J C BHALLA & CO.
CHARTERED ACCOUNTANTS

BRANCH OFFICE : B-5, SECTOR-6, NOIDA - 201 301 (U.P.)
TEL. : +91 - 120 - 4241000, FAX : +91-120-4241007
E-MAIL : taxaid@jcbhalla.com

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.

Lifeline Holdings Inc.
1225 Quezon Avenue, Brgy.
Sta. Cruz, Quezon City
Metro Manila, Philippines

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 **Lifeline Holdings Inc.** (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 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

J.C. BHALLA & CO. Chartered Accountants

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

J.C. BHALLA & CO. Chartered Accountants

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

J.C. BHALLA & CO. Chartered Accountants

(Akhil Bhalla)
Membership No. 505002
UDIN: 26505002FOFXA98789

Place: Noida
Date: 08 October' 2026

Lifeline Holdings, Inc.
Translated Special Purpose Standalone Balance Sheet as at 31 March 2026
Registration Number-2020120004202-13
Registered Office-1225 Quezon Avenue, Brgy. Sta. Cruz, Quezon City
(All amounts in Peso/Rupee, unless otherwise stated)

Particulars	Notes	PESO As at 31 March 2026	INR As at 31 March 2026
Assets			
Noncurrent assets			
Financial assets			
(i) Investments	4	96,00,00,000	1,49,18,53,317
Total noncurrent assets		**96,00,00,000**	**1,49,18,53,317**
Current assets			
Financial assets			
(i) Cash and cash equivalents	5	5,34,095	8,29,992
Other Current Asset	6	-	-
Total current assets		**5,34,095**	**8,29,992**
Total assets		**96,05,34,095**	**1,49,26,83,309**
Equity and liabilities			
Equity			
Share Capital	7	95,94,30,013	1,41,10,26,896
Retained Earnings	8	(24,05,64,666)	(29,39,00,174)
Total equity		**71,88,65,347**	**1,11,71,26,721**
Liabilities			
Non current liabilities			
Financial liabilities			
(i) Borrowings	9	21,72,20,983	33,75,64,421
Total noncurrent liabilities		**21,72,20,983**	**33,75,64,421**
Current liabilities			
Financial liabilities			
(i) Borrowings	9	-	-
(ii) Other financial Liabilities	10	2,44,47,765	3,79,92,167
Total current liabilities		**2,44,47,765**	**3,79,92,167**
Total equity and liabilities		**96,05,34,095**	**1,49,26,83,309**

Summary of material accounting policies 3

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

This is the Translated Special Purpose Standalone Balance Sheet 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: 8 October 2026

J.C. BHALLA & CO. Chartered Accountants

For and on behalf of the Board of Directors of Lifeline Holdings, Inc.

Mukesh Sehwani Advani
President

Place: –
Date: 8 October 2026

Lifeline Holdings, Inc.
Translated Special Purpose Standalone Statement of Profit and Loss for the year ended 31 March 2026
Registration Number-2020120004202-13
Registered Office-1225 Quezon Avenue, Brgy. Sta. Cruz, Quezon City
(All amounts in Peso/Rupee, unless otherwise stated)

Particulars	Notes	PESO For the Year ended 31 March 2026	INR For the Year ended 31 March 2026
Income			
Other income	11	781	1,194
Total Income		**781**	**1,194**
Expenses			
Finance cost	12	1,71,05,209	2,61,52,647
Other expenses	13	25,06,427	38,32,149
Total expenses		**1,96,11,636**	**2,99,84,796**
Loss before exceptional item and tax		**(1,96,10,855)**	**(2,99,83,602)**
Exceptional item			-
Loss before tax		**(1,96,10,855)**	**(2,99,83,602)**
Total tax expense		-	-
Loss for the period		**(1,96,10,855)**	**(2,99,83,602)**
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Re-measurements of the defined benefit plans		-	-
Income tax relating to above item		-	-
Exchange differences arising on translation of foreign currency		-	4,35,54,297
Total other comprehensive income for the period		-	**4,35,54,297**
Total comprehensive income for the period		**(1,96,10,855)**	**1,35,70,695**
Loss per equity share	14 A		
Basic (Peso/Rupee)		(0.48)	(0.73)
Diluted (Peso/Rupee)		(0.48)	(0.73)

Summary of material accounting policies 3

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

This is the Translated Special Purpose Standalone Statement of Profit and Loss 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: 8 October 2026

For and on behalf of the Board of Directors of Lifeline Holdings, Inc.

