J C BHALLA & CO.
CHARTERED ACCOUNTANTS

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INDEPENDENT PRACTITIONER'S CERTIFICATE ON AGREED-UPON PROCEDURES RELATING TO THE TRANSLATED VERSION OF MATERIAL SUBSIDIARY AUDITED FINANCIAL STATEMENTS

To,
The Board of Directors
Integris Medtech Limited *(formerly known as Integris Medtech Private Limited and Integris Health Private Limited)*
1st Floor, Metro Tower LSC,
M.O.R Land, New Rajinder Nagar,
New Delhi -110060, India.

Analisa Resources (M) Sdn. Bdn;
Level 5, Guoco Tower
6 Jalan Damanlela
Damansara City, Bukit Damansara
50490 Kuala Lumpur, Malaysia

Dear Sirs,

Re: Proposed initial public offering of equity shares (the "Equity Shares") of Integris Medtech Limited (the "Company," and such initial public offering, the "Offer")

This certificate is issued in accordance with the terms of our engagement letter with the Company dated September 18, 2026.

We have performed the agreed-upon procedures described in this certificate in respect of the translated version of the audited standalone financial statements (the "Annexure") of **Analisa Resources (M) Sdn. Bdn;** (the "Subsidiary Company") for the year ended March 31, 2026 (the "Financial Year"). The Annexure has been prepared by the Company in Indian Rupees by applying the relevant translation principles of Ind AS 21, "The Effects of Changes in Foreign Exchange Rates", in all material respects. The work carried out by us is in accordance with the Standard on Related Services (SRS) 4400, "Agreed-Upon Procedures Engagements", issued by the Institute of Chartered Accountants of India.

As required under Schedule VI Part A item no.(11)(I)(A)(ii)(b) of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations"), the Company has prepared the translated version of the audited standalone efinancial statements contained in the Annexure attached to this certificate which is proposed to be uploaded on the website of Integris Medtech Limited (formerly known as Integris Health Private Limited) ('the Ultimate Holding Company') in connection with the Offer.

Management's Responsibility

The preparation of the accompanying translated version of the audited standalone financial statements for the Financial Year is the responsibility of the management of the Company, including the preparation and maintenance of all accounting and other relevant supporting records and

J.C. BHALLA & CO. Chartered Accountants

documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Annexure; selecting and applying the relevant translation principles of Ind AS 21 in all material respects; and making estimates that are reasonable in the circumstances.

The management of the Company is also responsible for ensuring that the Annexure complies with the relevant requirements of the SEBI ICDR Regulations, including Schedule VI Part A item no. (11)(I)(A)(ii)(b), and for selecting, documenting and consistently applying the relevant translation principles of Ind AS 21 in all material respects.

Practitioner's Responsibility

Our responsibility is to perform the agreed-upon procedures described below in respect of the translation of the financial information into Indian Rupees using the relevant translation principles of Ind AS 21 in all material respects, and to report the factual findings arising from those procedures. The procedures performed do not constitute an audit or review and, accordingly, we do not express an audit opinion or an assurance conclusion on the Annexure.

Accordingly, we have performed the following procedures in relation to the Annexure:

a. Obtained copies of the audited standalone financial statements of the Company for the Financial Year and the auditors' report thereon.
b. Compared the amounts and other information included in the Annexure with the corresponding amounts and information in the audited standalone financial statements of the Company.
c. Verified, on a test-check basis, the arithmetical accuracy of the translated amounts included in the Annexure.
d. For selected financial statement line items, compared the exchange rates and translation methodology applied by the Company with the relevant translation principles of Ind AS 21 in all material respects.
e. Made inquiries of the management of the Company and obtained such explanations and written representations as we considered relevant to the procedures described above.

Factual Findings

Based on the procedures performed, we report that the amounts and other information selected for verification in the Annexure were found to be in agreement with the audited standalone financial statements, the supporting records made available to us and the relevant translation principles of Ind AS 21 in all material respects, except for any differences, if applicable, set out in this certificate. Because the procedures performed do not constitute an audit or review, we do not express an audit opinion or an assurance conclusion on the Annexure.

Other Matter

We did not audit the standalone financial statements of the Company. These financial statements have been audited by other audit firms, whose reports have been furnished to us by the Company.

The translated financial information has been prepared solely for the purpose described in this certificate using the relevant translation principles of Ind AS 21 in all material respects. It does not constitute a reissuance or re-dating of any previous audit report, a new audit opinion on any of the

J.C. BHALLA & CO. Chartered Accountants

audited standalone financial statements referred to herein, or a complete set of financial statements of the Subsidiary Company prepared in accordance with Ind AS.

Restriction on Use and Distribution

These translated financials are intended solely for use of the management for uploading on website of the Ultimate Holding Company in connection with the Offer.

This certificate has been provided by us at the request of the Ultimate Holding Company and solely for the information of **Axis Capital Limited, Citigroup Global Markets India Private Limited, ICICI Securities Limited, IIFL Capital Services Limited,** (collectively referred to as the "Book Running Lead Managers" or the "**BRLMs**") and **Board of Directors of the Company**, to assist them in conducting their due-diligence and documenting their investigations of the affairs of the Company in connection with the proposed Offer. This certificate may be relied on by the BRLMs, their affiliates and legal counsel in relation to the Offer.

This certificate is not intended for general circulation or publication and is not to be reproduced or used for any other purpose without our prior consent in writing, other than for the purpose stated above. We, however, hereby give consent for inclusion of our name and this information (in full or in part) in the Red Herring Prospectus proposed to be filed by the Ultimate Holding Company with the Securities and Exchange Board of India ("**SEBI**"), the stock exchanges where the Equity Shares of the Ultimate Holding Company are proposed to be listed (the "**Stock Exchanges**") with the Registrar of Companies ("**RoC**") and any other material used in connection with the Offer and submission of this certificate to SEBI, Stock Exchanges, or RoC in connection with the proposed Offer, as the case may be. Additionally, we hereby give our consent for the submission of this certificate to any other regulatory authority as may be required under applicable law in connection with the proposed Offer, as the case may be.

Yours Sincerely,

J C Bhalla & Co.,
Chartered Accountants
Firm Regn No. 01111N

(Akhil Bhalla)
Membership No. 505002
UDIN: 26505002VASHKF2346

J.C. BHALLA & CO. Chartered Accountants

Place: Noida
Date: 13 October' 2026

ANALISA RESOURCES (M) SDN BHD
Registration No.: 199601032289 (404641-A)
Translated Special Purpose Statements of Financial Position as at 31 March 2026
(All amounts in RM/INR, unless otherwise stated)

		RM	INR
Particulars	**Note**	**As at 31.03.2026**	**As at 31.03.2026**
Non-current assets			
Investment in a subsidiary	7	6,32,99,815	1,47,76,50,193
Property, plant and equipment	5	4,07,101	95,03,234
Right-of-use assets	6	2,60,694	60,85,554
		6,39,67,610	**1,49,32,38,981**
Current assets			
Inventories	8	22,88,510	5,34,22,230
Trade and other receivables	9	93,35,558	21,79,26,216
Current tax assets		7,96,439	1,85,91,812
Short term fixed deposits	10	3,81,989	89,17,026
Cash and cash equivalents	11	45,55,009	10,63,30,642
		1,73,57,505	**40,51,87,926**
Total assets		**8,13,25,115**	**1,89,84,26,907**
Equity			
Share capital	12	3,50,000	63,34,878
Retained profit	13	1,48,97,074	34,95,87,845
Total equity		**1,52,47,074**	**35,59,22,723**
Non-currrent liabilities			
Deferred tax liabilities	14	52,657	12,29,208
Other payables	15	4,48,56,000	1,04,71,03,804
Lease liabilities	17	39,021	9,10,893
Total non-current liabilities		**4,49,47,678**	**1,04,92,43,905**
Currrent liabilities			
Trade and other payables	15	2,01,35,483	47,00,36,125
Contract liabilities	16	7,59,291	1,77,24,641
Lease liabilities	17	2,35,589	54,99,513
Total current liabilities		**2,11,30,363**	**49,32,60,279**
Total liabilities		**6,60,78,041**	**1,54,25,04,184**
Total equity and liabilities		**8,13,25,115**	**1,89,84,26,907**

Summary of Material Accounting Policies 3

The summary of material accounting policies and other explanatory information are an integral part of these Translated Special Purpose Standalone financial statements.

This is the Summary of Translated Special Purpose Statement of Financial Position referred to in our report of even date.

