STANDALONE FINANCIAL STATEMENTS

OF

KMHP Ventures Limited

2ND FLOOR ZOTA HOUSE, BHAGVAN APP BHEDWAD,
PANDESARA, SURAT- 394221

For the F.Y. 2025-26

Audited by:
Poonam Murarka And Associates
Chartered Accountants

B-605, Gokuldham Apt.,
Behind Model Town, Parvat Patia,
Dumbhal, Surat - 395010

Poonam Murarka And Associates
Chartered Accountants

B-605, Gokuldham Apt.,
Behind Model Town, Parvat Patia,
Dumbhal, Surat - 395010

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF KMHP VENTURES LIMITED

Report on the Audit of the Financial Statements

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 , the loss including other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

I conducted my audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to my audit of the financial statements under the provisions of the Act and the Rules made thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the financial statements.

Key Audit Matters

I have determined that there are no key audit matters to communicate in my report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and my auditor's report thereon.

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

In connection with my audit of the standalone financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or my knowledge obtained during the course of my audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the 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 my 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, I am also responsible for expressing my opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements:

1 As required by section 143(3) of the Act, I report that :

a I have sought and obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of my audit;

b In my opinion proper books of accounts as required by Law have been kept by the company, so far as it appears from my examination of the books;

c The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Cash Flow Statement and the Statement of Changes in Equity dealt with by this report are in agreement with the books of account.

d In my opinion, the aforesaid standalone financial statements comply with the Ind AS 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 over financial reporting of the company and the operating effectiveness of such controls, refer to my separate Report in "Annexure A". My report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

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 my opinion and to the best of my information and according to the explanations given to me, the company has not paid remuneration to its directors during the year.

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 my opinion and to the best of my knowledge and belief and according to the information and explanations given to me:

(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 derivatives contracts for which there were any material foreseeable losses.

(iii) There were no amounts which required to be transferred, to the Investor Education and Protection Fund by the Company.

(iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (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 any 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. As provision to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11 (g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the Period ended March 31, 2026.

2 As required by the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (the "Order") and according to the information and explanations given to me, I enclose in the "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For Poonam Murarka And Associates
Chartered Accountants
Firm No. 153909W

Date: 13-05-2026
Place : Surat

Poonam Murarka
Proprietor
M. No. 188906
UDIN: 26188906SMPKUL6292

Poonam Murarka And Associates
Chartered Accountant

B-605, Gokuldham Apt.,
Behind Model Town, Parvat Patia,
Dumbhal, Surat - 395010

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of my report to the Members of KMHP Ventures Limited)

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

I have audited the internal financial controls with reference to standalone financial statements of KMHP Ventures Limited ("the Company") as of 31st March 2026 in conjunction with my audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management and Board of Directors of the Company are responsible for establishing and maintaining internal financial controls based on the internal financial 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. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that I 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.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial statements and their operating effectiveness. My audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the Company's internal financial controls system with reference to financial statements.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control with reference to financial statements 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 authorisations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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 with reference to financial statements, 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 with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In my opinion, the Company has, in all material respects, an adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at 31st March 2026, based on the internal financial control with reference to financial statements 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 Poonam Murarka And Associates
Chartered Accountants
Firm No. 153909W

Poonam Murarka
Proprietor
M. No. 188906
UDIN: 26188906SMPKUL6292

Date: 13-05-2026
Place : Surat

Poonam Murarka And Associates
Chartered Accountants

B-605, Gokuldham Apt.,
Behind Model Town, Parvat Patia,
Dumbhal, Surat - 395010

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2, under 'Report on Other Legal and Regulatory Requirements' section of my Report to the Members of KMHP Ventures Limited of even date)

(i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

a (i) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(ii) the company does not have any intangible assets for the current period.

b According to the information and explanations given to me, all property, plant & equipment have been physically verified by the management during the period at reasonable intervals. As explained to me, no material discrepancies were noticed as compared to the books records, on such physical verification.

c According to the information and explanations given to me, The company does not have any immovable property properties. Accordingly, clause 3 (i) c) of the Order is not applicable to the company.

d According to the information and explanations given to me and on the basis of examination of the records of the Company, the Company has not revalued any of its Property, Plant and Equipment during the year.

e According to the information and explanations given to me and on the basis of examination of the records of the Company, there are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) (a) The company does not have any inventory during the period under reporting. Thus, clause 3(ii)(a) is not applicable.