Mukesh Sehwani Advani
President

Place:
Date: 8 October 2026

Lifeline Holdings, Inc.
Translated Special Purpose Standalone Statement of Cash Flows for the year ended 31 March 2026
Registration Number-2020120004202-13
Registered Office-1225 Quezon Avenue, Brgy. Sta. Cruz, Quezon City
(All amounts in Peso/Rupee, unless otherwise stated)

Particulars		PESO For the Year ended 31 March 2026	INR For the Year ended 31 March 2026
A Cash flow from operating activities			
Loss before tax		**(1,96,10,855)**	**(2,99,83,602)**
Adjustments for:			
Interest on Borrowings		1,71,05,209	2,61,52,647
Operating loss before working capital changes		(25,05,647)	(38,30,955)
Movement in working capital			
Increase in trade payables		-	-
Movement in other financial liabilities		93.13.717	1.42.40.010
Movement in other financial assets		-	-
Cash flow generated from operations		**68,08,070**	**1,04,09,055**
Income tax paid (net)		-	-
Net cash flow generated from operating activities	**A**	**68,08,070**	**1,04,09,055**
B Cash flows from investing activities			
Net cash used in investing activities	**B**	**-**	**-**
C Cash flows from financing activities			
Expenses in relation to transaction with owners		(67,98,848)	(1,03,94,955)
Net cash flows from financing activities	**C**	**(67,98,848)**	**(1,03,94,955)**
Net increase in cash and cash equivalents	**(A+B+C)**	**9,223**	**14,100**
Cash and cash equivalents at the beginning of the period		5,24,873	7,83,137
Exchange differences arising on translation of foreign currency		-	32,755
Cash and cash equivalents at the end of the period		**5,34,096**	**8,29,992**
Notes:			
Components of cash and cash equivalents			
Cash on hand			
Balances with banks in current accounts		5,34,095	8,29,992
		5,34,095	**8,29,992**

Changes in liabilities arising from financing activities: (in PESO)
As at 31 March 2026

Particulars	1 April 2025	Cash flows	Interest expense/ Adjustment	Exchange Difference	As at 31 March 2026
Borrowings (refer note 9)	26,43,91,555	-	(4,71,70,572)	-	21,72,20,983
Equity component of Loan from Related Party (refer note 8)	6,10,33,315	-	5,32,50,780	-	11,42,84,095
Total liabilities for financing activities	**32,54,24,870**	**-**	**60,80,208**	**-**	**33,15,05,078**

Changes in liabilities arising from financing activities: (in INR)
As at 31 March 2026

Particulars	1 April 2025	Cash flows	Interest expense/ Adjustment	Exchange Difference	As at 31 March 2026
Borrowings (refer note 9)	39,44,85,234	-	(7,21,20,447)	1,51,99,633	33,75,64,420
Equity component of Loan from Related Party (refer note 8)	9,10,64,715	-	8,14,16,652	51,17,702	17,75,99,070
Total liabilities for financing activities	**48,55,49,949**	**-**	**92,96,205**	**2,03,17,335**	**51,51,63,490**

Summary of material accounting policies 3
The summary of material accounting policies and other explanatory information are an integral part of these Special Purpose Standalone financial statements.

This is Translated Special Purpose Standalone Cash Flow Statement 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: 8 October 2026

J.C. BHALLA & CO. Chartered Accountants

For and on behalf of the Board of Directors of Lifeline Holdings, Inc.

Mukesh Sehwani Advani
President

Place:
Date: 8 October 2026

Lifeline Holdings, Inc.
Translated Special Purpose Standalone Statement of Changes in Equity for the year ended 31 March 2026
Registration Number-2020120004202-13
Registered Office-1225 Quezon Avenue, Brgy. Sta. Cruz, Quezon City
(All amounts in Peso/Rupee, unless otherwise stated)

A Equity share capital(in PESO)

Particulars	Opening Balance (01 April 2025)	Issued during the period	Redemption during the period	Closing Balance (31 March 2026)
Equity share capital	93,15,00,013	-	-	93,15,00,013
Preference share capital	2,79,30,000	-	-	2,79,30,000
Total	**95,94,30,013**	-	-	**95,94,30,013**