For J C Bhalla & Co.
Chartered Accountants
Firm's Registration No: 001111N

Akhil Bhalla
Partner
Membership No.: 505002

Place: Noida
Date: 13 October 2026

For and on behalf of the Board of Directors of
ANALISA RESOURCES (M) SDN BHD

Koo Choon May
Director

Place:
Date: 13 October 2026

Chua Kai Jun, Fabian
Director

Place:
Date: 13 October 2026

ANALISA RESOURCES (M) SDN BHD
Registration No.: 199601032289 (404641-A)
Translated Special Purpose Statements of Comprehensive Income for the year ended 31 March 2026
(All amounts in RM/INR, unless otherwise stated)

		RM	INR
Particulars	**Note**	**For the year ended 31 March 2026**	**For the year ended 31 March 2026**
Revenue	18	2,63,45,283	55,92,35,715
Cost of sales		(1,75,18,127)	(37,18,60,203)
Gross profit		88,27,156	18,73,75,512
Other income		64,50,032	13,69,15,905
Administrative expenses		(60,09,243)	(12,75,59,203)
Profits from operations		92,67,945	19,67,32,214
Finance costs		(20,38,468)	(4,32,70,900)
Profit before exceptional items and tax		72,29,477	15,34,61,314
Exceptional items		(2,46,985)	(52,42,792)
Profit Before Tax	19	69,82,492	14,82,18,522
Tax expense	20	(3,53,423)	(75,02,169)
Profit for the year		**66,29,069**	**14,07,16,353**
Other Comprehensive Income			
Exchange differences arising on translation of foreign currency		-	5,06,33,240
Profit for the year and total comprehensive income for the year		**66,29,069**	**19,13,49,592**
Summary of Material Accounting Policies	3		

The summary of material accounting policies and other explanatory information are an integral part of these Translated Special Purpose Standalone financial statements.

This is the Summary of Translated Special Purpose Statements of Comprehensive Income referred to in our report of even date.

For J C Bhalla & Co.
Chartered Accountants
Firm's Registration No: 001111N

Akhil Bhalla
Partner
Membership No.: 505002

Place: Noida
Date: 13 October 2026

For and on behalf of the Board of Directors of
ANALISA RESOURCES (M) SDN BHD

Koo Choon May
Director

Place:
Date: 13 October 2026

Chua Kai Jun, Fabian
Director

Place:
Date: 13 October 2026

ANALISA RESOURCES (M) SDN BHD
Registration No.: 199601032289 (404641-A)
Translated Special Purpose Statements of Cashflows for the year ended 31 March 2026
(All amounts in RM/INR, unless otherwise stated)

Particulars	RM For the year ended 31 March 2026	INR For the year ended 31 March 2026
OPERATING ACTIVITIES		
Profit before tax	69,82,492	14,82,18,522
Adjustments for:		
Write-down of inventories	11,97,771	2,54,25,285
Depreciation of property, plant and equipment	1,66,502	35,34,366
Depreciation of right-of-use assets	2,79,568	59,34,437
Loss on disposal of property, plant and equipment	35,677	7,57,322
Unrealised (gain)/loss on foreign exchange	(9,589)	(2,03,547)
Dividend income	(60,00,000)	(12,73,63,001)
Interest expenses	20,38,469	4,32,70,921
Interest income	(63,636)	(13,50,812)
Operating profit before changes in working capital	46,27,254	9,82,23,493
Changes in inventories	(1,21,309)	(25,75,046)
Changes in trade and other receivables	8,48,506	1,80,11,378
Changes in trade and other payables	7,32,661	1,55,52,317
Changes in contract liabilities	(2,93,421)	(62,28,497)
Cash flow generated from/(used in) operations	57,93,691	12,29,83,645
Tax paid	(8,21,979)	(1,74,48,285)
Net cash generated from/(used in) operating activities	**49,71,712**	**10,55,35,360**
INVESTING ACTIVITIES		
Interest received	63,636	13,50,812
Net inflows of short term fixed deposits	-	-
Placement of pledged fixed deposits	(11,54,145)	(2,44,99,228)
Purchase of property, plant and equipment	(2,24,164)	(47,58,367)
Proceed from disposal of property, plant and equipment	41	870
Loan to immediate holding company	(32,34,750)	(6,86,64,578)
Repayment from immediate holding company	22,34,750	4,74,37,411
Advances to immediate holding company	(2,81,640)	(59,78,419)
Dividend received	60,00,000	12,73,63,001
Consideration paid for acquisition of a subsidiary	(4,97,61,340)	(1,05,62,92,263)
Net cash used in investing activities	**(4,63,57,612)**	**(98,40,40,761)**
FINANCING ACTIVITIES		
Payment of lease liabilities	(3,04,513)	(64,63,948)
Loan from immediate holding company	4,48,56,000	95,21,65,793
(Repayment to)/Advances from immediate holding company	(23,33,269)	(4,95,28,690)
Net cash generated from financing activities	**4,22,18,218**	**89,61,73,155**
Net changes in cash and cash equivalents	8,32,318	1,76,67,754
Cash and cash equivalents at the beginning of year	25,68,274	4,96,13,825
Effect of exchange rate changes	9,589	2,03,547
Exchange differences arising on translation of foreign currency	-	1,21,21,024
Cash and cash equivalents at the end of year	**34,10,181**	**7,96,06,150**
Cash and cash equivalent consists of:		
Cash and bank balances	34,10,181	7,96,06,151
Short term deposits	11,44,828	2,67,24,491
	45,55,009	10,63,30,642
Short term fixed deposits	3,81,989	89,17,026
Less: Fixed deposits pledged to licensed banks	(15,26,817)	(3,56,41,517)
	34,10,181	**7,96,06,151**

Summary of Material Accounting Policies (Note - 3)
The summary of material accounting policies and other explanatory information are an integral part of these Translated Special Purpose Standalone financial statements.

This is the Summary of Translated Special Purpose Statements of Cashflows referred to in our report of even date.

For J C Bhalla & Co.
Chartered Accountants
Firm's Registration No: 001111N

Akhil Bhalla
Partner
Membership No.: 505002

Place: Noida
Date: 13 October 2026

For and on behalf of the Board of Directors of
ANALISA RESOURCES (M) SDN BHD

Koo Choon May
Director

Place:
Date: 13 October 2026

Chua Kai Jun, Fabian
Director

Place:
Date: 13 October 2026

ANALISA RESOURCES (M) SDN BHD
Registration No.: 199601032289 (404641-A)
Translated Special Purpose Statement of Changes In Equity for the year ended 31 March 2026
(All amounts in RM/INR, unless otherwise stated)

(Amounts in RM)

Particulars	Note	Share capital	Retained profits	Foreign Currency Translation Reserve	Total
Balance at 1 April 2025		**3,50,000**	**92,68,005**	**-**	**92,68,005**
Dividend paid	**21**	-	(10,00,000)	-	**(10,00,000)**
Profit for the year		-	66,29,069	-	**66,29,069**
Balance at 31 March 2026		**3,50,000**	**1,48,97,074**	**-**	**1,48,97,074**

(Amounts in INR)

Particulars	Note	Share capital	Retained profits	Foreign Currency Translation Reserve	Total
Balance at 1 April 2025		**63,34,878**	**16,38,25,558**	**1,56,39,840**	**18,58,00,276**
Dividend paid	**21**	-	(2,12,27,167)	-	**(2,12,27,167)**
Profit for the year		-	14,07,16,363	-	**14,07,16,363**
Exchange differences arising on translation of foreign currency		-	-	5,06,33,250	**5,06,33,250**
Balance at 31 March 2026		**63,34,878**	**28,33,14,755**	**6,62,73,090**	**35,59,22,723**

Summary of material accounting policies 3

The accompanying notes form an integral part of the translated version of financial statements.

The summary of material accounting policies and other explanatory information are an integral part of these Translated Special Purpose Standalone financial statements.

This is the Summary of Translated Special Purpose Statement of Changes In Equity referred to in our report of even date.

For J C Bhalla & Co.
Chartered Accountants
Firm's Registration No: 001111N

Akhil Bhalla
Partner
Membership No.: 505002

Place: Noida
Date: 13 October 2026

For and on behalf of the Board of Directors of
ANALISA RESOURCES (M) SDN BHD

Koo Choon May
Director

Place:
Date: 13 October 2026

Chua Kai Jun, Fabian
Director

Place:
Date: 13 October 2026

ANALISA RESOURCES (M) SDN BHD
Registration No.: 199601032289 (404641-A)
Summary of Material Accounting Policies and Other Explanatory Information For the year ended 31 March 2026
(All amounts in RM/INR, unless otherwise stated)

1. GENERAL INFORMATION

Analisa Resources (M) Sdn Bhd (the "Company") is a limited liability company incorporated and domiciled in Malaysia under the Companies Act 2016.

The addresses of the registered office and principal place of business of the Company are Level 5, Guoco Tower, 6 Jalan Damanlela, Damansara City, Bukit Damansara, 50490, Kuala Lumpur and No. 31, Jalan Pengacara UI/48, Temasya Industrial Park, Seksyen UI, 40150 Shah Alam, Selangor Darul Ehsan, respectively.

The Company is a wholly-owned subsidiary of Everlife Holdings Pte. Ltd. (the "immediate holding company"), a company incorporated in Republic of Singapore. The immediate holding company is controlled by Everstone Capital Partners III LP, an exempt limited partnership registered in the Republic of Singapore.

The ultimate holding company of the Company is Integris Medtech Private Limited, a company incorporated in India.

