-borrower, Anondita Medicare Ltd.) are in the name of acquiree

   b. Fixed Deposit of ₹ 9,10749/- held by the company is in the name of acquiree entity Anondita Healthcare (Proprietorship concern);

   c. The company is owning 15 vehicles (13 cars, 01 bike and 01 Commercial vehicle). Out of that 03 cars are in the name of company and others are in the name of acquiree entity Anondita Healthcare (Proprietorship concern)

   [Refer Note No 2.32 (a, c, and f)]

Our opinion is not modified in respect of above matters.

THE KEY AUDIT MATTER

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the standalone financial statements for the financial year ending March 31, 2026. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report.

The Key Audit Matters	How the matter was addressed in our report
Revenue from sale of products Revenue is recognised when the property in the goods are transferred to the buyer or all significant risks and rewards of ownership have been transferred to the buyer for a price and the seller retains no effective control of the goods transferred associated with ownership; and No significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods.	Our audit procedures included the following: We evaluated the company's accounting policies related to revenue recognition and assessed the compliance in terms of AS-9 on "Revenue Recognition" We performed a walkthrough, evaluated the design and tested the operating effectiveness of controls related to the revenue recognition process; Tested the design, implementation and operating effectiveness of the Company's general controls and key manual controls. These are in respect of the Company's controls which govern timing of recognition of revenue. For revenue from sale of products, we selected samples (including year-end testing of cut-off transactions) and tested the underlying documents, including customer contracts, invoices and transporter/shipping documents to assess and analyse the timing of recognition of revenue and contractual terms, performed trend analysis over revenue as compared to previous periods.

INFORMATION OTHER THAN THE CONSOLIDATED FINANCIAL STATEMENTS AND AUDITORS' REPORT THEREON

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Company's Annual Report, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit, or otherwise appears to be materially misstated.

When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action in accordance with the applicable laws and regulations. We have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, and consolidated cash flows of the Group in accordance with the AS and other accounting principles generally accepted in India. This respective Board of Directors of the companies included in the Group, are responsible for 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; the 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Company.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

OTHER MATTERS

The consolidated financial statement include the audited financial statement of 01 subsidiary and 01 associate (partnership firm). We did not audit the financial statements and other financial information, in respect of subsidiary and the associate (partnership firm) is not subjected to audit. The consolidated financial statements include total assets of INR 30.95 crore as at March 31, 2026 and total revenues of INR 36.79 crore for the year ended on that date, as considered in the consolidated financial statements. These financial statements and other financial information have been audited by other auditors, which financial statements, other financial information and auditor's reports have been furnished to us by the management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary and associate, and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary is based solely on the reports of such other auditors

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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 Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standard specified under Section 133 of the Act.

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

   f) With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

   g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the period is in accordance with the provisions of section 197 of the Act.

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

      i. the Company does not have any pending litigations which would impact its financial position.

      ii. the Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

      iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

      iv. (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the note 2.24 to the Consolidated Financial Statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

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

      v. The company has neither paid nor declared dividend during the period.

      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 period 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.

For **Jain Chopra & Company**
Chartered Accountants
FRN: 002198N

Rajesh Kumar
Partner
M.No. 501860
UDIN: 26501860STREOQ1904

Date: 22-05-2026
Place: Noida

"Annexure A" to the Independent Auditor's Report

Referred to in paragraph 1(f) under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the Consolidated Financial Statements of the Company for the year ended March 31, 2026:

REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (I) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

In conjunction with our audit of the consolidated financial statements of Anondita Medicare Limited (hereinafter referred to as the "Holding Company") as of and for the year ended March 31, 2026, we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") its associate which is a partnership firm based in India, as of that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Holding Company's management is responsible for establishing and maintaining internal financial controls based on, "the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI)". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITOR'S RESPONSIBILITY

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

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

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

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

OPINION

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

OTHER MATTERS

Our report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements of the Holding Company, in so far as it relates to these

a) Subsidiary company which is incorporated in India is based on the corresponding report of the auditor,

b) Partnership firm is not subjected to audit

For **Jain Chopra & Company**
Chartered Accountants
FRN: 002198N

Rajesh Kumar
Partner
M.No. 501860
UDIN: 26501860STREOQ1904

Date: 22-05-2026
Place: Noida

Consolidated Balance sheet

as at March 31, 2026

Amount in ₹

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I. EQUITY AND LIABLITIES			
1. Shareholders' funds			
(a) Share Capital	2.1	18,08,66,180	13,29,36,180
(b) Reservs and surplus	2.2	1,11,15,05,692	23,80,36,027
(c) Minority Interest		2,03,21,845	1,18,16,107
(d) Money received against share warrants			-
2. Share application money pending allotment			-
3. Non - current liabilities			-
(a) Long-term borrowings	2.3	23,87,02,653	11,90,76,039
(b) Deferred Tax Liability (net)	2.4	1,93,52,179	8,56,482
(c) Other Long term liabilities			-
(d) Long Term Provision	2.5	17,79,931	9,82,517
4. Current liabilities			-
(a) Short-term borrowings	2.6	9,73,11,993	15,48,33,973
(b) Trade payables	2.7		-
A) Total outstanding dues of micro enterprises and small enterprises		1,41,23,297	1,23,87,927
B) Total outstanding dues of creditors other than micro enterprises and small enterprises		6,61,55,659	2,57,64,565
(c) Other current liabilities	2.8	2,48,78,548	2,10,06,242
(d) Short-term Provisions	2.9	7,33,14,258	5,12,16,825
Total		**1,84,83,12,235**	**76,89,12,884**
ASSETS			
1) Non Current Assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	2.10	39,09,75,788	12,37,04,027
(ii) Intangible assets			-
(a) Goodwill		19,17,506	19,17,506
(iii) Capital Work In Progress		41,49,50,105	6,49,61,145
(iv) Intangible assets under development			-
(b) Non-current Investments	2.11	3,31,40,000	3,31,40,000
(c) Deferred tax assets (net)		23,891	22,011
(d) Long-term loans and advances	2.12	2,20,79,135	37,66,450
(e) Other non - current assets	2.13	16,000	28,306
2) Current Assets			-
(a) Current investments			-
(b) Inventories	2.14	20,75,00,553	13,49,86,230
(c) Trade receivables	2.15	51,85,66,750	26,75,33,058
(d) Cash and Cash Equivalents	2.16	9,65,20,943	42,93,658
(e) Short-term loans and advances	2.17	11,14,55,618	9,50,60,140
(f) Other current assets	2.18	5,11,65,946	3,95,00,353
Total		**1,84,83,12,235**	**76,89,12,884**

The above consolidated balance sheet should be read in conjuction with accompanying notes

As per our Audit Report of even date attached
For **JAIN CHOPRA & COMPANY**
Chartered Accountants
FRN: 002198N