(b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

(iii) According to the information and explanations given to me and on the basis of my examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. Hence, the requirements under paragraph 3(iii) of the Order are not applicable to the Company.

(iv) In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.

(v) According to the information and explanations given to me, the Company has not accepted deposits from the public and the other security deposits accepted are not considered as deposits as per section 73 to 76. Therefore, the provisions of the clamee 3(v) of the Order are not applicable to the Company.

(vi) The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.

(vii) According to the information and explanations given to me, in respect of statutory dues :

a According to the information and explanations given to me and according to the records, the Company has generally been regular in depositing undisputed statutory dues with appropriate authorities during the year.

There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

b According to the information and explanations given to me and the statutory examination of the records, there are no disputed dues which have not been deposited on account of Disputed matters pending before the appellate authorities.

(viii) According to the information and explanations given to me and on the basis of examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3(ix) of the Order is not applicable to the Company.

(x) a The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(x)(a) of the Order is not applicable to the Company.

b During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3(x)(b) of the Order is not applicable to the Company.

(xi) a To the best of my knowledge and according to the information and explanations given to me, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

b According to the information and explanations given to me, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

c As represented to me by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to company.

(xii) The Company is not a Nidhi Company and hence reporting under clause 3(xii) (a) to (c) of the Order is not applicable to the Company and hence not commented upon.

(xiii) According to the information and explanations given to me and based on my examination of the records of the Company, the Company has not entered into transactions with the related parties as stated in the provisions of the sections 177 and 188 of the Act. Accordingly, provisions stated in paragraph 3(xiii) of the Order are not applicable to the Company.

(xiv) a In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.

b The company did not have an internal audit system for the period under audit.

(xv) In my opinion and according to the information and explanations given to me, during the year the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.

(xvi) a The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company.

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

(xvii) Based on the overall review of the financial statements, the Company has incurred cash losses in the current financial year. The details of the same are as follows:

March 31, 2026	March 31, 2025
₹ 4.72 lakhs	-

(xviii) There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on my examination of the evidence supporting the assumptions, nothing has come to my attention, which causes me to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. I, however, state that this is not an assurance as to the future viability of the Company. I further state that my reporting is based on the facts up to the date of the audit report and I 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) According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company.

For Poonam Murarka And Associates
Chartered Accountants
Firm No. 153909W

Poonam Murarka
Proprietor
M. No. 188906
UDIN: 26188906SMPKUL6292

Date: 13-05-2026
Place : Surat

KMHP Ventures Limited

Balance Sheet as at 31st March, 2026

(All Amounts in ₹ in Lakhs)

	Particulars	Note No.	As at 31st Mar, 2026
	ASSETS		
(1)	**Non-Current Assets**		
	Property, plant and equipment	3	0.16
	Intangible Assets		-
	Capital work-in-progress		-
	Intangible assets under development		-
	Financial Assets		
	(i) Investments		-
	(iii) Loans		-
	Other Non-current assets		-
	Total Non-Current assets		**0.16**
(2)	**Current Assets**		
	Inventories		-
	Financial Assets		
	(i) Trade Receivables		-
	(ii) Cash and Cash Equivalents	4	10.00
	(iii) Loans		-
	Other Current Assets	5	0.66
	Total Current assets		**10.66**
	Total Assets		**10.82**
	EQUITY AND LIABILITIES		
(1)	**Equity**		
	(i) Equity Share capital	6	10.00
	(ii) Other Equity	7	(4.72)
	Total Equity		**5.28**
(2)	**Liabilities**		
	Non-Current Liabilities		
	Financial Liabilities		
	(i) Borrowings		-
	Provisions		-
	Deferred tax liabilities (Net)	8	*
	Total non-current liabilities		*
	Current liabilities		
	Financial Liabilities		
	(i) Borrowings		-
	(ii) Trade payables	9	0.91
	Other Current liabilities	10	4.63
	Provisions		-
	Total current liabilities		**5.54**
	Total Liabilities		**5.54**
	Total Equity and Liabilities		**10.82**