2. BASIS OF PREPARATION

The Translated Special Purpose Financial Statements ("Financial Statements") of the Company comprise the Translated Special Purpose Financial Statements for the financial year from 1 April 2025 to 31 March 2026 ("FYE 2026").

Theses financial statements have been prepared by the Company's management solely for the preparation of special purpose consolidated financial statements of the immediate holding company and its subsidiaries and associates (together referred to as 'Everlife Group') for the financial year ended 31 March 2026, to be used for the preparation of special purpose consolidated financial statements of the ultimate holding company and its subsidiaries and associates (together referred to as 'Integris Group') for the financial year ended 31 March 2026.

These financial statements will in turn be used for the preparation of restated consolidated financial information of the ultimate holding company for the year ended 31 March 2026, to be included in the Red Herring Prospectus ('RHP') and Prospectus, which is to be filed by the ultimate holding company with Securities and Exchange Board of India, the National Stock Exchange of India Limited, BSE Limited and Registrar of Companies, National Capital Territory of Delhi-II at Delhi, as per the requirements of Section 26 of Part I of Chapter III of the Act, read with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirement) Regulations, 2018, in connection with the proposed Initial Public Offer of equity shares of the ultimate holding company.

The accounting policies are consistently applied to the year presented in the said Special Purpose Financial Statements and in line with previous years.

The financial statements have been prepared in accordance with IFRS Accounting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB").

The financial statements are presented in Ringgit Malaysia ("RM"), which is also the functional currency of the Company. The financial statements have been prepared on the historical cost basis, except for other measurement bases applied, including fair value, as stated in the material accounting policies set out in note 3.

The Company elects not to prepare consolidated financial statements pursuant to the exemption from consolidation set out in IFRS 10 Consolidated Financial Statements. These financial statements are prepared in accordance with IAS 27 Separate Financial Statements.

The financial statements of the Company are used in the preparation of the consolidated financial statements of Everlife Holdings Pte. Ltd., a company incorporated in Singapore and predominantly operated in Singapore. The said consolidated financial statements can be obtained from 163 penang road, #06-02, winsland house II, Singapore 238463.

Basis of Translation

These financial statements were originally prepared and audited in the Subsidiary's functional currency and have been translated into Indian Rupees solely for presentation purposes. The translation has been carried out, in all material respects, in accordance with the principles of Ind AS 21, The Effects of Changes in Foreign Exchange Rates. The resulting translation differences have been recognised in the Foreign Currency Translation Reserve.

J.C. BHALLA & CO. Chartered Accountants

ANALISA RESOURCES (M) SDN BHD Co. Reg No 199601032289 (404641-A)

The underlying Special Purpose Financial Statements were authorised for issue by the Board of Directors of the Subsidiary on 30 April 2026. These translated financial statements have been prepared based on such audited financial statements and will be authorised for issue by the Board of Directors on 13 October 2026.

Application of new standards and amendments to IFRS Accounting Standards

In the preparation of the financial statements, the Company has applied a number of new standards and amendments to IFRS that became effective mandatorily for each of the financial years beginning on or after 1 April 2025.

New or amended standards issued that are not yet effective

The Company has not applied the following amendments to IFRS Accounting Standards and new standards that have been issued by the IASB but are not yet effective:

		Effective Date
Amendments to IFRS 9 and IFRS 7	Amendments to the Classification and Measurement of Financial Instruments	01-Jan-26
Amendments to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7	Annual improvements to IFRS Accounting Standards – Volume 11	01-Jan-26
Amendments to IFRS 9 and IFRS 7	Contract Referencing Nature - dependent Electricity	01-Jan-26
IFRS 18	Presentation and Disclosure in Financial Statements	01-Jan-27
IFRS 19	Subsidiaries without Public Accountability: Disclosures	01-Jan-27
Amendments to IAS 21	Translation to a Hyperinflationary Presentation Currency	01-Jan-27
Amendments to IFRS 19	Amendments to IFRS 19 Subsidiaries without Public	01-Jan-27
Amendments to IFRS 10 and IAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	To be announced by the IASB

The adoption of the above amendments to IFRS Accounting Standards and new standards is not expected to have material impact on the financial position and financial performance of the Company when they become effective. The adoption of IFRS 18 will change certain presentation and disclosure in the financial statements. The Company is evaluating its impact and plans to adopt IFRS 18 when it is effective mandatorily.

3. MATERIAL ACCOUNTING POLICIES

(a) Investments in subsidiaries

Investments in subsidiaries are measured at cost less impairment losses, if any. Impairment losses are charged to profit or loss.

On disposal, the difference between the net disposal proceeds and the carrying amount of the subsidiaries disposed of is recognised in profit or loss.

(b) Property, plant and equipment

(i) Measurement basis

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses, if any.

Property, plant and equipment are derecognised upon disposal or when no future economic benefits are expected from their use or disposal. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in profit or loss.

J.C. BHALLA & CO. Chartered Accountants

ANALISA RESOURCES (M) SDN. BHD. Co. Reg No. 199601032289 (404641-A)

(ii) Depreciation

Work in progress is not depreciated.

Depreciation is calculated to write off the depreciable amount of property, plant and equipment on a straight-line basis over their estimated useful lives. The depreciable amount is determined after deducting residual value from cost.

The estimated useful lives for the current and comparative year are as follows:

Equipment, furniture and fittings	20% - 33%
Motor vehicle	10%
Renovation	20%

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at the end of each reporting year.

(c) Leases

The Company as Lessee

Right-of-use assets and corresponding lease liabilities are recognised with respect to all lease agreements, except for short-term leases and leases of low value assets.

For short-term leases (i.e. leases with a lease term of 12 months or less) and leases of low value assets, lease payments are recognised as an expense on a straight-line basis over the lease term.

The lease liability is initially measured at the present value of the lease payments that are not paid at the lease commencement date, discounted using the rate implicit in the lease or incremental borrowing rate, where applicable. Lease payments included in the measurement of the lease liability comprise: (i) fixed lease payments, less lease incentives; (ii) variable lease payments based upon an index or a rate; and (iii) payments of penalties for terminating the lease.

The right-of-use assets comprise the corresponding lease liability, lease payments made at or before the lease commencement date and initial direct costs. Whenever there is an obligation to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the agreed condition, a provision is recognised. These costs are included in the related right-of-use assets.

Right-of-use assets are measured at cost less accumulated depreciation and impairment losses. They are depreciated over the shorter year of lease term and useful life of the underlying assets. The depreciation starts on the lease commencement date. The depreciation years and depreciation method are reviewed, and adjusted if appropriate, at each reporting date.

Variable lease payment (not based upon an index or a rate) are recognised as an expense in the year in which it is incurred.

(d) Inventories

Inventories are valued at the lower of cost and net realisable value. Cost is determined on the weighted average cost.

Net realisable value represents the estimated selling price in the ordinary course of business, less selling and distribution costs and all other estimated cost to completion.

J.C. BHALLA & CO. Chartered Accountants

ANALISA RESOURCES (M) SDN. BHD. Co. Reg No: 199601032289 (404641-A)

(e) 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 financial liabilities are recognised when an entity becomes a party to the contractual provisions of an instrument.

Financial assets (with the exception of trade receivables that do not contain a significant financing component) and financial liabilities are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities on initial recognition. A trade receivable without a significant financing component is initially measured at its transaction price.

Financial Assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Subsequent Measurement

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets. Financial assets are measured subsequently in the following manners:

- at amortised cost (debt instruments); or
- at fair value through other comprehensive income ("FVTOCI"), with recycling of cumulative gains and losses (debt instruments); or
- designated at FVTOCI, without recycling of cumulative gains and losses (equity instruments); or
- at fair value through profit or loss ("FVTPL").

Financial Assets at Amortised Cost

Debt instruments that meet the following conditions are subsequently measured at amortised cost:

- the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest method and are subject to impairment. Gains and losses are recognised in profit or loss when an asset is derecognised, modified or impaired.

Impairment of Financial Assets

Loss allowance is recognised for expected credit losses ("ECL") for all debt instruments not held at FVTPL, i.e. financial assets at amortised cost and receivables.

ECL is based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that are expected to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms. The amount of ECL is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial asset.

Management measures the loss allowance of trade receivables at an amount equal to their lifetime ECL (i.e. simplified approach). The ECL on these financial assets are estimated based on historical credit loss experience, and where appropriate, adjusted for forward-looking factors specific to the debtors and the economic environment.

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For all other financial assets at amortised cost, where credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECL is provided for credit losses that result from default events that are possible within 12 months after the reporting date. For those credit exposures for which there has been a significant increase in the likelihood or risk of a default occurring since initial recognition (instead of on evidence of a financial asset being credit-impaired at the reporting date or an actual default occurring), a loss allowance is required for credit losses expected over the remaining life of the financial assets.

Definition of default

The Company considers a financial asset to be in default when contractual payments are more than 120 days past due, unless there is reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate. The Company also considers a financial asset is in default when there is a breach of financial covenants by the debtor; or when there is indication that the debtor is unlikely to settle its indebtedness to the Company in full, without considering any collaterals held by the Company.