For & On behalf of the Board
Anondita Medicare Limited

Rajesh Kumar
(Partner)
M.No.501860
UDIN:26501860STREOQ1904

Anupam Ghosh
Managing Director
DIN: 02675517

Reshant Ghosh
Wholetime Director
DIN: 08632812

Place: Noida
Date:22.05.2026

Bhawna Bisht
Company Secretary
M.No-A70843

Sunita Naithani
CFO
PAN: AHRPN2294H

Consolidated Statement of Profit & Loss Account

for the year ended March 31, 2026

Amount in ₹

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I. Revenue from operations	2.19	1,37,41,56,875	76,99,06,686
II. Other Income	2.20	84,23,849	13,87,890
III. Total Income (I +II)		**1,38,25,80,724**	**77,12,94,576**
IV. Expenses:			
Cost of Materials Consumed	2.21	52,21,12,794	33,76,69,286
Purchase of Stock-in-Trade		13,64,53,758	7,44,85,600
Change in inventories of finished goods, Work in progress and Stock in Trade	2.22	(5,79,51,006)	(2,93,20,353)
Employee benefit expense	2.23	8,32,85,203	6,86,79,627
Financial costs	2.24	3,53,80,302	2,91,09,364
Depreciation and amortization expense	2.10	1,08,08,534	75,78,638
Other expenses	2.25	18,35,95,246	6,18,69,958
Total Expenses		**91,36,84,831**	**55,00,72,120**
V. Profit before exceptional and extraordinary items and tax (III - IV)		46,88,95,892	22,12,22,456
VI. Exceptional Items			-
VII. Profit before extraordinary items and tax (V - VI)		46,88,95,892	22,12,22,456
VIII. Extraordinary Items			-
IX. Profit before tax (VII - VIII)		46,88,95,892	22,12,22,456
X. Tax expense:			
(1) Current tax		10,15,28,982	5,53,25,384
(2) IncomeTax for Earlier years		59,07,674	
(3) Deferred tax Liability/(Assets)		1,84,93,817	8,50,071
XI. Profit(Loss) for the year from continuing operations (IX - X)		34,29,65,419	16,50,47,001
XII. Profit/(Loss) from discontinuing operations			
XIII. Tax expense of discounting operations			
XIV. Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII)			
XV. Profit/(Loss) for the year (XI + XIV)		34,29,65,419	16,50,47,001
Profit for the Year attributable to			
a. Owners of the Company		33,44,59,681	15,88,21,162
b. Minority Interest		85,05,738	62,25,838
XVI. Earning per equity share:			
(1) Basic		20.77	14.11
(2) Diluted		20.77	14.11

The above consolidated statement of profit and loss should be read in conjuction with accompanying notes

As per our Audit Report of even date attached
For **JAIN CHOPRA & COMPANY**
Chartered Accountants

For & On behalf of the Board
Anondita Medicare Limited

Rajesh Kumar
(Partner)
M.No.501860
UDIN:26501860STREOQ1904

Anupam Ghosh
Managing Director
DIN: 02675517

Reshant Ghosh
Wholetime Director
DIN: 08632812

Place: Noida
Date:22.05.2026

Bhawna Bisht
Company Secretary
M.No-A70843

Sunita Naithani
CFO
PAN: AHRPN2294H

Consolidated Statement of Cash Flow

for the year ended March 31, 2026

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Profit before tax	46,88,95,892	22,12,22,456
Adjustments for:		
Depreciation & amortization expense	1,08,08,534	75,78,638
Interest expense on borrowings	3,53,80,302	3,20,73,852
Interest income	(10,65,221)	(3,95,290)
Loss on sale of Car		85,877
Provision for Gratuity		
Preliminary exp written off	12,305	12,305
Operating Profit before working capital changes	51,40,31,812	26,05,77,838
Changes in operating assets and liabilities:		
Increase/(decrease) in trade payables	4,21,26,464	(4,84,81,767)
Increase/(decrease) in other current liabilities	38,72,306	(1,17,09,426)
Increase/(decrease) in Short Term Provisions	(5,11,15,722)	61,485
Increase/(decrease) in Long Term Provisions	7,97,414	4,12,315
Decrease/(increase) in trade receivables	(25,10,33,692)	(11,13,81,929)
Decrease/(increase) in Inventory	(7,16,99,823)	(2,76,37,270)
Decrease/(increase) in Short Term loans and advances	(1,63,95,478)	(14,56,42,848)
Decrease/(increase) in Long Term loans and advances	(1,83,12,685)	3,40,88,550
Decrease/(increase) in other current assets	(1,16,65,593)	(1,99,17,784)
Decrease/(increase) in other Non-current assets		
	(37,34,26,808)	(33,02,08,674)
Cash generated from operations	**14,06,05,004**	**(6,96,30,836)**
Income taxes refunded/(paid)	(3,42,23,510)	(44,10,170)
Net cash flow from operations (A)	**10,63,81,494**	**(7,40,41,006)**
Cash flow from investing activities		
Purchase of/Advances for property, plant & equipment and Intangible assets	(62,80,69,248)	(6,73,89,582)
Sale of property, plant & equipment		4,23,000
Investment in Noncurrent Investment		(20,17,506)
(Increase)/Decrease in other advance		-
Interest received	10,65,221	3,95,290
Purchase of Fixed Assets in acquisition of Business		(12,87,83,279)
Purchase of Investments in acquisition of Business		(3,31,40,000)
Purchase of Advances in acquisition of Business		(1,01,91,975)
Purchase of Trade Receivable in acquisition of Business		(12,48,27,211)
Purchase of Inventories in acquisition of Business		(7,10,14,758)
Purchase of Other Assets in acquisition of Business		(1,12,59,620)
Purchase of Trade advances in acquisition of Business		(3,78,55,000)
Purchase of Trade Payable in acquisition of Business		5,00,67,015
Purchase of Other Liabities in acquisition of Business		90,34,405
Purchase of Borrowings in acquisition of Business		24,01,28,530
Purchase of Deferred Tax in acquisition of Business		-
Purchase of Provisions in acquisition of Business		5,70,202
Purchase of Cash & Cash Equivalents in acquisition of Business		(26,71,507)
Less: Cash & Cash Equivalents		26,71,507
Net cash used in investing activities (B)	**(62,70,04,027)**	**(18,58,60,489)**

Consolidated Statement of Cash Flow

for the year ended March 31, 2026

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Cash flow from financing activities		
Proceeds from issue of capital/equity shares		7,34,16,320
Further Issue of Capital	4,79,30,000	1,42,20,100
Share Premium	64,70,55,000	14,64,36,320
Share Issue Expense	(10,88,59,514)	(1,92,10,932)
Proceeds/(Repayment) of Long Term Borrowings	11,96,26,614	(12,10,52,491)
Increase/(decrease) in Short Trem Borrowings	(5,75,21,980)	15,30,90,839
(Repayment)Receipt of borrowing		4,46,42,123
Interest paid	(3,53,80,302)	(3,20,73,852)
Net cash flow from/(used in) financing activities (C)	**61,28,49,819**	**25,94,68,427**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	9,22,27,285	(4,33,067)
Cash and cash equivalents at the beginning of the year	42,93,658	47,26,725
Cash and cash equivalents at the closing of the year	**9,65,20,943**	**42,93,658**
Cash in hand	25,25,638	18,13,612
Balances with banks:		-
- On FDR	6,10,84,941	10,00,000
- on other than current acount	1,44,90,145	
- On current accounts	1,84,20,219	14,80,046
Total	**9,65,20,943**	**42,93,658**

As per our Audit Report of even date attached
For **JAIN CHOPRA & COMPANY**
Chartered Accountants
FRN: 002198N

For & On behalf of the Board
Anondita Medicare Limited

Rajesh Kumar
(Partner)
M.No.501860
UDIN:26501860STREOQ1904

Anupam Ghosh
Managing Director
DIN: 02675517

Reshant Ghosh
Wholetime Director
DIN: 08632812

Place: Noida
Date:22.05.2026

Bhawna Bisht
Company Secretary
M.No-A70843

Sunita Naithani
CFO
PAN: AHRPN2294H

CORPORATE INFORMATION

ANONDITA MEDICARE LIMITED, (The Company), is a public limited company domiciled in India and incorporated under the provisions of Companies Act, 2013 having its registered office at FLAT No. 704, NARMADA BLK, N6, SEC-D, PKT-6 VASANT KUNJ, NEW DELHI-110070. The company has acquired business from Anondita Healthcare (Proprietorship firm) on 01-04-2024 vide Business Takeover Agreement (BTA) dated 01-04-2024 on going concern basis. The company is in the business of manufacturing and trading of condoms in various brand name. The company has manufacturing unit in Noida, Uttar Pradesh.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1. Basis of preparation of financial statements

The financial statements have been prepared in accordance with the generally accepted accounting principles ("GAAP") in India under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 133 of the companies Act, 2013 ("The Act ") and other relevant provisions of the said Act.