* denotes figures less than a lakh

See accompanying notes to the financial statements

For and on behalf of the Board

For Poonam Murarka And Associates
Chartered Accountants
Firm No. 153909W

(Director)
Himanshu M. Zota
(Din : 01097722)
34,Ichhanath Umra,
Surat.,

(Director)
Moxesh K. Zota
(Din : 07625219)
8D,Lal Bunglow, Athwalines,
Surat.,

Poonam Murarka
Proprietor
M. No. 188906
UDIN: 26188906SMPKUL6292

Date: 13-05-2026
Place : Surat

KMHP Ventures Limited

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

(All Amounts are ₹ in Lakhs except per share data)

	Particulars	Note No.	Year Ended 31st March, 2026
I.	Revenue from Operations		-
II.	Other Incomes		-
III.	**Total Revenue**		-
IV.	**Expenses:**		
	Purchases of Stock-in-Trade		-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade		-
	Employee Benefit Expenses		-
	Finance Costs		-
	Depreciation / Amortisation	3	*
	Other Expenses	11	4.72
V.	**Total Expenses**		4.72
VI.	Profit/(loss) before exceptional items and tax (III-V)		(4.72)
	Exceptional items		
VII.	Profit/(loss) before tax		(4.72)
VIII.	Tax Expense:		
	(1) Current tax		
	(2) Deferred Tax		*
IX.	Profit/ (Loss) for the Year		(4.72)
	Other Comprehensive Income		
	A (i) Items that will not be reclassified to Statement of profit and loss		-
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss		-
	B (i) Items that will be reclassified to Statement of profit and loss		-
	(ii) Income Tax relating to items that will be reclassified to profit and loss		-
	Other comprehensive income for the year, net of tax		-
	Total comprehensive income for the year		(4.72)
	Earnings Per Equity Share		
	(1) Basic		-22.09
	(2) Diluted		-22.09

* denotes figures less than a lakh

Significant Accounting Policies
See accompanying notes to the financial statements

For Poonam Murarka And Associates
Chartered Accountants
Firm No. 153909W

For and on behalf of the Board

Poonam Murarka
Proprietor
M. No. 188906
UDIN: 26188906SMPKUL6292

(Director)
Himanshu M. Zota
(Din : 01097722)
34,Ichhanath Umra,
Surat.,

(Director)
Moxesh K. Zota
(Din : 07625219)
8D,Lal Bunglow, Athwalines,
Surat.,

Date: 13-05-2026
Place : Surat

KMHP Ventures Limited

Statement of Cash Flows for the for the Year ended 31st March, 2026

Particulars		**Year Ended 31.03.2026** Amount ₹ in lakhs
Cash flow from operating activities		
Profit/(loss) before tax		(4.72)
Adjustment for :		
Depreciation / Amortisation		*
Operating profit/(loss) before working capital changes		(4.72)
Adjustments for (increase) / decrease in operating assets		
Other Current Assets		(0.66)
Trade Receivable		
Adjustments for increase / (decrease) in operating liabilities		
Trade payables		0.91
Other Current liabilities		4.63
Changes in Working Capital		4.89
Cash generated from operations		0.17
Net Cash flow from/ (used in) operating activities	**(A)**	0.17
Cash flow from Investing activities		
Net cash flow from / (used in) investing activities	**(B)**	-
Cash flow from financing activities		
Purchase of Assets		(0.17)
Issue of Shares		10.00
Net cash flow from / (used in) financing activities	**(C)**	9.84
Net increase in cash and cash equivalents (A+B+C)		**10.00**
Cash and Cash Equivalents at the beginning of the year		-
Cash and Cash Equivalents at the end of the year		**10.00**