Derecognition of Financial Assets

A financial asset is derecognised only when the contractual rights to the cash flows from the financial asset expire; or when the financial asset is transferred and substantially all the risks and rewards of ownership of the financial asset are transferred to another party.

If the entity neither transfers nor retains substantially all the risks and rewards of ownership and continues to control a transferred financial asset, the entity recognises its retained interest in the financial asset and an associated liability for amounts it may have to pay. If the entity retains substantially all the risks and rewards of ownership of a transferred financial asset, the entity continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset measured at amortised cost, the difference between the financial asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

Financial Liabilities and Equity Instruments

Debt and equity instruments are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Financial Liabilities

All financial liabilities are subsequently measured at FVTPL or at amortised cost.

Financial Liabilities at Amortised Cost

These financial liabilities are subsequently measured at amortised cost using the effective interest method.

Effective Interest Method

The effective interest method is a method of calculating the amortised cost of a debt instrument or a financial liability by allocating interest income/expense over the relevant years. The effective interest rate is the rate that exactly discounts estimated future cash receipts/payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of a financial liability, to the amortised cost of a financial liability.





Derecognition of Financial Liabilities

Financial liabilities are derecognised when, and only when, the obligations under the liabilities are discharged, cancelled or expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

When an existing financial liability is replaced by another financial liability from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as derecognition of the original liability and the recognition of a new liability.

Equity Instrument

Equity instruments issued are recognised at the proceeds received. Costs incurred directly attributable to the issuance of the equity instruments are accounted for as a deduction from equity.

Dividends to shareholders are recognised in equity in the year in which they are declared.

(f) Impairment of non-financial assets

If such an indication exists, the asset's recoverable amount is estimated. The recoverable amount is the higher of an asset's fair value less cost to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Recoverable amounts are estimated for individual assets or, if it is not possible, for the cash-generating unit to which the asset belongs.

Tangible assets are assessed at each reporting date to determine whether there is any indication of impairment.

An impairment loss is recognised whenever the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in profit or loss except for assets that are previously revalued where the revaluation was taken to other comprehensive income. In this case the impairment is also recognised in other comprehensive income up to the amount of any previous revaluation.

Any reversal of an impairment loss as a result of a subsequent increase in recoverable amount should not exceed the carrying amount that would have been determined (net of amortisation or depreciation, if applicable) had no impairment loss been previously recognised for the asset.

(g) Revenue recognition

Revenue from a contract with a customer is recognised when control of the goods or services are transferred to the customer. Revenue is measured based on the consideration specified in the contract to which the entity expects to be entitled in exchange for transferring the goods or services to the customer, excluding amounts collected on behalf of third parties.

If a contract with a customer contains more than one performance obligation, the total consideration is allocated to each performance obligation based on the relative stand-alone selling prices of the goods or services promised in the contract.

(i) Sales of Goods

Revenue from sales of goods is recognised at the point in time when control of the goods is transferred to a customer, generally upon delivery of goods.

In measuring the revenue for the sales of goods, the effects of variable consideration, the existence of significant financing component, non-cash consideration, and consideration payable to the customer, etc. are taken into consideration.

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(ii) Other Income is Recognised as follows:

- Interest income is recognised using the effective interest method.
- Dividend income is recognised when the right to receive payment is established.

(iii) Maintenance services

Revenue is recognised over time, when a customer simultaneously receives and consumes the benefits provided by the entity's performance as the entity performs. Revenue is recognised using an input method to measure progress towards complete satisfaction of the services.

Revenue is recognised at a point in time, if a performance obligation of a service is satisfied at a point in time.

(h) Income tax

The income tax expense represents the aggregate of current tax and deferred tax.

Current tax and deferred tax are recognised in profit or loss. Current tax and deferred tax are recognised in other comprehensive income or directly in equity, if the tax relates to items that are recognised in other comprehensive income or directly in equity.

(i) Current Tax

Current tax is the expected income tax payable on the taxable profit for the financial year, estimated using the tax rates enacted or substantially enacted by the reporting date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future payment to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable.

(ii) Deferred Tax

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit, which is accounted for using the liability method.

A deferred tax liability is recognised for all taxable temporary differences. A deferred tax asset is only recognised for deductible temporary differences and unutilised tax credit to the extent that it is probable that taxable profit will be available in future against which the deductible temporary differences and unutilised tax credit can be utilised.

No deferred tax is recognised for temporary differences arising from the initial recognition of: (i) goodwill, or (ii) an asset or liability (which is not in a business combination) at the time of the transaction that affects neither accounting profit nor taxable profit.

Deferred taxes are measured based on tax consequences that would follow from the manner in which the asset or liability is expected to be recovered or settled, and based on the tax rates enacted or substantively enacted at the reporting date that are expected to apply to the year when the asset is realised or when the liability is settled.





(i) Borrowing costs

Borrowing costs incurred on assets under development that take a substantial year of time for completion are capitalised into the carrying value of the assets. Capitalisation of borrowing costs commence when the activities to prepare the asset for its intended use or sale are in progress and the expenditures and borrowing costs are incurred and ceases when the asset is completed or during extended years when active development is interrupted.

All other borrowing costs are recognised in profit or loss in the year in which they are incurred.

(j) Employee benefits

Short-term Employee Benefits

Wages, salaries, paid leave, bonuses and non-monetary benefits are recognised as an expense (at the undiscounted amount) in the year in which the associated services are rendered by the employees.

Post-employment benefits

The Company and its Malaysian subsidiary make monthly contributions to the Employees Provident Fund ("EPF") which is a defined contribution plan.

The legal or constructive obligation of the Company and its subsidiary is limited to the amount that they agree to contribute to the EPF. The contributions to the EPF are recognised as an expense when the employees have rendered service entitling them to the contribution.

(k) Foreign currencies

Transactions and balances in foreign currencies

Transactions in currencies other than the functional currency ("foreign currencies") are translated to the functional currency at the rate of exchange ruling at the date of the transaction.

Monetary items denominated in foreign currencies at the reporting date are translated at foreign exchange rates ruling at that date.

Non-monetary items which are measured in terms of historical costs denominated in foreign currencies are translated at foreign exchange rates ruling at the date of the transaction.

Non-monetary items which are measured at fair values denominated in foreign currencies are translated at the foreign exchange rates ruling at the date when the fair values were determined.

Exchange differences arising on the settlement of monetary items and the translation of monetary items are included in profit or loss for the year.

When a gain or loss on a non-monetary item is recognised directly in other comprehensive income, any corresponding exchange gain or loss is recognised directly in other comprehensive income. When a gain or loss on a non-monetary item is recognised in profit or loss, any corresponding exchange gain or loss is recognised in profit or loss.

(l) Cash and cash equivalents

Cash and cash equivalents comprise cash and bank balances that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.

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4. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of financial statements requires management to exercise judgement in the process of applying the accounting policies. It also requires the use of accounting estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures of contingent assets and liabilities at the end of the reporting date and reported amounts of income and expenses during the financial year.

Although these estimates are based on management's best knowledge of current events and actions, historical experiences and various other factors, including expectations for future events that are believed to be reasonable under the circumstances, actual results may ultimately differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the financial year in which the estimate is revised and in any future years affected.

Critical judgements made in applying accounting policies

Management is of the opinion that there are no instances of application of judgement which are expected to have significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources associated with estimation uncertainty at the reporting year that have significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

(i) Determining the loss allowance for trade receivables

Management assesses the ECL for trade receivables at each reporting date. Credit losses are the difference between the contractual cash flows that are due to the entity and the cash flows that it actually expects to receive. Management applies simplified approach of IFRS 9 in assessing the impairment of trade receivables.

In determining the ECL, management uses its historical credit loss experience for trade receivables to estimate the ECL. Management is not only required to consider historical information that is adjusted to reflect the effects of current conditions and information that provides objective evidence that trade receivables are impaired in relation to incurred losses, but management is also considering, when applicable, reasonable and supportable information that may include forecasts of future economic conditions when estimating the ECL, on an individual and collective basis. The need to consider forward-looking information means that management exercises considerable judgement as to how changes in macroeconomic factors will affect the ECL on trade receivables.

The ECL on trade receivables is mainly based upon the historical credit loss experience.

(ii) Impairment loss and write-down of inventories

Inventories are stated at the lower of cost and net realisable value. The Company estimates the net realisable value of inventories based on an assessment of expected selling prices.

Inventories are reviewed on a regular basis and the Company will make an impairment loss for excess or obsolete inventories based primarily on historical trends and management estimates of expected and future product demand and related pricing.

Demand levels, technological advances and pricing competition could change from time to time. If such factors result in an adverse effect on the Company's products, the Company might be required to reduce the value of its inventories and additional impairment losses for slow-moving inventories may be required.

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(iii) Depreciation and impairment of property, plant and equipment

The Company reviews the estimated useful lives of property, plant and equipment at the end of each reporting year. Changes in the expected useful lives of property, plant and equipment could impact future depreciation charges.