1.2. Use of Estimate

The preparation of the financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the results of operations during the reporting year. Actual results could differ from these estimates. Any revision from the estimate is recognized prospectively.

1.3. Property, Plant & Equipment ("PPE") and depreciation

a) Property, Plant & Equipment are stated and carried at cost less accumulated depreciation/impairment loss. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

b) Depreciation has been provided on the straight line methodovertheusefullifeofassetsprescribedinScheduleIIto the Companies Act, 2013.

1.4. Borrowing Costs

a) Borrowing cost consist of interest, ancillary cost and other cost in connection with the borrowing of funds.

b) Borrowing costs that are directly attributable to the acquisition or construction of a qualifying asset are capitalized as part of the cost of that asset, up to the date such assets are ready for their intended use. Other borrowing costs are charged to revenue.

1.5. Investments

Investments are classified into current and non-current investments. Investments are stated at cost includes acquisition charges such as brokerage and fees. Investments are further classified into quoted and non-quoted investment.

Long-term investments are carried at cost. However, when there is a decline, other than temporary, in the value of a long term investment, the carrying amount is reduced to recognise the decline.

The carrying amount for current investments is the lower of cost and fair value.

1.6. Inventories

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

b) 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.

c) 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.

1.7. Revenue Recognition

a) Revenue is recognised when the property in the goods are transferred to the buyer or all significant risks and rewards of ownership have been transferred to the buyer for a price and the seller retains no effective control of the goods transferred associated with ownership; and

b) No significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods.

1.8. Earnings per share

a) Basic earnings per share is computed using the weighted average number of equity shares outstanding during the year.

b) Diluted earnings per share is computed using the weighted average number of equity and dilutive equity equivalent shares outstanding at the year end, except where the results are anti-dilutive.

1.9. 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 plans

The Company's employee provident fund scheme is a defined contribution plan. A defined contribution plan is a post-employment benefit plan under which the company pays fixed contributions to the Regional Provident Fund Commissioner and will have no obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefit expense in the Profit and Loss Account in the year employee renders the related service.

Defined benefit plans

The Company's gratuity plan is a defined benefit plan, recognised in the financial statement as per actuarial valuation report.

1.10. Taxation

a) Provision for tax consists of current tax and deferred tax. Current tax provision is computed for current income based on the tax liability after considering allowances and exemptions.

b) Deferred tax assets and liabilities are computed on the timing differences at the balance sheet date between the carrying amount of assets and liabilities and their respective tax bases. Deferred tax assets are recognized based on management estimates of available future income and assessing its certainty.

1.11. Provisions and contingent liabilities

a) A provision is recognized in the financial statements when there exists a present obligation as a result of a past event, the amount of which can be reliably estimated, and it is probable that an outflow of resources will be necessary to settle the obligation.

b) Contingent liability is 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 and/or is a present obligation that arises from past events but is not recognized because either it is not probable that an outflow of resources embodying economic benefits will be necessary to settle the obligation or the amount of the obligation cannot be reliably estimated.

1.12. Current and non-current classification

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current -non-current classification of assets and liabilities.

1.13. Transaction in Foreign Currency

a) Foreign currency transactions are recorded at applicable exchange rates prevailing on the date of the respective transaction. Exchange difference arising on foreign currency transactions settled during the year are recognised as income or expense in the period in which they arise except those arising on repayment of liabilities incurred for the purpose of acquiring fixed assets which are adjusted in carrying amount of the respective fixed assets.

b) Monetary assets and liabilities in foreign currency, which are outstanding as at the year-end, are translated at the year-end closing exchange rate and the resultant exchange differences are recognized in the Profit and Loss Account except in the cases of forward exchange contracts, premium or discount arising at the inception of a forward exchange contract is amortised as expense or income over the life of the contract.

1.14. 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.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

2.1 SHARE CAPITAL

Amount in ₹

Particulars		As at March 31,2026		As at March 31,2025	
		Nos of Shares	Amount	Nos of Shares	Amount
(a)	Authorised Share Capital				
	Equity shares of ₹ 10/- each	2,00,00,000	20,00,00,000	2,00,00,000	20,00,00,000
(b)	Issued subscribed and fully paid -up shares capital				
	Equity Shares of ₹ 10/- each fully paid up	1,80,86,618	18,08,66,180	1,32,93,618	13,29,362

Of the above

1. 73,40,400 no of Equity shares being alloted for consideration other than cash, on transfer of business by the erstwhile proprietor to the company
2. 1522010 no of shares alloted in Pre-IPO issue
3. 4793000 no of shares alloted in IPO issue
4. 4431208 no of Equity shares alloted as Bonus shares by capitalisation of share premium and for consideration other than cash.

Total issued, subscribed and fully paid - up shares capital	**1,80,86,618**	**18,08,66,180**	**1,32,93,618**	**13,29,36,180**

(c) Reconcilations of shares outstanding at the begning and at the end of the year

Amount in ₹

Particulars	As at March 31,2026		As at March 31,2025	
	Numbers	Amount	Numbers	Amount
At the begning of the year	1,32,93,618	13,29,36,180	1,00,000	10,00,000
Equity share issued during the year	47,93,000	4,79,30,000	87,62,410	8,76,24,100
Bonus share issued during the year			44,31,208	4,43,12,080
Outstanding at the end of the year	1,80,86,618	18,08,66,180	1,32,93,618	13,29,36,180

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

Amount in ₹

Name of Promoter	As at March 31,2026		As at March 31,2025		% of Change during the period
	Nos of Shares	% of Total Shares	Nos of Shares	% of Total Shares	
Anupam Ghosh	1,12,11,591	61.99	1,11,60,595	83.95	-21.97
Sonia Ghosh	30,002	0.17	2	0.00	0.17
Reshant Ghosh	45,002	0.25	2	0.00	0.25
Others	68,00,023	37.60	21,33,019	16.05	21.55
Total	**1,80,86,618**	**100.00**	**1,32,93,618**	**100.00**	

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

(e) Detail of shareholding more than 5% shares in the company

Amount in ₹

Name of the shareholder	As at March 31,2026		As at March 31,2025	
	Nos of Shares	% of Holding	Nos of Shares	% of Holding
Anupam Ghosh	1,12,11,591	61.99%	1,11,60,595	83.95%

(f) Description of the rights, preferences and restriction attached to each class of shares

The company has only one class of shares referred to as equity shares having a par value of ₹ 10/-. Each holder of equity shares is entitled to one vote per share.Each share is entitiled to equal dividend declared by the company and approved by the share holders of the company.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company in proportion to the number of equity shares held by the shareholders, after distribution of all preferential amounts. However, no such preferential amounts exist currently.