A Equity share capital(in INR)

Particulars	Opening Balance (01 April 2025)	Issued during the period	Redemption during the period	Closing Balance (31 March 2026)
Equity share capital	1,40,66,02,478	-	-	1,40,66,02,478
Preference share capital	4,21,75,423	-	-	4,21,75,423
Total	**1,44,87,77,901**	-	-	**1,44,87,77,901**

The accounting policies adopted are consistent with those of the previous financial year, except for the adoption of new standards effective as at April 1, 2025. Adoption of these new standards did not have an impact on the financial statements of the Company.

B Other equity *(Amount in Peso)*

Particulars	Other equity		Total
	Retained earnings	Equity Component of loan from related party	
Balance as at 1 April 2025	**(32,84,39,058)**	**6,10,33,315**	**(26,74,05,743)**
Loss for the period	(1,96,10,855)	-	(1,96,10,855)
Addition	-	5,32,50,780	5,32,50,780
Impact of business restructuring (Expenses Incurred for transferring shares to Translumina Gmbh)	(67,98,848)	-	(67,98,848)
Balance as at 31 March 2026	**(35,48,48,761)**	**11,42,84,095**	**(24,05,64,666)**

B Other equity *(Amount in INR)*

Particulars	Other equity			Total
	Retained earnings	Equity Component of loan from related party	Foreign Currency Translation Reserve	
Balance as at 1 April 2025	**(49,00,47,267)**	**9,10,64,715**	**(1,72,61,021)**	**(41,62,43,572)**
Loss for the period	(2,99,83,602)	-	-	(2,99,83,602)
Addition	-	8,14,16,652	-	8,14,16,652
Impact of business restructuring (Expenses Incurred for transferring shares to Translumina Gmbh)	(1,03,94,955)	-	-	(1,03,94,955)
Exchange differences arising on translation of foreign currency	-	-	4,35,54,297	4,35,54,297
Balance as at 31 March 2026	**(53,04,25,823)**	**17,24,81,367**	**2,62,93,276**	**(33,16,51,180)**

Summary of material accounting policies 3

The summary of material accounting policies and other explanatory information are an integral part of these Special Purpose Standalone Financial Statements.

This is the Translated Special Purpose Standalone 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: 8 October 2026

J.C. BHALLA & CO. Chartered Accountants

For and on behalf of the Board of Directors of Lifeline Holdings, Inc.

Mukesh Sehwani Advani
President

Place:
Date: 8 October 2026

Lifeline Holdings, Inc.
Summary of Material Accounting Policies and Other Explanatory Information
For the year ended 31 March 2026
Registration Number-2020120004202-13
Registered Office-1225 Quezon Avenue, Brgy. Sta. Cruz, Quezon City

1 Corporate Information

Lifeline Holdings, Inc. ((the Company) was incorporated and registered with the Philippine Securities and Exchange Commission (SEC) on 10 December 2020 per registration no. 2020120004202-13 with the primary purpose to invest, acquire, hold, administer, manage, sell, assign, transfer, exchange, lease, let, develop, mortgage, pledge, and dispose of any and all properties of every kind except in the business of an open-end investment company as defined in the Investment Company Act (Republic Act 2629).

As at 31 March 2026, the Company is 61.12% owned by Filipino individual and 38.88 % owned by Translumina GmbH, a foreign-based company organized and existing under the laws of Germany.

The registered office address of the Company is 1225 Quezon Avenue, Brgy. Sta. Cruz, Quezon City.

2 Basis of Preparation, Statement of Compliance and Changes in Accounting Policies and Disclosures

Basis of Preparation

These Special Purpose Financial Statements of Lifeline Holdings, Inc ('the Company'), comprise the Special Purpose Balance Sheet as at 31 March 2026, Special Purpose Statement of Profit and Loss (including Other Comprehensive Income), Special Purpose Statement of Changes in Equity and Special Purpose Statement of Cash Flows for the years then ended, and notes to the Special Purpose Financial Statements, including material accounting policy information and other explanatory information (together referred to as the "Special Purpose Financial Statements").

These Special Purpose Financial Statements have been prepared in accordance the International Financial Reporting Standards (IFRS Accounting Standards) as amended from time to time and other accounting principles generally accepted.