Property, plant and equipment are assessed at the end of each reporting year to determine whether there is any indication of impairment. If such an indication exists, an estimation of the recoverable amount is required. Estimating the recoverable amount requires management to make an estimate of the expected future cash flows from the property, plant and equipment or the related cash generating unit.

(iv) Income taxes

Significant judgement is involved in determining the capital allowances and deductibility of expenses during the estimation of the provision for income tax. There are certain transactions and computations for which the ultimate tax determination is uncertain during the ordinary course of business.

The Company recognises liabilities for expected tax issues based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recognised, such differences will impact the income tax and deferred tax provisions in the year in which such determination is made.

(v) Deferred consideration payable in relation to acquisition of a subsidiary

The Company has recognised a deferred consideration payable in relation to the acquisition of a subsidary, which includes an earn-out arrangement contingent upon the achievement of certain financial performance targets.

The determination of the deferred consideration payable involves significant judgement and estimation, particularly in forecasting subsidiary's future financial performance and assessing the likelihood of meeting the specified earning before interest and tax thresholds. These estimates are inherently uncertain and may be affected by changes in market conditions, operational performance, and other external factors. Any variation in the actual results compared to the estimates may result in a material adjustment to the amount of deferred consideration recognised.





5. PROPERTY, PLANT AND EQUIPMENT

(Amounts in RM)

Particulars	Computer equipment	Furniture and fittings	Lab equipment	Motor vehicle	Office equipment	Renovation	Tools & equipment	Total
Cost								
Balance as at 1 April 2025	**5,55,394**	**96,802**	**8,66,102**	**10,350**	**3,51,535**	**7,17,101**	**25,892**	**26,23,176**
Additions	27,516	-	1,89,613	-	7,035	-	-	2,24,164
Disposal	(4,149)	-	(87,575)	-	(16,960)	-	-	(1,08,684)
Balance as at 31 March 2026	**5,78,761**	**96,802**	**9,68,140**	**10,350**	**3,41,610**	**7,17,101**	**25,892**	**27,38,656**
Accumulated depreciation								
Balance as at 1 April 2025	**3,01,603**	**95,246**	**7,95,487**	**4,140**	**3,22,284**	**7,17,101**	**2,158**	**22,38,019**
Additions	70,365	1,155	74,113	1,035	11,204	-	8,630	1,66,502
Disposal	(2,489)	-	(53,518)	-	(16,959)	-	-	(72,966)
Balance as at 31 March 2026	**3,69,479**	**96,401**	**8,16,082**	**5,175**	**3,16,529**	**7,17,101**	**10,788**	**23,31,555**
Net book value as at 31 March 2026	**2,09,282**	**401**	**1,52,058**	**5,175**	**25,081**	**-**	**15,104**	**4,07,101**

PROPERTY, PLANT AND EQUIPMENT

(Amounts in INR)

Particulars	Computer equipment	Furniture and fittings	Lab equipment	Motor vehicle	Office equipment	Renovation	Tools & equipment	Total
Cost								
Balance as at 1 April 2025	**1,07,29,081**	**18,70,018**	**1,67,31,327**	**1,99,941**	**67,90,941**	**1,38,52,931**	**5,00,181**	**5,06,74,420**
Additions	5,84,087	-	40,24,947	-	1,49,333	-	-	47,58,367
Disposal	(88,072)	-	(18,58,969)	-	(3,60,013)	-	-	**(23,07,054)**
Exchange differences arising on translation of foreign currency	22,85,311	3,89,697	37,02,639	41,666	13,94,171	28,86,840	1,04,234	**1,08,04,558**
Balance as at 31 March 2026	**1,35,10,407**	**22,59,715**	**2,25,99,944**	**2,41,607**	**79,74,432**	**1,67,39,771**	**6,04,415**	**6,39,30,291**
Accumulated depreciation								
Balance as at 1 April 2025	**58,26,356**	**18,39,959**	**1,53,67,189**	**79,976**	**62,25,871**	**1,38,52,931**	**41,688**	**4,32,33,970**
Additions	14,93,650	24,517	15,73,209	21,970	2,37,829	-	1,83,190	**35,34,365**
Disposal	(52,834)	-	(11,36,036)	-	(3,59,992)	-	-	**(15,48,861.55)**
Exchange differences arising on translation of foreign currency	13,57,826	3,85,877	32,45,990	18,857	12,85,241	28,86,840	26,953	**92,07,584**
Balance as at 31 March 2026	**86,24,998**	**22,50,353**	**1,90,50,353**	**1,20,803**	**73,88,949**	**1,67,39,771**	**2,51,831**	**5,44,27,057**
Net book value as at 31 March 2026	**48,85,409**	**9,362**	**35,49,592**	**1,20,804**	**5,85,483**	**-**	**3,52,584**	**95,03,234**

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6. Right-of-use assets

Particulars	MYR		INR	
	ROU	Total	ROU	Total
Cost				
Balance as at 1 April 2025	9,02,751	9,02,751	1,74,39,311	**1,74,39,311**
Lease modification	14,035	14,035	2,97,923	**2,97,923**
Derecognition	(60,980)	(60,980)	(12,94,433)	**(12,94,433)**
Exchange differences arising on translation of foreign currency	-	-	35,34,853	**35,34,853**
Balance as at 31 March 2026	**8,55,806**	**8,55,806**	**1,99,77,654**	**1,99,77,655**
Accumulated depreciation				
Balance as at 1 April 2025	3,76,524	3,76,524	72,73,677	**72,73,677**
Additions	2,79,568	2,79,568	59,34,437	**59,34,437**
Derecognition	(60,980)	(60,980)	(12,94,433)	**(12,94,433)**
Exchange differences arising on translation of foreign currency	-	-	19,78,419	**19,78,419**
Balance as at 31 March 2026	**5,95,112**	**5,95,112**	**1,38,92,100**	**1,38,92,100**
Net book value as at 31 March 2026	**2,60,694**	**2,60,694**	**60,85,554**	**60,85,554**

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7.	**INVESTMENTS IN SUBSIDIARY**	**RM** **As at 31.03.2026**	**INR** **As at 31.03.2026**
	Unquoted shares, at cost		
	Addition	6,32,99,815	1,47,76,50,193
	At end of financial year	**6,32,99,815**	**1,47,76,50,193**

On 24 June 2025, the Company entered into a Conditional Share Sale and Purchase Agreement ("SPA") with a vendor to acquire 100% of the equity interest in Neoscience Sdn Bhd. ("NSB") for total consideration of RM63 million. Subsequently, NSB becomes a wholly owned subsidiary of the Company. The total purchase consideration consists of the followings:

Particulars	**RM**	**INR**
Cash consideration	4,97,61,340	1,16,16,12,458
Deferred consideration payable (Note 15)	1,35,38,475	31,60,37,736
	6,32,99,815	**1,47,76,50,194**

Details of the subsidiary for the year ended 31 March 2026 are as follows:

Entity Name	**Effective equity interest**	**Country of incorporation**	**Principal activity**
Neoscience Sdn Bhd	100%	Malaysia	Distributor for clinical diagnostics solutions and life science research
Nevolution Engineering Sdn Bhd	100%	Malaysia	Provision of laboratory instrument calibration, maintenance, repair and troubleshooting services

8.	**INVENTORIES**	**RM** **As at 31.03.2026**	**INR** **As at 31.03.2026**
	Trading merchandise, at cost	33,72,910	7,87,36,109
	Inventories in transit	1,13,371	26,46,496
		34,86,281	**8,13,82,605**
	Accumulated write-down of inventories:		
	At 1 April 2025	-	-
	Additions	11,97,771	2,79,60,375
	At 31 March 2026	**11,97,771**	**2,79,60,375**
	Net carrying amount	**22,88,510**	**5,34,22,230**
	Recognised in profit or loss:		
	Inventories recognised as expenses	**1,47,49,042**	**31,30,80,374**

9.	**TRADE AND OTHER RECEIVABLES**	Note	**RM** **As at 31.03.2026**	**INR** **As at 31.03.2026**
	Trade			
	Trade receivables		73,44,644	17,14,50,969
	Related companies		41,003	9,57,161
	Gross trade receivables	(i)	**73,85,647**	**17,24,08,130**
	Less: Loss allowance on trade receivables		-	-
			73,85,647	**17,24,08,130**
	Non-trade			
	Advance to suppliers		9,03,486	2,10,90,682
	Sundry deposits		85,237	19,89,745
	Prepayments		12,049	2,81,268
	Amount owing by ultimate holding company	(ii)	2,81,640	65,74,512
	Amount owing by immediate holding company	(ii)	6,67,499	1,55,81,879
			93,35,558	**21,79,26,216**

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(i) The normal credit term granted to customers and related companies is ranging from 30 to 90 in each financial year.

(ii) The amount owing by ultimate holding company and immediate holding company under non-trade balances represent unsecured, interest-free advances, demand and expected to be settled in cash.