2.2 RESERVES AND SURPLUS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
RESERVES		
Security Premium	7,75,45,683	3,39,77,295
Opening balance		
# Share in Security premiun of Subsidiary	53,81,95,485	4,35,68,388
Closing balance	**61,57,41,168**	**7,75,45,683**
SURPLUS		
Opening balance	16,04,90,344	(38,000)
Profit after tax for the year	33,52,74,180	16,05,28,343
Less :- Transfer to General Reserve		
Closing balance	49,57,64,524	16,04,90,344
Total	**1,11,15,05,692**	**23,80,36,027**

#Amount of Share premium account is net off share issue expenses of ₹.10,88,59,514.99 (Pr Yr 1,27,19,265.00)

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

2.3 LONG TERM BORROWINGS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Secured		
Term Loan:		
From Banks	-	
Deutsche Bank	2,88,43,517	3,43,19,804
IDFC Bank	7,25,67,807	7,50,08,355
ICICI bank (Vehicle Loan)	6,12,317	12,70,686
HDFC Bank (Vehicle Loan)	36,75,329	-
The Karur Vysya Bank Ltd	3,87,33,519	
Karur Vysya Bank	3,61,12,007	
From NBFC		
Oxyzo Financial Services Private Limited	35,83,935	71,25,961
Tata Capital Ltd	5,08,24,400	
Unsecured	-	-
Bajaj Finance Ltd	27,40,879	
Loan from Related Party	10,08,943	13,51,233
Total	**23,87,02,653**	**11,90,76,039**

Nature of Security and Terms of Repayment for Secured Loans availed from Banks and NBFC

1. **Term Loan Facility From Deutsche Bank @9.9%-repayable in 180 months from the date of sanction 25/08/20216 and Secured by**
   - Mortgage by deposit of title deeds of Residential Property at Flat No 704, Narmada BLK-6 PKT-6 Sec-D, Vasant Kunj, New Delhi-110070.
   - Mortgage by deposit of title deeds of Residential Property at C-6 Sector 27, Noida, Gautam Budh Nagar, U.P.-201301. The said property is owned by Mr. Anupam Ghosh, the Managing Director of the company.
   - Mortgage by deposit of title deeds of Residential Property at H-78 Jalvayu Vihar, Sector 25, Noida, Gautam Budh Nagar, U.P.-201301.The said property is owned by Mr. Anupam Ghosh, the Managing Director of the company
   - Mortgage by deposit of title deeds of Residential Property at C-7 Sector 27, Noida, Gautam Budh Nagar, U.P.-201301. The said property is in joint names of Mr. Anupam Ghosh & Mrs Sonia Ghosh, the Promotors of the company.
2. **Term Loan Facility From IDFC Bank repayable in 180 months from the date of sanction and Secured by:**
   - Term Loan Facility of ₹ 3.12 Crore@ 9.85% rate of interest and repayable in 180 months from the date of sanction 30/04/2022
   - Term Loan Facility of ₹ 1.97Crore @ 9.7% interest rate and repayable in 180 months from the date of sanction 31/07/2023
   - Term Loan Facility of ₹ 2.92 Crore @ 9.5% interest rate and repayable in 180 months from the date of sanction 31/01/2025

   The above loan is Secured by Property at Plot No. 33A, Block A, Sector 8 Phase-I Noida, Gautam Budh Nagar, UP-201301 owned by Anondita Healthcare, a partnership concern in which the Company is 50% partner vide agreement dated :01/04/2024

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

3. **Term Loan Facility from Oxyzo Financial Services Pvt Ltd repayable in 60 months from the date of sanction and Secured by:**
   - Term Loan Facility for working Capital from Oxyzo Financial Services Pvt Ltd @ 13.25% date of sanction 26-12-2022 I for 60 months @ ₹ 275000/- EMI, Secured by Property at Plot No. H-437, Khushkhera, Industrial Area, Rajsthan-301019 .
   - Term Loan Facility for working Capital from Oxyzo Financial Services Pvt Ltd @ 13.25% date of sanction 26-12-2022 for 60 months @ ₹ 16667/- EMI, Secured by Property at Plot No. H-437, Khushkhera, Industrial Area, Rajsthan-301019

4. **Term Loan Facility from Karur Vyasya Bank repayable in 180 months from the date of sanction and Secured by:**
   - Loan amounting ₹ 4.00 Crore @ 9.5% date of sanction 22.12.2025 is taken by Mortgage of title deeds of Residential Property at C-5 Sector 27, Noida, Gautam Budh Nagar, U.P.-201301. The said property is in joint names of Mr. Anupam Ghosh & Mrs Sonia Ghosh, the Promotors of the company.
   - Loan Amounting ₹ 3.74 Crore @ 9.5% date of sanction 22.12.2025 is taken by mortgage of tiltle deeds of Commercial Property D-001, sector-80, Noida, U.P.-201301 is in name of Group Company M/s Anondita Healthcare Product Pvt Ltd

5. Term Loan Facility from Tata Capital Ltd of ₹ 6.35 Crore @ 11.00% floating repayable in 60 months from the date of sanction 28.02.2026 of ₹ 7.50 crore and Secured against Plant & machinery of the company.

6. Vehicle Loan from ICICI Bank by hypothecation of CAR for 60 months.

7. Vehicle Loan from HDFC Bank by hypothecation of CAR for 60 months.

8. Loans are Guaranteed by Director

9. Unsecured loan taken by subsidiary from Bajaj Finance Ltd ₹ 35 lakhs

2.4 DEFERRED TAX LIABILITY(NET)

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred Tax liab on PPE	1,98,25,598	8,91,114
Deferred Tax Asset on Gratuity	(4,73,419)	(34,632)
Deferred Tax Liability(Net)	**1,93,52,179**	**8,56,482**

2.5 LONG TERM PROVISIONS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for employee benefits		
Gratuity	17,79,931	9,82,517
Total	**17,79,931**	**9,82,517**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

2.6 SHORT TERM BORROWINGS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Secured		
From Banks		
Deautshe Bank (Working Capital Loan)	6,98,03,250	4,86,95,409
Deautshe Bank (Cash Credit)	-	9,48,03,367
ICICI Bank (Vehicle Loan)	4,42,293	12,34,306
HDFC Bank (Vehicle Loan)	8,12,421	-
Current Maturity of Term Loan		
From bank	95,16,721	55,79,173
From NBFC	1,62,05,604	35,00,004
Car Loan from Bajaj Finance Limited	5,31,704	
Unsecured	-	-
Current Maturity of Term Loan from NBFC	-	10,21,714
Related Party	-	
Total	**9,73,11,993**	**15,48,33,973**

Working Capital Loans facility from Banks are secured by hypothecation of stocks and book debts and Collateral security of following property

1. Mortgage by deposit of title deeds of Residential Property at Flat No 704, Narmada BLK-6 PKT-6 Sec-D, Vasant Kunj, New Delhi-110070.

2. Mortgage by deposit of title deeds of Residential Property at C-6 Sector 27, Noida, Gautam Budh Nagar, U.P.-201301.

3. Mortgage by deposit of title deeds of Residential Property at H-78 Jalvayu Vihar, Sector 25, Noida, Gautam Budh Nagar, U.P.-201301.