* denotes figures less than a lakh

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

KMHP Ventures Limited

Statement of changes in equity for the Period 31st March, 2026

A. Equity share capital

Particulars	Amount ₹ in lakhs
As at 31.03.2025	**-**
Add: Addition during the year	10.00
As at 31.03.2026	**10.00**

B. Other equity

Amount ₹ in lakhs

Particulars	**Attributable to owners of the Company**	
	Retained Earnings	**Total**
As at 31.03.2025	**-**	**-**
Profit/(loss) for the year	**(4.72)**	**(4.72)**
Other comprehensive income	**-**	**-**
Total comprehensive income for the year	**(4.72)**	**(4.72)**
As at 31.03.2026	**(4.72)**	**(4.72)**

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

NOTE - 01

COMPANY OVERVIEW:

KMHP Ventures Limited is a public limited company incorporated and domiciled in India. The Company is wholly owned subsidiary company of Zota Health Care Ltd. The Company is established for Marketing of Pharmaceutical, Nutraceutical, Ayurvedic and over the counter products.

The Company has its registered office at 2nd Floor Zota House, Bhagvan App Bhedwad, Pandesara, Surat-394221, Gujarat, India.

The financial statements are approved for issue by the Board of Directors of the Company in its meeting held on May 13, 2026.

NOTE - 02

1. MATERIAL ACCOUNTING POLICIES

The following note provides list of the material accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented unless otherwise stated.

1.1 Basis of Preparation of Financial Statements:

These financial statements are prepared in accordance with Indian Accounting Standard (Ind AS), under the historical cost convention on the accrual basis. The Ind AS are prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

The Company's Financial Statements are presented in Indian rupees and all values are rounded to the nearest Lakh (₹ 00,000), except when otherwise indicated.

1.2 Use of estimates and judgments

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expense. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Any change in these estimates and assumptions will generally be reflected in the financial statements in current period or prospectively, unless they are required to be treated retrospectively under relevant accounting standards.

1.3 Summary of material accounting policies

i. Current and non-current classification

The assets and liabilities reported in the balance sheet are classified on a "current/non-current basis".

An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non -current.
Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Operating Cycle

Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities.

ii. Segment Information

Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision maker. Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-maker, is responsible for allocating resources and assessing performance of the operating segments and makes strategic decisions.

iii. Revenue recognition

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration we expect to receive in exchange for those products or services.
Arrangements with customers for sale of goods are on a fixed-price.

The company accounts for volume discounts and pricing incentives to customers as a reduction of revenue based on the ratable allocation of the discounts/incentives to each of the underlying performance obligation that corresponds to the progress by the customer towards earning the discount/incentive.

If it is probable that the criteria for the discount will not be met, or if the amount thereof cannot be estimated reliably, then discount is not recognized until the payment is probable and the amount can be estimated reliably.

Interest income

For all financial instruments measured at amortized cost, interest income is recorded using the effective interest rate, which is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial instrument. Interest income is included in 'Other Income' in the Statement of Profit and Loss.

iv. Income tax

Income tax expense comprises of current tax and deferred tax. Income tax expense is recognized in the statement of profit and loss except to the extent that it relates to items recognized directly in equity/OCI, in which case it is recognized in other comprehensive income. The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences.

Current income tax

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. The provision for current tax is made at the rate of tax as applicable for the income of the previous year as defined under the Income tax Act, 1961. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provision where appropriate on the basis of amounts expected to be paid to the tax authorities.

Current tax assets and current tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Deferred tax

Deferred tax is recognized using the Balance Sheet approach on temporary differences at the reporting date arising between the tax bases of assets and liabilities and their carrying amounts for the financial reporting purpose at the reporting date.