The Special Purpose Financial statements have been prepared on a historical cost basis and are presented in Philippine peso (P or Peso), which is the Company's functional currency and later translated into INR.

These Special Purpose Financial Statements contain a complete set of financial statement as described in IAS 1 'Presentation of Financial Statements'. However, comparative financial information has not been furnished as it is not required for the specific purpose mentioned above. The accounting policies followed in preparation of the Special Purpose Financial Statements are consistent with those followed in the most recent annual Special Purpose Financial Statements of the Company.

These Special Purpose Financial Statements have been prepared by Company's management solely for the preparation of Special Purpose Consolidated Financial Statements of Everlife Holdings Pte. Ltd. (the Holding Company), its subsidiaries and its associates (together referred to as 'Everlife Group') for the year ended 31 March 2026, to be used for the preparation of Financial Statements of Integris Medtech Limited (formerly known as 'Integris Health Private Limited' ('the Ultimate Holding Company')) and its subsidiaries and its associates (together referred to as 'Group') for the year ended 31 March 2026.

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

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.

The underlying Special Purpose Financial Statements were authorised for issue by the Board of Directors of the Subsidiary on 8 May 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 8 October 2026.



Lifeline Holdings, Inc.
Summary of Material Accounting Policies and Other Explanatory Information
For the year ended 31 March 2026
Registration Number-2020120004202-13
Registered Office-1225 Quezon Avenue, Brgy. Sta. Cruz, Quezon City

Statement of Compliance

These Special Purpose Financial Statements have been prepared in accordance the International Financial Reporting Standards (IFRS Accounting Standards) as amended from time to time and other accounting principles generally accepted.

The Company also prepares and issues consolidated financial statements for the same period as the Company's separate financial statements, presented in compliance with PFRS Accounting Standards. The Company and its subsidiary also files its consolidated financial statements with the Philippine SEC.

Changes in Accounting Policies and Disclosures

New and amended standards

The accounting policies adopted are consistent with those of the previous financial year, except for the adoption of new standards effective as at 1 April 2025. Adoption of these new standards did not have an impact on the financial statements of the Company.

The Company adopted for the first time amendments to IAS 21, The Effects of Changes in Foreign Exchange Rates – Lack of Exchangeability, which are mandatorily effective for annual periods beginning on or after 1 April 2025. The amendments require entities to assess whether a currency is exchangeable and to determine a spot exchange rate when exchangeability is lacking. These amendments also mandate the disclosure of information that enables users of financial statements to understand the impact of a currency not being exchangeable. The amendments had no significant impact on the financial statements of the Company.

Standards notified but not yet effective

There are amendments to existing standards effective for annual periods subsequent to 2025, which are adopted by the Financial and Sustainability Reporting Standards Council (FSRSC). Management will adopt the following relevant pronouncements in accordance with their transitional provisions; and unless otherwise indicated, none of these are expected to have significant impact on the Company's financial statements:

IFRS 9 and IFRS 7 (Amendments), Financial Instruments, and Financial Instruments: Disclosures – Amendments to the Classification and Measurement of Financial Instruments (effective from 1 January 2026).

IFRS 18, Presentation and Disclosure in Financial Statements (effective from 1 January 2027). The new standard impacts the classification of profit or loss items (i.e., into operating, investing and financing categories) and the presentation of subtotals in the statement of profit or loss (i.e., operating profit and profit before financing and income taxes). The new standard also changes the aggregation and disaggregation of information presented in the primary financial statements and in the notes. It also introduces required disclosures about management-defined performance measures. The amendments, however, do not affect how an entity recognizes and measures its financial condition, financial performance and cash flows.

3 Material Accounting Policy Information and Financial Reporting Policies

The accounting policies set out below have been applied consistently to all periods presented in the Company's financial statements unless otherwise indicated.

Cash

Cash includes cash in banks. Cash in banks earn interest at the respective bank rates.

Input Value-added Tax (VAT)

Input VAT represents the VAT due or paid on purchases of goods and services subjected to VAT that the Company can claim against any future liability to the Bureau of Internal Revenue (BIR) for output VAT received from sale of goods subjected to VAT. The input tax can also be recovered as tax credit against future income tax liability of the Company upon approval of the BIR. Any portion of the input tax that cannot be claimed against output tax or recovered as tax credit against future income tax liability is written off.