4. Mortgage by deposit of title deeds of Residential Property at C-7 Sector 27, Noida, Gautam Budh Nagar, U.P.-201301.

Loans are Guaranteed by Director

2.7 TRADE PAYABLES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro enterprises and small enterprises	1,41,23,297	1,23,87,927
Total outstanding dues of creditors others than micro enterprises and small enterprises	6,61,55,659	2,57,64,565
Total	**8,02,78,956**	**3,81,52,492**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

2.7.1 Micro, Small and Medium Enterprises

Amount in ₹

	Particulars	As at March 31, 2026	As at March 31, 2025
	The information as required to be disclosed pursuant to the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) has been determined to the extent such parties have been identified on the basis of information available with the Company.		
a)	Amount remaining unpaid		0.00
	Principal	2116461	
	Interest	123413	
b)	Interest paid by the Company under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day	-	0.00
c)	Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006);	-	0.00
d)	Interest accrued and remaining unpaid at the end of the year	-	0.00
e)	Interest remaining due and payable (pertaining to prior years), until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under Section 23 of MSMED Act 2006.	-	0.00
Total		**2239874**	

The above disclosure has been given on the basis of information available with the company

2.8 OTHER CURRENT LIABILITIES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Advance From Customer	51,67,830	62,37,622
Statutory liability	27,57,869	8,81,501
Interest due to MSME	1,23,413	
Interest accrued	20,52,286	
Cheque Issued but not Presented	-	22,09,550
Unearned income	27,81,894	
Expenses payable	1,19,95,256	1,16,77,569
Total	**2,48,78,548**	**2,10,06,242**

2.9 SHORT TERM PROVISIONS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for employee benefits		
Gratuity	1,01,103	61,485
Provision for income tax	7,32,13,155	5,11,55,340
Total	**7,33,14,258**	**5,12,16,825**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

NOTE NO. 2.10

Amount in ₹

PARTICULARS	LAND FREEHOLD	BUILDING	PLANT & MACHINERY	FURNITURE & FIXTURE	IT EQUIPMENT	OFFICE EQUIPMENT	VEHICLE	TOTAL
GROSS BLOCK								
Balance as at 01-04-25		6,12,65,000	5,78,65,386	22,19,808	2,15,617	17,26,278	76,89,071	**13,09,81,159**
Balance as at 01-04-25 Subsidiary		-	-	-	73,106	2,62,136	7,10,769	**10,46,011**
Addition/Adjustment		3,16,098	27,02,76,908	6,47,660	33,630	16,07,865	51,11,875	**27,79,94,036**
Addition/Adjustment Subsidiary		-	-	-	86,258	-	-	**86,258**
Disposal/Adjustment		-	-	-	-	-	-	-
Disposal/Adjustment Subsidiary		-	-	-	-	-	7,10,769	**7,10,769**
Balance as at 31-03-26		**6,15,81,098**	**32,81,42,294**	**28,67,468**	**4,08,611**	**35,96,279**	**1,28,00,946**	**40,93,96,695**
ACCUMULATED DEPRECIATION								
Balance as at 01-04-25		1,26,254	45,22,658	5,47,026	91,522	2,93,586	18,84,316	**74,65,361**
Balance as at 01-04-25 Subsidiary		-	-	-	18,927	1,28,085	2,01,892	**3,48,903**
Addition/Adjustment		1,26,254	78,83,156	5,20,702	50,602	3,16,127	18,14,847	**1,07,11,688**
Addition/Adjustment Subsidiary		-	-	-	53,512	43,334	-	**96,846**
Disposal/Adjustment		-	-	-	-	-	-	
Disposal/Adjustment Subsidiary		-	-	-	-	-	2,01,892	**2,01,892**
Balance as at 31-03-26		**2,52,509**	**1,24,05,813**	**10,67,728**	**2,14,563**	**7,81,132**	**36,99,163**	**1,84,20,906**
								-
WDV 31-03-25		6,11,38,746	5,33,42,728	16,72,782	1,78,273	15,66,743	58,04,755	**12,37,04,027**
WDV 31-03-26		6,13,28,589	31,57,36,480	17,99,740	1,94,048	28,15,147	91,01,783	**39,09,75,788**

CAPITAL WORK IN PROGRESS	Building	Plant & Machinery
Balance as at 01-04-25	2,12,13,035	4,37,48,110
Addition/Adjustment	2,74,87,839	56,75,67,803
Disposal/Adjustment		24,50,66,682
Balance as at 31-03-26	4,87,00,874	36,62,49,231

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

2.11 NON CURRENT INVESTMENT

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Non Current Investment		
Investment in Partnership firm	3,31,40,000	3,31,40,000
Total	**3,31,40,000**	**3,31,40,000**

2.12 LONG TERM LOANS & ADVANCES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured considered good	-	
Capital Advance for purchase of land	6,00,000	6,00,000
Advance Paid to Others for capital goods	1,83,12,685	
Loans and advances to related party	-	-
Anondita Latex Product India Private Limited	31,66,450	31,66,450
Total	**2,20,79,135**	**37,66,450**

2.13 OTHER NON-CURRENT ASSETS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Preliminary Exp	16,000	28,306
Total	**16,000**	**28,306**

2.14 INVENTORIES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Raw Material	1,27,79,353	59,93,723
Packing Material	87,28,512	45,47,220
Finished Goods	8,83,63,602	5,85,02,037
Work in Progress	9,76,29,086	6,59,43,250
(Valued at cost or net relisable value whichever is less)		
Total	**20,75,00,553**	**13,49,86,230**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

2.15 TRADE RECEIVABLES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Receivable		
Secured Considered good		
Unecured Considered good	51,85,66,750	26,75,33,058
Doubtful		
Total	**51,85,66,750**	**26,75,33,058**

2.16 CASH & CASH EQUIVALENTS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Cash & Cash Equivalent		
- Cash In Hand	25,25,638	18,13,612
- Balance with Banks	1,84,20,219	14,80,046
Balance on O/D account	1,44,90,145	
Balance with Bank as Margin Money	10,73,845	10,00,000
Bank Deposit with more than 12 months Maturity		
- with Axis Bank	6,00,11,096	
Total	**9,65,20,943**	**42,93,658**

2.17 SHORT TERM LOANS & ADVANCES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured considered good		
Advance to Suppliers	10,22,47,489	8,63,03,825
Advance Paid to Others	68,75,980	69,16,924
Advance Recoverable From Staff	9,20,886	6,20,237
Prepaid Expense	14,11,263	12,19,155
Total	**11,14,55,618**	**9,50,60,140**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

2.18 OTHER CURRENT ASSETS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Duty Drawback Receivable	14,93,631	12,40,007
Security deposit to Govt.	2,73,09,294	1,93,40,989
Security deposit other	64,69,367	20,19,367
Interest Accrued	-	58,117
Gst Receivable	1,00,06,810	1,21,01,513
TDS Recoverable from NBFC Bank	13,22,348	23,35,453
Advance Tax	37,00,000	20,00,000
TDS/TCS Recievable	1,13,459	2,24,489.79
RoDEPT refund receivable	7,51,037	1,80,417
Total	**5,11,65,946**	**3,95,00,353**

2.19 REVENUE FROM OPERATIONS

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Sale Of Products	1,37,20,36,863	76,87,55,367
Scrap Sales	21,20,012	11,51,318
Total	**1,37,41,56,875**	**76,99,06,686**

2.20 OTHER INCOME

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Interest on FDR	10,65,221	3,95,290
Miscellenous Income	9,897	1,38,775
Foreign Exchange fluctuation gain/loss	56,92,357	1,36,366
Interest on IT refund	-	13,273
Dutydraw back refund	10,02,592	4,81,112
Sundry Balance W/OFF	83,114	27,683
Short and Excess	48	14,974
RoDEPT Refund	5,70,620	1,80,417
Total	**84,23,849**	**13,87,890**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

2.21 COST OF RAW MATERIALS CONSUMED

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Opening stock	1,05,40,943	1,22,24,026
Material Purchased	47,45,00,986	29,97,32,681
Consumable Store	37,29,849	22,40,295
Freight Inward	67,70,430	35,08,849
Power & Fuel	3,53,61,992	2,19,18,674
Designing Charge	11,300	1,35,890
Repair & Maint. (Plant & Machinery)	15,18,260	12,75,132
Job Works	78,88,379	55,76,022
	54,03,22,139	**34,66,11,570**
Less: Closing Stock		-
Raw material	1,27,79,353	59,93,723
Packing material	54,29,992	29,48,561
Total	**52,21,12,794**	**33,76,69,286**