Deferred tax assets are recognized to the extent that it is probable that future taxable income will be available against which the deductible temporary differences, unused tax losses, depreciation carry-forwards and unused tax credits could be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized.

Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured based on the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

Current and deferred tax is recognized in Statement of Profit and Loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively.

v. Cash and cash equivalents

The Company considers all highly liquid financial instruments which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

vi. Financial instruments:

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets and liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument.

Financial assets:

Classification

The Company classifies its financial assets in the following measurement categories:

-those to be measured subsequently at fair value (either through other comprehensive income, or through the Statement of Profit and Loss), and

-those measured at amortized cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

Initial recognition and measurement

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through Profit and Loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through Profit and Loss are expensed in the Statement of Profit and Loss.

Subsequent measurement

After initial recognition, financial assets are measured at:

fair value (either through other comprehensive income or through Profit and Loss), or amortized cost.

vii. Financial liabilities:

Initial recognition and measurement

Financial liabilities are initially measured at its fair value plus or minus, in the case of a financial liability not at FVTPL, transaction costs that are directly attributable to the issue/origination of the financial liability.

Subsequent measurement

Financial liabilities are classified as measured at amortized cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognized in statement of profit and loss. Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in Statement of profit and loss. Any gain or loss on de-recognition is also recognized in statement of Profit and Loss.

De-recognition

A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.

viii. Property, Plant and Equipment (PPE)

Items of Property, plant and equipment acquired or constructed are initially recognized at historical cost net of recoverable taxes, duties, trade discounts and rebates, less accumulated depreciation and impairment loss, if any. The historical cost of Property, plant and equipment comprises of its purchase price, borrowing costs and adjustment arising for exchange rate variations attributable to the assets, including any cost directly attributable to bringing the assets to their working condition for their intended use.

Capital Work-in-Progress represents Property, plant and equipment that are not ready for their intended use as at the reporting date.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

The Company identifies and determines cost of each component/part of the plant and equipment separately, if the component/part has a cost which is significant to the total cost of the plant and equipment and has useful lives that is materially different from that of the remaining plant and equipment.

The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to the Statement of Profit and Loss during the year in which they are incurred.

Gains and losses arising from de-recognition of PPE are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

Depreciation methods, estimated useful lives and residual values:
Depreciation is provided, pro-rata for the period in use, on the written down value method based on the respective estimate of useful lives. Estimated useful lives of assets are determined based on technical parameters/assessments.

The Management believes that useful lives currently used, which is prescribed under Part C of Schedule II to the Companies Act, 2013, fairly reflects its estimate of the useful lives and residual values of PPE.

Estimated useful lives, residual values and depreciation methods are reviewed annually, taking into account commercial and technological obsolescence as well as normal wear and tear and adjusted prospectively, if appropriate.
Advances paid towards the acquisition of PPE outstanding at each Balance Sheet date is classified as capital advances under 'Other non-current assets' and cost of assets not put to use before such date are disclosed under 'Capital work-in-progress'.

ix. Intangible assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated amortization/depletion and impairment loss, if any. Such cost includes purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

Subsequent costs are included in the asset’s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

x. Provisions and contingent liabilities

Provisions

Provisions are recognized when there is a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation.

If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingencies

Contingent liabilities are disclosed in the Notes to the financial statements. Contingent liabilities are disclosed for

- when there is a possible obligation arising from past events, 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, or
- a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

xi. Earnings per Share

Basic earnings per share is calculated by dividing the net profit after tax for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

xii. Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or Cash Generating Unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or Company of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.
Impairment losses of continuing operations are recognised in the statement of profit and loss.
An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount.