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.

J.C. BHALLA & CO. Chartered Accountants

Lifeline Holdings, Inc.
Summary of Material Accounting Policies and Other Explanatory Information
For the year ended 31 March 2026
Registration Number-2020120004202-13
Registered Office-1225 Quezon Avenue, Brgy. Sta. Cruz, Quezon City

Financial Assets

Regular purchases and sales of financial assets are recognized on their trade date (i.e., the date that the Company commits to purchase or sell the asset).The Company's financial assets are presented in the statement of financial position as Cash that includes cash on hand and cash in bank held to meet short-term cash commitments rather than for investment or other purposes.

Financial Liabilities

Financial liabilities include due to related parties, trade and other payables and loan payable. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, net of directly attributable transaction costs.

After initial recognition, loans and borrowings are subsequently measured at amortized cost using the Effective Interest Rate (EIR) method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the EIR.

The Company has not designated any financial liability at FVPL as at 31 March 2026.

Offsetting Financial Instruments

Financial assets and liabilities are offset, and the net amount is reported in the Company's statement of financial position when there is a currently enforceable legal right to offset the recognized amounts and the Company intends to either settle on a net basis, or to realize the asset and settle the liability simultaneously.

Investment in an Subsidiary

A subsidiary is an entity over which the Company has control. Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. Control is presumed to exist when the Company owns, directly or indirectly through subsidiaries, more than half of the voting power of an entity.

Investment in a subsidiary is accounted at cost and is carried at cost less any impairment in value in the parent company statement of financial position.

Impairment of Investment in a Subsidiary

The carrying amount of investment in a subsidiary is reviewed for impairment when events or changes in circumstances indicate that the carrying amount may not be recoverable. If any such indication exists and when the carrying amount exceeds the estimated recoverable amount, the assets or cash-generating units are written down to their recoverable amount.

Capital stock

Capital stock (consisting of common shares and preferred shares) is measured at par value for all shares issued. When the Company issues more than one class of stock, a separate account is maintained for each class of stock and the number of shares issued.

Additional Paid-in Capital

Additional Paid-in Capital represents the day-one gain for the non-interest bearing loan payable of the Company from the stockholder.

Deficit

Deficit represents accumulated net losses, net of dividend distributions and other capital adjustments. Retained earnings also include effect of changes in accounting policy as may be required by the IFRS transitional provision.



Lifeline Holdings, Inc.
Summary of Material Accounting Policies and Other Explanatory Information
For the year ended 31 March 2026
Registration Number-2020120004202-13
Registered Office-1225 Quezon Avenue, Brgy. Sta. Cruz, Quezon City

Revenue and Expense Recognition
The following specific recognition criteria must be met before revenue is recognized:

Dividend Income – is recognized when the Company's right to receive the payment is established.

Other Income – is recognized when there is an incidental economic benefit, other than usual business operations, that will flow to the Company and that can be measured reliably.

Cost and expenses are recognized in profit or loss upon utilization of the service or at the date they are incurred. All finance costs are reported in profit or loss on an accrual basis, except capitalized borrowing costs which are included as part of the cost of the related qualifying asset.

Leases – Company as Lessee
The Company applies the low-value assets recognition exemption. Lease payments on leases of low-value assets are recognized as expense on a straight-line basis over the lease term.

Related Party Transactions and Relationships
Related party transactions are transfers of resources, services or obligations between the Company and its related parties, regardless of whether a price is charged.

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. These parties include: (a) individuals owning, directly or indirectly through one or more intermediaries, control or are controlled by, or under common control with the Company; (b) associates; and, (c) individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company and close members of the family of any such individual.

In considering each possible related party relationship, attention is directed to the substance of the relationship and not merely on the legal form.

Summary of Material Accounting Judgments, Estimates, and Assumptions

The Company's financial statements prepared in conformity with IFRS require management to make judgments, estimates and assumptions that affect the amounts reported in the Company's financial statements and related notes. In preparing the Company's financial statements, management has made its best judgments, estimates and assumptions of certain amounts, giving due consideration to materiality. The judgments, estimates and assumptions used in the Company's financial statements are based upon management's evaluation of relevant facts and circumstances as of the date of the Company's financial statements. Actual results could differ from such judgments, estimates and assumptions.