2.22 CHANGE IN INVENTORY

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Opening Inventory		
Finished Goods	5,93,16,538	4,46,41,334
Work in Progress	6,59,43,250	5,04,83,600
	12,52,59,788	**9,51,24,934**
Closing Inventory		
Finished Goods	8,55,81,708	5,85,02,037
Work in Progress	9,76,29,086	6,59,43,250
	18,32,10,794	12,44,45,287
Increase/(Decrease) in Inventory	**(5,79,51,006)**	**(2,93,20,353)**

2.23 EMPLOYEE BENEFIT EXPENSES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Salary & Wages	6,54,58,408	4,54,50,519
Contribution to Provident and Other Fund	35,98,925	37,02,200
Director-Remuneration	-	1,04,38,710
Gratuty A/c	8,37,032	4,73,800
Transportation Charges for Employees	22,41,569	22,20,698
Staff Recruitment Exp.	-	1,50,000
Staff Welfare Expenses	1,11,49,270	62,43,700
Total	**8,32,85,203**	**6,86,79,627**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

2.24 FINANCE COST

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Interest Expense	3,28,75,638	2,72,81,032
Foreign Exchange fluctuation gain/loss	-	1,41,314
Processing Charges	20,64,010	13,64,782
Bank Charges	4,40,654	3,22,236
Total	**3,53,80,302**	**2,91,09,364**

2.25 OTHER EXPENSES

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Selling and Distribution Expenses		
Packing Exp.	3,13,203	16,83,792
Commission	1,05,601	6,06,658
Advertisement Exp.	1,77,55,663	1,02,86,781
Cartage Outwards	97,07,109	50,44,806
Sample Expense	29,76,105	44,87,856
Sub-Total	**3,08,57,681**	**2,21,09,893**

Administrative Expenses

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Payment to Auditors		
For Audit fee	7,27,500	7,67,900
For other services	17,70,000	-
Internal Audit Fee	1,50,000	-
Secretarial Audit Fees	50,000	-
Cost Audit Fee	60,000	-
Business Promotion	33,11,388	
Calibration Charges	-	82,600
Conveyance Exp.	53,96,154	11,68,394
Car Rental	1,81,70,360	45,50,670
CSR Activity	70,78,960	
Die Deplovment Charge	2,33,509	51,193
Director-Remuneration	1,10,83,870	
Director Sitting Fee	6,37,200	5,15,000
Donation & Charity	2,20,000	3,12,500

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Designing Charge	84,000	
EPF Demand	-	346
Fees & Subcription	47,17,114	18,32,248
Festival & Celebration Expenses	4,69,247	98,680
Fire Extinguishers Charges	1,13,941	53,933
Freight & Cartage	36,56,882	14,00,802
Hiring Charges (Printer)	3,17,528	79,920
Insurance Charges	8,90,246	9,33,851
Interest on Pre-IPO	-	1,299
Interest on TCS	-	5,922
Interest on TDS	52,839	1,74,395
Intetrest due to MSME	1,23,413	
Interest on Income Tax	-	5,436
Job Work	-	24,180
Late Charges	2,284	1,12,387
Late Delivery Charges	18,73,664	36,17,990
Legal Exp.	2,22,33,847	10,77,970
License fees	13,20,567	14,43,286
Loading & Unloading Charges	23,04,304	2,15,538
Loss on sale of Car	-	85,877
Manpower Supply Charges	28,94,011	12,783
Meeting Expense	-	9,42,200
Misc. Exp	40,338	
Office Exp.	19,65,214	5,00,652
Postage & Courier Charges	4,57,491	1,03,401
Prelimnary Exp. W/off	12,305	12,305
Printing & Stationery	5,13,908	2,69,492
Professional Charges	59,19,905	24,35,095
Penalty From NSE	64,900	
Penalty on TDS	200	1,09,600
Lease Rent	3,63,10,051	59,55,441
Repair & Maint. A.C.	-	1,12,408
Repair & Maint. (Building)	6,44,515	10,09,987
Repair & Maint.(Electrical)	6,86,968	4,14,477
Repair & Maint.(Furniture)	2,76,287	1,742
Repair & Maint. of Computer Exp.	2,05,626	1,29,122
Roc Exp.	72,842	60,814
Security Charges	42,04,978	28,39,146

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Short & Excess	-	29
Sundry Balance Written Off	1,51,255	2,20,842
Staff Recruitment Exp.	10,140	
Telephone Exp.	3,52,470	48,040
Tender Participation Fees	9,41,425	23,000
Testing Charges	2,88,481	82,533
Tour & Travelling Exp.	37,42,031	42,62,771
ForeignTour & Travelling Exp.	41,56,155	
Water (D.M.) Exp.	-	1,03,840
Vehicle, Petrol & Maint.	17,77,253	14,98,028
Sub Total	**15,27,37,565**	**3,97,60,066**
Total	**18,35,95,246**	**6,18,69,958**

2.26 CONTIGENT LIABILITIES AND COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR)

i) Contingent Liabilities

Amount in ₹

	Particulars	As at March 31, 2026	As at March 31, 2025
(a)	Claims against the company not acknowledgeed as debt	75,57,574.00	70,62,270.00
(b)	Guarantees; (Bank Guarantee)	2,30,21,681	87,38,657
(c)	Other money for which the company is contingently liable.	Nil	Nil
(d)	Corporate Guarantee for loan against car purchased by an Associate Concern	2,20,00,000	Nil

(e) Legal Case

Most of the ongoing legal matters pertain to the long-standing dispute between Anondita Healthcare (Proprietorship concern) and Swear Healthcare Pvt. Ltd. concerning the theft of intellectual property, forgery, cheating, criminal breach of trust, misappropriation, and criminal conspiracy relating to Anondita Healthcare's registered designs for its glove manufacturing machines.

These proceedings arise from the alleged unauthorized use, manufacture, and commercial exploitation of Anondita Healthcare's proprietary glove manufacturing technology and registered machine designs by Swear Healthcare Pvt. Ltd. and its associates. Accordingly, Anondita Healthcare initiated multiple civil and criminal proceedings to protect its intellectual property rights, seek injunctions, recover damages, and prosecute the persons involved.

As a consequence of these actions, Swear Healthcare Pvt. Ltd. and its associates have also instituted various criminal petitions, civil revision petitions, and other legal proceedings against Anondita Healthcare and its representatives. Thus, the majority of the pending litigations are interconnected and stem from the same underlying dispute involving the Company's registered intellectual property and enforcement of its legal rights.