A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss. After impairment, amortisation is provided on the revised carrying amount of the asset over its remaining useful life.

xiii. Inventories

All the Inventory are Valued at the cost or net realizable value whichever is low.
Total cost includes cost of purchases and other costs incurred in bringing the inventories to their present location and condition.
Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

xiv. Employee benefits

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method.
Remeasurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognized immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Remeasurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognised in profit or loss on the earlier of:
- The date of the plan amendment or curtailment, and
- The date that the Company recognises related restructuring costs

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as an expense in the statement of profit and loss:
- Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and
- Net interest expense or income

Short term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages, bonus, short term compensated absences and the expected cost of ex-gratia is recognized in the period in which the employee renders the related service.

xv. Cash flow statement

Cash flows are reported using the Indirect Method, as set out in Ind-AS 7 'Statement of Cash Flow', whereby profit for the year is adjusted for the effects of transaction of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

2. **Recent pronouncements -** The Ministry of Corporate Affairs ("MCA") notifies new standards or amendment to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2026, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

Signatures to Notes 1 to 13

For and on behalf of the Board

For Poonam Murarka and Associates
Chartered Accountant

Himanshu M. Zota
(Director)
(Din : 01097722)
34,Ichhanath Umra,
Surat.,

Moxesh K. Zota
(Director)
(Din : 07625219)
8D,Lal Bunglow,
Athwalines, Surat.,

Poonam Murarka
Proprietor
M. No. 188906
Firm No. 153909W

Date: 13-05-2026
Place : Surat

KMHP Ventures Limited
Notes forming part of Standalone financial statements as at 31st March, 2026

Note No.	PARTICULARS	As at 31.03.2026 Amount ₹ in lakhs
4	**Cash and Cash Equivalents**	
	Balance with Bank	10.00
	Total	**10.00**
5	**Other Current Assets**	
	GST	0.66
	Total	**0.66**
6	**Equity Share Capital**	
	Share Capital :	
	Authorised Share Capital	
	1,00,000 Equity Shares of Rs. 10/- each	
	(Pre. Yr. Nil)	10.00
	Issued, Subscribed and Paid up	
	1,00,000 Equity Shares of Rs. 10/- each	10.00
	Total	10.00

A. Movements in equity share capital :

Authorised Shares	**No. of Shares 31st March, 2026**
Previous Year	-
Increase during the year	1,00,000
Current Year	1,00,000

Issued, Subscribed and fully paid	**No. of Shares 31st March, 2026**
Number of shares at the beginning	-
Add : Addition during the year	1,00,000
Number of shares at the end	1,00,000

B. Details of shareholders holding more than 5% shares in the Company :

Name	**No. of Shares with Ratio**	
	31st March, 2026	
	No. of Share	**%**
Zota Health Care Limited	1,00,000	100

D. Terms/rights attached to equity shares

The Company has one class of equity shares having par value of ₹ 10/- per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive the remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

E. Equity shares movement during 5 years preceding March 31, 2026

Equity shares issued as bonus

The Company has not issued any bonus shares.

KMHP Ventures Limited
Notes forming part of Standalone financial statements as at 31st March, 2026

Note No.	PARTICULARS	As at 31.03.2026 Amount ₹ in lakhs
	Equity shares issued The company has issued and allotted 1,00,000 equity shares at the rate of ₹ 10/- on a right basis to the promoter group category on January 13, 2026	
7	**Other Equity**	
	a. Retained Earnings	
	Opening balance	-
	Profit for the year	(4.72)
	b. Other comprehensive income of the year	-
	Closing Balance	**(4.72)**
9	**Trade Payables**	
	Trade Payables	0.91
	Total	**0.91**
10	**Other Current Liabilities**	
	TDS Payable	0.30
	GST Payable	0.54
	Zota Healthcare Limited	3.78
	Total	**4.63**

KMHP Ventures Limited

Notes forming part of Standalone financial statements as at and for the year ended 31st March, 2026

C. Disclosure of Shareholding of Promoters and Promoters group

Disclosure of shareholding of promoters and promoters group as at March 31, 2026 is as follows:

Promoter name	Shares held by promoters		% Change during the year
	As at March 31, 2026		
	No. of shares	% of total shares	
ZOTA HEALTH CARE LIMITED	1,00,000	100.00%	-