As at 31 March 2026 *(Amount in RM)*

Particulars	Unbilled	Curent but not due	Outstanding for following years from due date of payment					Total
			Less than 6 Months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed:								
Considered good	-	41,25,896	30,14,214	27,054	2,18,483	-	-	73,85,647
Significant increase in credit risk	-	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-	-
Disputed:								
Considered good	-	-	-	-	-	-	-	-
Significant increase in credit risk	-	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-	-
Total	**-**	**41,25,896**	**30,14,214**	**27,054**	**2,18,483**	**-**	**-**	**73,85,647**

As at 31 March 2026 *(Amount in INR)*

Particulars	Unbilled	Curent but not due	Outstanding for following years from due date of payment					Total
			Less than 6 Months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed:								
Considered good	-	9,63,13,568	7,03,62,827	6,31,540	51,00,196	-	-	17,24,08,131
Significant increase in credit risk	-	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-	-
Disputed:	-	-	-	-	-	-	-	
Considered good	-	-	-	-	-	-	-	-
Significant increase in credit risk	-	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-	-
Total	**-**	**9,63,13,568**	**7,03,62,827**	**6,31,540**	**51,00,196**	**-**	**-**	**17,24,08,131**

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10.		RM	INR
	SHORT TERM FIXED DEPOSITS	**As at 31.03.2026**	**As at 31.03.2026**
	Short term fixed deposits	3,81,989	89,17,026
		3,81,989	**89,17,026**

The short term fixed deposits are placed with licensed banks and earn interests between 2.05% per annum. The short term fixed deposits have maturity years of more than three months and less than one year and are pledged to licensed bank.

11.		RM	INR
	CASH AND CASH EQUIVALENTS	**As at 31.03.2026**	**As at 31.03.2026**
	Cash and bank balances	34,10,181	7,96,06,151
	Short term deposits	11,44,828	2,67,24,491
		45,55,009	**10,63,30,642**
	Interest rates of short term deposits range	1.75% to 2.05%	1.75% to 2.05%

The short term deposits have maturity years of less than three months and are pledged to licensed banks.

12. SHARE CAPITAL

Particluars	No. of shares	RM As at 31.03.2026	INR As at 31.03.2026
Issued and fully paid (no par value)			
Ordinary shares			
At the beginning/end of year	3,50,000	3,50,000	63,34,878

Ordinary shares of the Company have no par value. The holder of ordinary shares is entitled to receive dividends as and when declared by the Company. All ordinary shares carry one vote per share without restrictions.

13. RETAINED PROFIT

The retained profit of the Company are available for distributions by way cash dividends or dividends in specie.

14.		RM	INR
	DEFERRED TAX LIABILITIES	**As at 31.03.2026**	**As at 31.03.2026**
	At the beginning of the year	67,663	13,07,111
	Recognised in profit or loss	(15,006)	(3,18,535)
	Exchange differences arising on translation of foreign currency	-	2,40,632
	At the end of the year	**52,657**	**12,29,208**

The balances represent temporary differences attributable to property, plant and equipment.

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15.	**TRADE AND OTHER PAYABLES**	Note	**RM** **As at 31.03.2026**	**INR** **As at 31.03.2026**
	Non-current liabilties			
	Non-trade			
	Amount owing to immediate holding company	(ii)	**4,48,56,000**	**1,04,71,03,804**
	Current liabilties			
	Trade			
	Trade payables		35,95,553	8,39,33,414
	Related companies		23,837	5,56,443
		(i)	**36,19,390**	**8,44,89,857**
	Non-trade			
	Other payables		81,030	18,91,538
	Deferred consideration payable related to acquisition of subsidiary		1,35,38,475	31,60,37,736
	Accruals		20,29,950	4,73,86,489
	Deposits received		2,05,489	47,96,859
	Amount owing to immediate holding company	(iii)	6,43,714	1,50,26,650
	Amount owing to a related company	(iii)	17,435	4,06,997
			2,01,35,483	**47,00,36,125**

(i) The normal credit term granted by suppliers and related companies are ranging from 30 to 120 in each financial year.

(ii) The amount owing to immediate holding company under non-current liabilities represents non-trade balances which are bearing fixed interest at 5.82% per annum, not expected to be settled within next 12 months and expect to be settled in cash.

(iii) The amounts owing to immediate holding company and a related company under current liabilities represent non-trade balances are unsecured, interest-free advances, repayable on demand and expected to be settled in cash.

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Trade payables ageing schedule as at 31 March 2026 (Amount in RM)

Particulars	Unbilled	Not Due	Outstanding for following years from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro and small enterprises	-	-	-	-	-	-	-
Total outstanding dues of creditors other than micro and small enterprises	-	1,13,371	35,06,019	-	-	-	36,19,390
Total	-	**1,13,371**	**35,06,019**	-	-	-	**36,19,390**

Trade payables ageing schedule as at 31 March 2026 (Amount in INR)

Particulars	Unbilled	Not Due	Outstanding for following years from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro and small enterprises	-	-	-	-	-	-	-
Total outstanding dues of creditors other than micro and small enterprises	-	26,46,496	8,18,43,362	-	-	-	8,44,89,858
Total	-	**26,46,496**	**8,18,43,362**	-	-	-	**8,44,89,858**

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16. CONTRACT LIABILITIES	RM As at 31.03.2026	INR As at 31.03.2026
Consideration received in advance	7,59,291	1,77,24,641
	7,59,291	**1,77,24,641**

Movement of contract liabilities are as follow:

	RM As at 31.03.2026	INR As at 31.03.2026
At beginning of financial year	10,52,712	2,03,36,253
Consideration received	7,59,291	1,61,17,597
Recognition of revenue	(10,52,712)	(2,03,36,253)
Exchange differences arising on translation of foreign currency	-	16,07,044
At the end of the financial year	**7,59,291**	**1,77,24,641**

Revenue relating to sale of goods are recognised at a point in time, while the customers pay up-front. A contract liability is recognised upon collection of transaction price and being recognised as revenue at the point performance obligation was satisfy.

17. LEASE RELATED DISCLOSURES

The Company has leases for equipments & office premises. With the exception of short-term lease underlying assets, each lease is reflected on the balance sheet as a right-of-use asset and a lease liability as a borrowings. Variable lease payments which do not depend on an index or a rate are excluded from the initial measurement of the lease liability and right of use assets. The Company classifies its right-of-use assets in a consistent manner to its property, plant and equipment.

Each lease generally imposes a restriction that, unless there is a contractual right for the Company to sublease the asset to another party, the right-of-use asset can only be used by the Company. Some leases contain an option to extend the lease for a further term. The Company is prohibited from selling or pledging the underlying leased assets as security. For leases over premises, the Company must keep those properties in a good state of repair and return the properties in their original condition at the end of the lease.

A Set out below are the carrying amounts of lease liabilities and the movements during the year:

Particulars	RM As at 31.03.2026	INR As at 31.03.2026
At beginning of financial year	5,43,590	1,05,01,052
Additions	-	-
Lease modification	14,035	2,97,923
Accretion of interest	21,497	4,56,320
Payments	(3,04,512)	(64,63,927)
Exchange differences arising on translation of foreign currency	-	16,19,038
At end of financial year	**2,74,610**	**64,10,406**
- Current	2,35,589	54,99,513
- Non Current	39,021	9,10,893

B Total cash outflow for leases for the year ended 31 March 2026 was RM316,415 or INR 67,16,594.

C The Company has total commitment for short-term leases of RM11,903 or INR 2,77,860 as at 31 March 2026.

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D Maturity of lease liabilities

The lease liabilities are secured by the related underlying assets. Future minimum lease payments were as follows:

(Amounts in RM)

As at 31 March 2026	Within 1 year	Minimum lease payments due			
		1-2 years	2-3 years	More than 3 years	Total
Lease payments	2,41,812	21,312	14,208	5,328	**2,82,660**
Interest expense	(6,223)	(1,280)	(494)	(53)	**(8,050)**
Net present values	**2,35,589**	**20,032**	**13,714**	**5,275**	**2,74,610**

(Amounts in INR)

As at 31 March 2026	Within 1 year	Minimum lease payments due			
		1-2 years	2-3 years	More than 3 years	Total
Lease payments	56,44,780	4,97,500	3,31,667	1,24,375	**65,98,323**
Interest expense	(1,45,268)	(29,880)	(11,532)	(1,237)	**(1,87,917)**
Net present values	**54,99,513**	**4,67,620**	**3,20,135**	**1,23,138**	**64,10,406**

E The incremental borrowing rates used for lease liabilities range from 4.04% - 4.90% p.a for equipments and 5.80% p.a for office .

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18. REVENUE	RM For the year ended 31 March 2026	INR For the year ended 31 March 2026
Revenue from contracts with customers		
Recognised over time:		
- Maintainance services	1,85,900	39,46,130
Recognised at a point in time:		
- Sale of goods	2,49,11,946	52,88,10,032
- Maintainance services	12,47,437	2,64,79,553
	2,63,45,283	**55,92,35,715**

All the revenue is derived from Malaysia as the geographical market of the Company is only operating in Malaysia.