Anondita Healthcare & Others have filed the Special Leave Petition (SLP) No.D-14046 of 2026 in The Supreme Court of India against the Swear Healthcare Pvt. Ltd. and others vide SLP dated 08.03.2026.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

ii) Commitments

Amount in ₹

	Particulars	As at March 31, 2026	As at March 31, 2025
(a)	Estimated amount of contract remaining to be executed on capital account and not provided	55,80,68,120	89,87,116
(b)	Other Commitment	-	-

2.27 EARNING PER SHARE (EPS)

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Net Profit Attributable to Equity Shareholders	33,44,59,681	15,88,21,162
Face Value per Share (₹)	10	10
Nos of Share outstanding at the year end	1,80,86,618	1,32,93,618
Weighted average number of shares considered for calculation of EPS	1,61,03,760	1,12,53,229
Basic Earning Per Share (₹)	20.77	14.11
Diluted Earning Per Share (₹)	20.77	14.11

2.28 EMPLOYEE BENEFITS)

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
The amount to be recognized in the Balance Sheet:		
Net liability/(asset) recognized in Balance Sheet and related analysis	18,81,033	10,44,002.00
Expense recognized in the statement of Profit and Loss:		
Interest Cost	92,007	47,495.00
Current Service cost	8,05,620	4,92,935.00
Net actuarial (gain)/loss recognised in the year	(60,595)	(66,630.00)
Actuarial assumption		
Discount rate per annum	7.50%	7.00%
Salary Growth rate	5.00%	5.00%
Mortality	IALM 2012-14	IALM 2012-14
Expected rate of return		-
Addition/Withdrawal Rate (per Annum)	10.00%	10.00%

In the opinion of the management, in respect of subsidiary company, the impact of obtaining an actuarial valuation is not expected to be material to the consolidated financial statements. Further the Payment of Gratuity Act 1972 is not applicable to the subsidiary company.

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

2.29 RELATED PARTY TRANSACTIONS

List of Related Party

Subsidiary Company

M/s Anondita Healthcare and Rubber Products India Ltd

Entity under Common control of promoter

M/s Anondita Healthcare Products Pvt Ltd

M/s Anondita Healthcare Pvt Ltd

M/s Anondita Latex Products (India) Privatet Limited

M/s Anondita Suncity Healthcare Private Limited

M/s All India Condom Manufacturer Association

M/s Anondita Exultia Pvt Ltd

Partnership Firm

M/s Anondita Healthcare (Partnership Firm)

Key Management Personnel (KMP)/Promoter Directors

Mr Anupam Ghosh	Managing Director
Ms Sonia Ghosh (01-04-25 to 29-10-25)	Whole time director
Mr Reshant Ghosh	Whole time director
Mr Amartya Ghosh (22-10-25 to 12-02-26)	Whole time Additional director
Ms Sunita Naithani	Chief Financial officer
Ms Bhawna Bisht (01-12-25 to 31-03-26)	Company Secretary & Compliance Officer
Ms Nutan Agrawal (01-04-25 to 30-11-25)	Company Secretary & Compliance Officer

Detail of transactions with related parties during the year

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Remuneration to KMP/Promoter Director		
Mr Anupam Ghosh	60,00,000	52,74,194
Ms Sonia Ghosh	17,33,870	25,82,258
Mr Reshant Ghosh	30,00,000	25,82,258
Mr Amartya Ghosh	3,50,000	-
Ms Sunita Naithani	12,94,000	10,90,629
Ms Nutan Agrawal	6,00,000	7,72,000
Ms Bhawna Bisht	3,00,000	
Unsecured Loan Received		
Mr Anupam Ghosh	4,45,21,929	4,48,70,736
Unsecured Loans Repaid		
Mr Anupam Ghosh	4,48,64,219	4,35,19,503

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Lease Rent Paid		
M/s Anondita Healthcare Products Pvt Ltd	1,33,34,000	42,48,000
M/s Anondita Healthcare (Partnership)	1,77,00,000	44,25,000
M/s Anondita Healthcare (Partnership)	5,02,680	
M/s Anondita Healthcare Products Pvt Ltd	46,02,000	
Sales of goods		
M/s Anondita Exultia Healthcare Pvt Ltd	5,61,200	
M/s Anondita Healthcare (Partnership)		49,28,000
M/s Anondita Latex Products (India) Private Limited		68,000
Anondita Healthcare Pvt Ltd		4,19,490
Purchase of goods		
M/s Anondita Healthcare (Partnership)	9,10,05,802	
M/s Anondita Healthcare Products Pvt Ltd	95,20,875	
M/s Anondita Healthcare Pvt Ltd	3,82,98,680	
Security given		
M/s Anondita Healthcare Products Pvt Ltd	19,50,000	
M/s Anondita Healthcare (Partnership)		25,00,000
Corporate Guarantee Fees paid		
M/s Anondita Healthcare Products Pvt Ltd	4,41,320	
Corporate Guarantee Given in favour of Asscociate Concern		
M/s Anondita Healthcare (Partnership)	2,20,00,000	

Balance outstanding

Amount in ₹

Particulars	As at March 31, 2026	As at March 31, 2025
Long Term Loans & Advances		
Anondita Latex Products (India) Private Limited	31,66,450	31,66,450
Short Term Loans & Advances		
Anondita Healthcare (Partnership)	4,90,74,030	
Trade receivable		
Anondita Latex Products (India) Private Limited	3,93,245	3,25,245
Trade Payable		
Anondita Healthcare Products Pvt Ltd	-	6,50,181
Unsecured Loans Received		
Anupam Ghosh	10,08,943	13,51,233
Security given		
M/s Anondita Healthcare Products Pvt Ltd	19,50,000	
Anondita Healthcare (Partnership)	25,00,000	25,00,000

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

2.30 OPERATING LEASE

The Company has entered into operating lease arrangements for Factory and office premises.The lease terms range from 1 to 5 years and are renewable by mutual consent. The lease rent expenses recognised in the statement of Profit and Loss during the year is as under

Particulars	Amount (₹)
Lease agreement for Factory and office premises at D-001 Sector 80 Noida,(U. P.) with Anondita Healthcare Products Pvt Ltd.exeuted w.e.f 17-07-2024	1,33,34,000
Lease agreement for Factory and office premises at D-002 Sector 80 Noida,(U. P.) with Mr Kundan Singh executed w.e.f. 01-09-2025	78,47,000
Lease agreement for Factory and office premises at D-003 Sector 80 Noida,(U. P.) with Oriole Overseas LLP executed w.e.f. .01-11-25	64,78,000
Lease agreement by subsidiary company for office premises at D-001 Sector 80 Noida,(U. P.) with Anondita Healthcare Products Pvt Ltd. executed w.e.f. 01-04-2025	46,02,000

Future Minimum lease Payments in respect of non- cancellation operating leases are as follows:

Particulars	Amount in ₹
Not Later than 1 Year	4,59,78,000
Later Than 1 Year but not later than 5 Years	16,65,74,000
Later Than 5 Years	-

2.31 SEGMENT REPORTING

Business segment

The Company is engaged in manufacturing and trading of condoms. Accordingly, the Company has only one reportable segment and disclosures as per AS 17 are not applicable.

Geographical Segment

The revenue from export of goods is less than 10 percent of total revenue of the company accordingly disclosure as per AS 17 are not applicable.

2.32 MATTERS REQUIRING EXECUTION OF DOCUMENTS PURSUANT TO ACQUISITION OF BUSINESS

a) The Lap for Business Purpose againest the Peroperty of Promoter acquired from Deutsche Bank and the borrowings of 292 lacs from IDFC Bank Ltd. (Co-borrower, Anondita Medicare Ltd.) are in the name of acquiree entity, Anondita Healthcare (Proprietorship concern)

b) Title deed of immovable properties are in the name of acquiree entity Anondita Healthcare (Proprietorship concern) and have yet to be transferred in the name of the company.

c) Fixed Deposit of ₹ 9,10,749/- held by the company is in the name of acquiree entitee Anondita Healthcare (Proprietorship concern)

d) Bank Guarantee amounting to ₹ 66,43,941/- has been issued against BG limit sanctioned in the name of acquiree entitee Anondita Healthcare (Proprietorship concern)

e) Fixed Deposit of ₹ 50,24,888/- held by the company is in the name of acquiree entitee Anondita Healthcare (Partnership concern)

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

f) The company is owning 15 vehicles (13 cars, 01 bike and 01 Commercial vehicle). Out of that 03 cars are in the name of company and others are in the name of acquiree entity Anondita Healthcare (Proprietorship concern)

g) **Investment in Partnership Concern:**

The company has taken over the share 50% in partnership firm which owns property at A-33/A, Sector 8, Noida, (U.P.) for which necessary documentation of change of partnership, etc is still in Process

2.33 CORPORATE SOCIAL RESPONSIBILITY

As required by section 135 of the Companies Act, 2013, the company requires following amount to incur towards CSR expenditure based on previous year's profit.