KMHP Ventures Limited

Notes forming part of Standalone financial statements as at and for the year ended 31st March, 2026

3. Property, Plant & Equipments

Gross Block	Furniture & Fixtures	TOTAL
As at March 31, 2025	**-**	**-**
Additions	0.17	**0.17**
Disposals	**-**	**-**
Adjustments	**-**	**-**
As at March 31, 2026	**0.17**	**0.17**

Depreciation and amortisation	Furniture & Fixtures	TOTAL
As at March 31, 2025	**-**	**-**
Depreciation charge for the quarter	*	*
Disposals	-	-
Adjustments	-	-
As at March 31, 2026	*****	*****

Net Block	Furniture & Fixtures	TOTAL
As at March 31, 2026	**0.16**	**0.16**
As at March 31, 2025	**-**	**-**

* denotes figures less than a lakh

KMHP Ventures Limited

Notes forming part of Standalone financial statements as at 31st March, 2026

Note No.	P A R T I C U L A R S	As at 31.03.2026 Amount ₹ in lakhs
11	**Other Expense**	
	Audit Fees	0.15
	Business Support Services	0.41
	Consultancy Charges	0.30
	Electricity Bill	0.14
	Gst Expenses	0.05
	Office Misce Expenses	0.59
	Rent Expenses	3.00
	Software Subscription Exp	0.07
	Total	**4.72**

KMHP Ventures Limited

Notes forming part of Standalone financial statements as at and for the year ended 31st March, 2026

7 Related Party Disclosures

i) **Holding Company**

Zota Health Care Limited

ii) **Directors**

Kamlesh Rajanikant Zota
Himanshu Muktilal Zota
Moxesh Ketanbhai Zota
Sujit Paul

The company has not entered into any transactions with the abovementioned parties for the financial year ended 31.03.2026.

KMHP Ventures Limited

Notes forming part of the standalone Financial Statements for the year ended 31st March, 2026

8 Ratio Analysis and its elements

S No.	Ratio	Particulars		Ratio as on
		Numerator	Denominator	31 March 2026
(a)	Current Ratio[1]	Current Assets = Inventories + Current Investment + Trade Receivable + Cash & Cash Equivalents + Other Current Assets + Contract Assets + Assets held for Sale	Current Liability = Short term borrowings + Trade Payables + Other financial Liability+ Current tax (Liabilities) + Contract Liabilities+ Provisions + Other Current Liability	1.92
(b)	Debt-Equity Ratio	Debt= long term borrowing + Short-term borrowings	Equity= Share capital + Reserve and Surplus	-
(c)	Debt Service Coverage Ratio	Net Operating Income= Net profit after taxes + Non-cash operating expenses + finance cost	Debt Service = Interest & Lease Payments + Principal Repayments	-
(d)	Return on Equity Ratio	Net Income= Net Profits after taxes – Preference Dividend	Shareholder's Equity	-0.47
(e)	Inventory Turnover Ratio	Sales	(Opening Inventory + Closing Inventory) /2	-
(f)	Trade Receivables Turnover Ratio	Net Credit Sales	(Opening Trade Receivables + Closing Trade Receivables) /2	-
(g)	Trade Payables Turnover Ratio	Net Credit Purchases	(Opening Trade Payables + Closing Trade Payables) /2	-
(h)	Net Capital Turnover Ratio	Net Sales	Current assets – Current liabilities	-
(i)	Net Profit Ratio	Net Profit	Net Sales	-
(j)	Return on Capital Employed	EBIT= Earnings before interest and taxes	Capital Employed= Total Assets - Current Liability	-0.89
(k)	Return on Investment	Net Profit	Net Investment= Net Equity	-0.89

As the company has incorporated in the year under consideration only, hence the financial data for the preceding financial year are not available for the comparison.