The transaction price allocated to the remaining performance obligations (unsatisfied or partially unsatisfied) are, as follows:

	RM For the year ended 31 March 2026	INR For the year ended 31 March 2026
Revenue recognised over time		
- within one year	98,706	20,95,249
- one year to five years	2,06,780	43,89,354
	3,05,486	**64,84,603**

Financing component is not recognised at contract inception, as management expects that the year between when the promised good or service is transferred to a customer and when the customer pays for that good or service will be one year or less.

19. PROFIT FROM OPERATIONS Profit from operations before tax has been arrived at:	RM For the year ended 31 March 2026	INR For the year ended 31 March 2026
After charging:		
Auditors' remuneration	40,000	8,49,087
Depreciation of property, plant and equipment	1,66,502	35,34,366
Depreciation of right of use assets	2,79,568	59,34,437
Expenses for employee benefits	29,93,680	6,35,47,345
Loss in foreign exchange - unrealised	-	-
Loss in foreign exchange - realised	-	-
Loss on disposal of property, plant and equipment	35,677	7,57,322
Rental of cars	6,556	1,39,165
Rental of equipment	5,347	1,13,502
Small value asset written off	1,339	28,423
Interest expenses on lease liabilities	21,497	4,56,320
Interest expenses on others	20,16,972	4,28,14,601
After crediting:		-
Interest income on fixed deposits	63,636	13,50,812
Gain in foreign exchange - unrealised	9,589	2,03,547
Gain in foreign exchange - realised	80,262	17,03,735

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20. TAXATION EXPENSES

	RM	INR
	For the year ended 31 March 2026	For the year ended 31 March 2026
Current tax		
Current year	5,36,008	1,13,77,931
(Over)/Under provision in prior years	(1,67,579)	(35,57,227)
	3,68,429	**78,20,704**
Deferred tax		
Current year	(22,378)	(4,75,022)
Under/(Over) provision in prior years	7,372	1,56,487
	(15,006)	**(3,18,535)**
Income tax expense	**3,53,423**	**75,02,169**

The significant differences between the tax expenses and accounting profit multiplied by the statutory tax rate are due to the tax effects arising from the following items:

	RM	INR
	For the year ended 31 March 2026	For the year ended 31 March 2026
Profit before tax	69,82,492	14,82,18,522
Tax at the statutory income tax rate of 24%	16,75,798	3,55,72,445
Tax effects of expenses disallowed for tax purpose	2,77,832	58,97,586
Non-taxable income	(14,40,000)	(3,05,67,120)
(Over)/Underprovision of prior years	(1,60,207)	(34,00,741)
Income tax expense	**3,53,423**	**75,02,170**

21. DIVIDENDS

	RM	INR
	For the year ended 31 March 2026	For the year ended 31 March 2026
In respect of the financial year ended 31 March 2026		
- First interim single-tier dividend of RM2.86 per share	10,00,000	2,12,27,167

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22.

A Contingent liabilities and commitments

B Contingent liabilities

The group has the following contingent liabilities:

	RM	INR
Particulars	**As at March 31, 2026**	**As at March 31, 2026**
Claims against the company not acknowledged as debt;	-	-
Guarantees excluding financial guarantees; and	-	-
Other money for which the company is contingently liable.	-	-
	-	-

C Commitments

The group have following estimated amount of contracts remaining to be executed on capital account:

	RM	INR
Particulars	**As at March 31, 2026**	**As at March 31, 2026**
Estimated amount of contracts remaining to be executed on capital account and not provided for		
Uncalled liability on shares and other investments partly paid; and	-	-
Other commitments (specify nature)	-	-
	-	-
	-	-

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23. FINANCIAL INSTRUMENTS

(a) Classification of financial instruments

	RM As at 31.03.2026	INR As at 31.03.2026
Financial Assets		
At amortised cost		
Trade and other receivables	84,20,023	19,65,54,265
Short term fixed deposits	3,81,989	89,17,026
Cash and bank equivalents	45,55,009	10,63,30,642
	1,33,57,021	**31,18,01,933**
Financial Liability		
At amortised cost		
Trade and other payables	6,47,85,994	1,51,23,43,071
	6,47,85,994	**1,51,23,43,071**

(b) Fair value of financial instruments

The carrying amounts of the financial instruments at the end of each reporting year approximate or at their fair value in view of their short term nature or related interest are at market rate on these financial instruments.

24. FINANCIAL RISK MANAGEMENT

The Company is exposed to various risks in relation to financial instruments. The main types of financial risks are market risk, credit risk and liquidity risk.

The management of the Company monitors and manages the financial risks relating to the operations of the Company on a continuous basis. The Company does not engage in the trading of financial assets for speculative purposes. The most significant financial risks to which the Company is exposed are described below:

Risk	Measurement	Management
Credit risk	Ageing analysis	Diversification of bank deposits and regular monitoring
Liquidity risk	Cash flow forecasts	Availability of funds and credit facilities.
Market risk - foreign exchange	Fluctuation in foreign exchange rates	Monitoring of exposure levels at regular internal

A) Credit Risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial asset fails to meet its contractual obligations. The Company's exposure to credit risk is influenced mainly by the individual characteristics of each financial asset. The carrying amounts of financial assets represent the maximum credit risk exposure. The Company monitors its exposure to credit risk on an ongoing basis.

The Company is exposed to credit risk in relation to financial guarantees given to banks in respect of loans granted to a related company. The maximum exposure to credit risk amounted to RM254,884,000 or INR 5,94,99,28,796 representing the maximum amount the Company could pay if the guarantee is called on. As at the reporting date, there was no indication that the related company would default on repayment.

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B) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due.

Maturities of financial liabilities

As at 31 March 2026, the Company's financial liabilities have undiscounted contractual maturities as summarised below:

(Amount in RM)

Particulars	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Financial liabilities					
Trade and Other payables	2,31,84,328	26,15,993	26,05,245	4,79,02,914	**7,63,08,480**
Lease liabilities	2,41,812	21,312	14,208	5,328	**2,82,660**
Total	**2,34,26,140**	**26,37,305**	**26,19,453**	**4,79,08,242**	**7,65,91,140**

As at 31 March 2026 , the Company's financial liabilities have undiscounted contractual maturities as summarised below:

(Amount in INR)

Particulars	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Financial liabilities					
Trade and Other payables	54,12,07,376	6,10,66,886	6,08,15,988	1,11,82,29,969	**1,78,13,20,219**
Lease liabilities	56,44,780	4,97,500	3,31,667	1,24,375	**65,98,322**
Total	**54,68,52,156**	**6,15,64,386**	**6,11,47,655**	**1,11,83,54,344**	**1,78,79,18,541**

Financial Guarantee Contracts

The table below summarised issued financial guarantee contracts of the Company, which represent the maximum amounts of the guarantees, and is allocated to the earliest financial year in which the guarantees could be called. However, based on circumstances at the end of the financial year, the directors do not foresee the guarantees will be called.

(Amount in RM)

Particulars	On demand within 1 year	1 to 5 years	Above 5 years	Total
USD Loan	1,30,24,350	9,82,64,170	-	11,12,88,520
MYR Loan	1,61,93,594	12,74,01,563	-	14,35,95,157
Total	**2,92,17,944**	**22,56,65,733**	-	**25,48,83,677**

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(Amount in INR)

Particulars	On demand within 1 year	1 to 5 years	Above 5 years	Total
USD Loan	30,40,36,161	2,29,38,46,674	-	2,59,78,82,835
MYR Loan	37,80,17,960	2,97,40,20,438	-	3,35,20,38,398
Total	**68,20,54,121**	**5,26,78,67,112**	**-**	**5,94,99,21,233**

C) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The Company is exposed to market risk through its use of financial instruments and specifically to foreign currency risk and interest rate risk which result from its operating, investing and financing activities.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The functional currency of the Holding Company is Indian Rupees ('₹'). Most of the transactions of the Holding Company and other companies are carried out in the respective local currency. Exposures to currency exchange rates mainly arise from the overseas operations, which are primarily denominated in US Dollar ("USD") and Euro ("EUR").

The Company has limited exposure to foreign currency risk and outstanding foreign currency exposures are not being hedged against adverse currency fluctuation.

Foreign currency risk exposure:

Particulars	Currency	Amount in foreign currency As at 31 March 2026	Amount in RM As at 31 March 2026	Amount in INR As at 31 March 2026
Trade payables/Other payables/Other financial liabilities	USD	9,69,432	38,59,022	9,00,83,748
	EUR	54,639	2,59,538	60,58,570
	SGD	3,133	9,765	2,27,951
Trade receivables	USD	10,000	40,842	9,53,402

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Sensitivity

The foreign currency sensitivity of profit and equity in regards to the Group's financial assets and financial liabilities considering 'all other things being equal' and ignoring the impact of taxation. It assumes a +/- 1% change of the respective countries exchange rates (i.e. local currency to foreign currency) for the year ended at 31 March 2026. The sensitivity analysis includes only outstanding foreign currency denominated monetary items at end of each year reported upon. A positive number indicates an increase in profit or equity and vice-versa.