Amount in ₹

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Amount required to be spent by the Group company	19,71,307	-
Amount spent	70,78,960	-
Nature of CSR activities	Amount paid to Deendayal Kamdhenu Goushala Samiti (CSR Reg No.-CSR00015847) & (Dakshiv welfare Foundation)	-

The excess amount spent against the CSR obligation will be carried forward and set off in the immediately succeeding three financial years,

2.34 Personal balances are subject to their respective confirmation.

2.35 Additional Regulatory Information

Amount in ₹

		As at March 31, 2026	As at March 31, 2025
(i)	Title deeds of immovable property not held in the name of the company	Not applicable	Not applicable
(ii)	Revaluation of Property, Plant and Equipment	No revaluation of Property, Plant and Equipment during the year.	No revaluation of Property, Plant and Equipment during the year.
(iii)	Loans or Advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person,	As per Annexure	As per Annexure
(iv)	Capital-Work-in Progress (CWIP)		
(a)	Ageing schedule	As per Annexure	As per Annexure
(b)	Completion schedule	As per Annexure	As per Annexure
(v)	Intangible assets under development	Nil	Nil
(a)	Ageing schedule	Not applicable	Not applicable
(b)	Completion schedule	Not applicable	Not applicable

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

Amount in ₹

		As at March 31, 2026	As at March 31, 2025
(vi)	Details of benami Property held	Nil	Nil
(vii)	Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-	Not applicable	Not applicable
(a)	whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.	Not applicable	Not applicable
(b)	if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.	Not applicable	Not applicable
(viii)	Wilful Defaulter	No	No
(ix)	Relationship with Struck off Companies	Not applicable	Not applicable
(x)	Registration of Charge or satisfaction with Registrar of Companies	Complied	Complied
(xi)	Compliance with number of layers of companies	Not applicable	Not applicable
(xii)	Ratios to be disclosed	Not applicable	Not applicable
(xiii)	Compliance with approved Scheme(s) of Arrangements	Not applicable	Not applicable
(xiv)	crypto currency/virtual transaction	Not applicable	Not applicable
(xv)	Utilisation of Borrowed funds and share premium:	Borrowed fund used for the purpose it was availed.	Borrowed fund used for the purpose it was availed and share premium used for issue of bonus share and writing off pre ipo expenses

2.36 NAME OF THE ENTITY

Particulars	Net Assets i.e. total assets minus total liabilities		Share in profit or loss	
	As % of consolidated net assets	Amount (₹)	As % of consolidated profit or loss	Amount (₹)
Parent	86.11	1,13,03,03,706	78.20	26,82,01,488
Subsidiary	13.89	18,23,90,011	21.80	7,47,63,931
Associate	-	-	-	-
total	**100.00**	**1,31,26,93,717**	**100.00**	**34,29,65,419**

2.37 THE CONSOLIDATED FINANCIAL STATEMENTS INCLUDES:

1. The 50% Share of M/s Anondita Healthcare (Partnership firm), has been taken over by the company, M/s Anondita Medicare Ltd., pursuant to a Partnership Agreement 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 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, 2026

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

ANNEXURE TO NOTES TO CONSOLIDATED FINANCIAL STATEMENTS ON ACCOUNTS FOR YEAR ENDED MARCH 31ST, 2026

Trade Payables ageing schedule at 31-03-2026

Amount in ₹

PARTICULARS	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	1,24,97,381	16,25,916	-		1,41,23,297
(ii) Others	6,49,57,536	11,98,123	-		6,61,55,659
(iii) Disputed dues —					
MSME	-	-	-	-	-
(iv) Disputed dues —					
Others	-	-	-	-	-
Total	**7,74,54,917**	**28,24,039**	**-**	**-**	**8,02,78,956**

Trade Payables ageing schedule at 31-03-2025

Amount in ₹

PARTICULARS	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	90,35,875	33,52,052	-		1,23,87,927
(ii) Others	2,42,53,197	15,11,368	-	-	2,57,64,565
(iii) Disputed dues —					
MSME	-	-	-	-	-
(iv) Disputed dues —					
Others	-	-	-	-	-
Total	**3,32,89,072**	**48,63,420**	**-**	**-**	**3,81,52,492**

Trade Receivables ageing schedule at 31-03-2026

Amount in ₹

PARTICULARS	Outstanding for following periods from due date of payment					
	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	48,44,55,628	2,15,53,629	1,25,57,493	-		51,85,66,750
(ii) Undisputed Trade Receivables — considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	**48,44,55,628**	**2,15,53,629**	**1,25,57,493**	**-**	**-**	**51,85,66,750**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

Trade Receivables ageing schedule at 31-03-2025

Amount in ₹

PARTICULARS	Outstanding for following periods from due date of payment					
	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	24,32,82,472	21,42,782	2,21,07,804	-		26,75,33,058
(ii) Undisputed Trade Receivables — considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	**24,32,82,472**	**21,42,782**	**2,21,07,804**	**-**	**-**	**26,75,33,058**

Notes to the Consolidated Financial Statements

for the year ended March 31, 2026

Refer Note 2.36 (iii)

Loans or Advances - Additional disclosure

(a) Repayable on demand or

(b) without specifying any terms or period of repayment

Type of Borrower	Current Period		Previous Period	
	Amount outstanding	% of Total	Amount outstanding	% of Total
Related Parties				
M/s Anondita Healthcare and Rubber Products India Ltd	5,71,89,497	94.75	6,98,90,091	95.67
M/s Anondita Latex Products (India) Private Limited	31,66,450	5.25	31,66,450	4.33

Refer Note 2.36 (iv a)

CWIP ageing schedule as at 31-03-2026

Particulars	Amount in CWIP for aperiod of				Total
CWIP	Less than 1 year	1-2 years	2-3 years	More than 3 years	
New production line	-	36,62,49,231	-	-	36,62,49,231
Building-D-1	-	4,67,72,248	-	-	4,67,72,248
Building-D-2	12,87,544	-	-	-	12,87,544
Building-D-3	6,41,082	-	-	-	6,41,082

CWIP ageing schedule as at 31-03-2025

Particulars	Amount in CWIP for aperiod of				Total
CWIP	Less than 1 year	1-2 years	2-3 years	More than 3 years	
New production line	4,37,48,110	-	-	-	4,37,48,110.00
Building	2,12,13,035				2,12,13,035.00

Refer Note 2.36 (iv b)

CWIP completion schedule

Particulars	To be completed in			
CWIP	Less than 1 year	1-2 years	2-3 years	More than 3 years
New production line	36,62,49,231	-	-	-
Building-D-1	4,67,72,248	-		
Building-D-2	12,87,544	-	-	-
Building-D-3	6,41,082.00	-	-	-

Anondita Medicare Limited

Corporate Office

D-001 Sector 80 G. B. Nagar, Noida,
Uttar Pradesh - 201301

Contact Details:
Website: https://www.anonditamedicare.com/
Phone No: 0120-4520300, 0120-4520301

Registered office

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