KMHP Ventures Limited

Notes forming part of Standalone financial statements as at and for the year ended 31st March, 2026

9. Trade payables ageing schedule for the year ended as on March 31, 2026

(Amount ₹ in lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Outstanding dues to MSME					
As on 31-03-2026	-	-	-	-	-
Others					
As on 31-03-2026	0.91	-	-	-	0.91
Total trade payables					
As on 31-03-2026	0.91	-	-	-	0.91

KMHP Ventures Limited

Notes forming part of Standalone financial statements as at 31st March, 2026

8. Deferred tax liabilities (Net)

Particulars	**for the year ended 31st March, 2026**
WDV As Per Companies Act.	0.16
WDV As Per Income Tax Act.	0.16
Difference in C/B of FA	0.01
Deferred Tax Liabilities Tax Rate@ 26%	*
Opening Liability/Asset	-
Closing (Liability)/Asset	*
Provided during the year	*

* denotes figures less than a lakh

KMHP Ventures Limited

Notes forming part of Standalone financial statements as at and for the year ended 31st March, 2026

12 Other Disclosures

1 The Company has neither paid nor declared any dividend during the year.

2 Earnings Per Share

Particulars	**2025-26**
Profit for the year (Rupees in lakhs)	(4.72)
No. of Equity Shares	21,370
Nominal value per share (Rupees)	10
Basic and Diluted Earnings per equity share of face value of ₹ 10 each	-22.09

3 Income Tax

No Provision for tax for the current year has been made.

4 The company has not paid any managerial remuneration during the F.Y. 2025-26.

5 The Company is primarily engaged in the business of Marketing of Products. The Company has adopted Ind AS 115 'Revenue from Contracts with Customers' effective 1 April 2018. The company does not enter into contracts with customers and hence, the disclosures regarding Disaggregation of revenue and Performance obligations under Ind AS 115 are not provided.

6 Operating Segment

Based on the "management approach" as defined in Ind AS 108 – Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on an analysis of various performance indicators of business the segment/s in which the company operates. The Company is primarily engaged in the business of manufacturing and marketing of Pharmaceutical products which the Management and CODM recognise as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly not provided.

9 The Company has no dues to suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) as on 31/03/2026. Hence no reporting is required.

10 All known liabilities have been provided for in the books of accounts for the financial year 2025-26.

11 The Company does not have any contingent liabilities for the financial year 2025-26.

12 The code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September, 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company is in the process of assessing the impact of the Code and will record the same, if any, in the year the Code becomes effective.

13 The provisions of section 135 of the Companies Act, 2013 with respect to CSR are not applicable to the Company.

14 The company has not imported any goods or services during the Financial Year 2025-26.

15 The company has not incurred any expenditure in Foreign Currency during the Financial Year 2025-26.

16 The company does not have any earnings in Foreign Currency during the Financial Year 2025-26.

17 Additional regulatory information required by schedule III to the Companies Act, 2013

The Company does not own any immovable property hence, disclosure relating to the title deeds of immovable properties is not required.

The Company does not have any benami property held in its name. No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

The Company has not traded or invested in crypto currency or virtual currency during the year.

The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) 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

(b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) Provide any guarantee, security or the like on behalf of the ultimate beneficiaries

The company does not have layers of subsidiaries beyond the prescribed number with respect to the Companies (Restriction on number of layers) Rules, 2017.

The Company did not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

The Company does not have any transactions with companies struck off.

The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

13 These Financial Statements were authorised for issue in accordance with the resolution of the Board of Directors in its meeting held on 13th May, 2026.

Signatures to Notes 1 to 13

For and on behalf of the Board

For Poonam Murarka And Associates
Chartered Accountants
Firm No. 153909W

(Director)	**(Director)**	
Himanshu M. Zota	**Moxesh K. Zota**	**Poonam Murarka**
(Din : 01097722)	**(Din : 07625219)**	**Proprietor**
34,Ichhanath Umra,	**8D,Lal Bunglow, Athwalines,**	**M. No. 188906**
Surat.,	**Surat.,**	