If the RM had strengthened against the USD by 1% , Euro by 1% , SGD by 1% , the following would have been the impact:

Currency	Profit/(loss) for the year		Equity	
	As at 31 March 2026 RM	As at 31 March 2026 INR	As at 31 March 2026 RM	As at 31 March 2026 INR
USD	29,018	6,77,391	29,018	6,77,391
EUR	1,972	46,045	1,972	46,045
SGD	74	1,732	74	1,732

Other price sensitivity

The group is not exposed to any listed equity or listed debt price risk as it does not hold any investments in listed entities.

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RELATED PARTY DISCLOSURE

A. Name of related parties and description of relationship:

	Name of the party	Country of Incorporation	Relationship with the group
1	Everlife Holdings Pte. Ltd	Singapore	Holding Company
2	Scientific Resources Pte Ltd	Singapore	Fellow Step Subsidiary
3	Chemopharm Sdn Bhd	Malaysia	Fellow Subsidiary
4	Medigene Sdn Bhd	Malaysia	Fellow Step Subsidiary
5	Biofrontier Technology Pte Ltd	Singapore	Fellow Step Subsidiary
6	Integris Medtech Pte Ltd	India	Ultimate Holding Company
7	Neoscience Sdn Bhd	Malaysia	Fellow Subsidiary
8	PT Chemoscience Indonesia	Indonesia	Fellow Step Subsidiary

The following are the key managerial personnel of the Company:

Name of Related Party	Designation	
Thang Lee Tean	**Director**	Resigned on 25.09.2025
Koo Choon May	**Director**	Appointed on 25.09.2025
Chua Kai Jun, Fabian	**Director**	

Relationships between a parent and its subsidiaries shall be disclosed irrespective of whether there have been transactions between them.

B. Summary of transaction with related parties:

Name of related party	Nature of transaction	(Amounts in RM) FYE 2026	(Amounts in INR) FYE 2026
Scientific Resources Pte Ltd	Purchase of Traded Goods	33,357	7,08,075
Scientific Resources Pte Ltd	Sales of Traded Goods	1,59,361	33,82,783
Chemopharm Sdn Bhd	Purchase of Traded Goods	11,395	2,41,884
Chemopharm Sdn Bhd	Sales of Traded Goods	8,502	1,80,473
Chemopharm Sdn Bhd	IT Support	19,784	4,19,958
Everlife Holdings Pte. Ltd	Management fee Paid	9,38,209	1,99,15,519
Everlife Holdings Pte. Ltd	Loan Taken	4,48,56,000	95,21,65,793
Everlife Holdings Pte. Ltd	Loan Repaid	-	-
Everlife Holdings Pte. Ltd	Loan Given	32,24,750	6,84,52,306
Everlife Holdings Pte. Ltd	Loan Repayment received	32,24,750	6,84,52,306
Everlife Holdings Pte. Ltd	Interest Paid	13,73,257	2,91,50,361
Everlife Holdings Pte. Ltd	Interest Income	7,090	1,50,501
Everlife Holdings Pte. Ltd	Legal/ Professional Fees	2,46,985	52,42,792
Everlife Holdings Pte. Ltd	Dividend Paid	10,00,000	2,12,27,167
Medigene Sdn Bhd	Purchase of Traded Goods	21,127	4,48,466
Biofrontier Technology Pte Ltd	Purchase of Traded Goods	1,181	25,069
Biofrontier Technology Pte Ltd	Maintenance Services	-	-
Neoscience Sdn Bhd	Sales of Traded Goods	25,230	5,35,561
Neoscience Sdn Bhd	Purchase of Traded Goods	28,973	6,15,015
Neoscience Sdn Bhd	Dividend Income	60,00,000	12,73,63,001
Integris Medtech Pte Ltd	Advances given	2,81,640	59,78,419
PT Chemoscience Indonesia	Customer deposit	9,174	1,94,747

The key management personnel compensation are as follow:

Name of related party	Nature of transaction	(Amounts in RM) FYE 2026	(Amounts in INR) FYE 2026
Directors	Short-term employee benefits	1,30,730	27,75,028
	Defined contribution plan	13,692	2,90,642
Key management personnel	Short-term employee benefits	66,605	14,13,835
	Defined contribution plan	7,308	1,55,128

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3	Chemopharm Sdn Bhd	Malaysia	Fellow Subsidiary
4	Medigene Sdn Bhd	Malaysia	Fellow Step Subsidiary
5	Biofrontier Technology Pte Ltd	Singapore	Fellow Step Subsidiary
6	Integris Medtech Pte Ltd	India	Ultimate Holding Company
7	Neoscience Sdn Bhd	Malaysia	Fellow Subsidiary
8	PT Chemoscience Indonesia	Indonesia	Fellow Step Subsidiary

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Chua Kai Jun, Fabian	**Director**	

Relationships between a parent and its subsidiaries shall be disclosed irrespective of whether there have been transactions between them.

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Scientific Resources Pte Ltd	Sales of Traded Goods	1,59,361	33,82,783
Chemopharm Sdn Bhd	Purchase of Traded Goods	11,395	2,41,884
Chemopharm Sdn Bhd	Sales of Traded Goods	8,502	1,80,473
Chemopharm Sdn Bhd	IT Support	19,784	4,19,958
Everlife Holdings Pte. Ltd	Management fee Paid	9,38,209	1,99,15,519
Everlife Holdings Pte. Ltd	Loan Taken	4,48,56,000	95,21,65,793
Everlife Holdings Pte. Ltd	Loan Repaid	-	-
Everlife Holdings Pte. Ltd	Loan Given	32,24,750	6,84,52,306
Everlife Holdings Pte. Ltd	Loan Repayment received	32,24,750	6,84,52,306
Everlife Holdings Pte. Ltd	Interest Paid	13,73,257	2,91,50,361
Everlife Holdings Pte. Ltd	Interest Income	7,090	1,50,501
Everlife Holdings Pte. Ltd	Legal/ Professional Fees	2,46,985	52,42,792
Everlife Holdings Pte. Ltd	Dividend Paid	10,00,000	2,12,27,167
Medigene Sdn Bhd	Purchase of Traded Goods	21,127	4,48,466
Biofrontier Technology Pte Ltd	Purchase of Traded Goods	1,181	25,069
Biofrontier Technology Pte Ltd	Maintenance Services	-	-
Neoscience Sdn Bhd	Sales of Traded Goods	25,230	5,35,561
Neoscience Sdn Bhd	Purchase of Traded Goods	28,973	6,15,015
Neoscience Sdn Bhd	Dividend Income	60,00,000	12,73,63,001
Integris Medtech Pte Ltd	Advances given	2,81,640	59,78,419
PT Chemoscience Indonesia	Customer deposit	9,174	1,94,747

The key management personnel compensation are as follow:

Name of related party	Nature of transaction	(Amounts in RM) FYE 2026	(Amounts in INR) FYE 2026
Directors	Short-term employee benefits	1,30,730	27,75,028
	Defined contribution plan	13,692	2,90,642
Key management personnel	Short-term employee benefits	66,605	14,13,835
	Defined contribution plan	7,308	1,55,128

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C. Outstanding balances as at balance sheet date

Name of related party	As at 31 March, 2026 (Amount in RM)		As at 31 March, 2026 (Amount in INR)	
Examples	Fellow Subsidiaries/ Fellow Step Subsidiaries	Holding Co.	Fellow Subsidiaries/ Fellow Step Subsidiaries	Holding Co.
Trade Receivables:				
Chemopharm Sdn Bhd	950	-	22,176	-
Neoscience Sdn Bhd	-	-	-	-
Scientific Resources Pte Ltd	40,053	-	9,34,984	-
Other Receivables:				
Integris Medtech Pte Ltd	-	2,81,640	-	65,74,512
Everlife Holdings Pte. Ltd	-	6,67,499	-	1,55,81,879
Trade Payables:				
Chemopharm Sdn Bhd	-	-	-	-
Scientific Resources Pte Ltd	7,383	-	1,72,346	-
Medigene Sdn Bhd	-	-	-	-
Neoscience Sdn Bhd	16,454	-	3,84,097	-
Other Payable:				
Chemopharm Sdn Bhd	8,261	-	1,92,842	-
PT Chemoscience Indonesia	9,174	-	2,14,155	-
Everlife Holdings Pte. Ltd	-	6,43,714	-	1,50,26,649
Loan Payable				
Everlife Holdings Pte. Ltd	-	4,48,56,000	-	1,04,71,03,804

For J C Bhalla & Co.
Chartered Accountants
Firm's Registration No: 001111N

Akhil Bhalla
Partner
Membership No.: 505002

Place: Noida
Date: 13 October 2026

For and on behalf of the Board of Directors of
ANALISA RESOURCES (M) SDN BHD

Koo Choon May
Director

Place:
Date: 13 October 2026

Chua Kai Jun, Fabian
Director

Place:
Date: 13 October 2026