The Company believes the following represent a summary of these material judgments, estimates and assumptions and related impact and associated risks in its Company's financial statements.

Judgments
In the process of applying the Company's accounting policies, management has made the following judgments, apart from those involving estimations and assumptions, which have the most significant effect on the amounts recognized in the Company's financial statements.

Determination of Functional Currency. Based on the economic substance of the underlying circumstances relevant to the Company, the functional currency of the Company is determined to be the Philippine Peso, which is also the Company's presentation currency. It is the currency that faithfully represents the primary economic environment in which the Company operates.

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Classification of Leases. The Company has sublease contract for its office space used in its operations with a term of five (5) years. The Company assessed the sublease as a lease of low-value asset and accounts for the rent expense on a straight-line basis over the lease term. In 2026, the Company recognized rent expense amounting to P45,000 / INR 68801.79 (see Note 22).

Recognition of Provisions and Contingencies. Provisions are recognized when present obligations will probably lead to an outflow of economic resources and they can be estimated reliably even if the timing or amount of the outflow may still be uncertain. A present obligation arises from the presence of a legal or constructive obligation that has resulted from past events. Judgment is exercised by management to distinguish between provisions and contingencies. Disclosures on relevant provisions and contingencies are presented in Note 17.

Estimates and Assumptions

The key estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are discussed below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Impairment of Investment in a Subsidiary. Impairment review is performed when certain impairment indicators are present. Determining the fair value of assets requires the estimation of cash flows expected to be generated from the continued use and ultimate disposition of such assets.

The Company did not identify any impairment indicators on its investment in a subsidiary. Hence, no impairment loss was recognized in 31 March 2026. Investment in a subsidiary amounted to P960,000,000/INR 1,49,18,53,317.33 as at 31 March 2026 (see Note 4).

Realizability of Deferred Tax Asset. The Company reviews the carrying amount of deferred tax asset at each reporting date and reduces deferred tax asset to the extent that it is no longer probable that sufficient future taxable profits will be available to allow all or part of the deferred tax asset to be utilized. However, there is no assurance that the Company will generate sufficient future taxable profits to allow all or part of its deferred income tax asset to be utilized.

The Company has not recognized deferred tax assets related to NOLCO and deductible temporary differences as at 31 March 2026 (see Note 8).

Impairment of Input VAT. The Company considers its input VAT as impaired when no future tax benefits is expected from the said assets. The Company considers the level of its VATable sales from which it could apply the benefits of having input VAT. When there is no forecasted output VAT, the Company considers providing allowance for impairment losses.

The Company has not recognized impairment loss on unrecoverable input VAT for FY 2026. The carrying values of input VAT as at 31 March 2026 amounted to nil.

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4 Investments

Particulars	PESO As at 31 March 2026	INR As at 31 March 2026
(I) Investment in equity shares of Subsidiary: (Unquoted)		
Measured at cost:		
(Unquoted)		
300,000,000 fully paid-up shares of face value Peso 1/INR 1.55 each in Lifeline Diagnostics Supplies Inc. (LDSI)	96,00,00,000	1,49,18,53,317
Aggregate value of unquoted investments	**96,00,00,000**	**1,49,18,53,317**
Aggregate amount of impairment in value of investments		

On 11 February 2021, the Company acquired 75,000,000 unissued common shares with par value of P1/ INR 1.55 per share, of Lifeline Diagnostics Supplies, Inc. (LDSI) representing 60% ownership interest for P960,000,000/INR 1,49,18,53,317.

LDSI is incorporated in the Philippines and registered with the Philippine SEC with the primary purpose to engage in the business of trading of goods such as hospital and laboratory reagents, equipment and supplies on wholesale/retail basis. LDSI started its commercial operations in January 2002.

No impairment loss on the investment in a subsidiary was recognized as at 31 March 2026.

5 Cash and cash equivalents

Particulars	PESO As at 31 March 2026	INR As at 31 March 2026
Current accounts	5,34,095	8,29,991
	5,34,095	**8,29,991**

6 Other Current Assets

Particulars	PESO As at 31 March 2026	INR As at 31 March 2026
Balance with the Government Authorities	-	-
	-	-

7 Equity share capital

	Particulars	PESO As at 31 March 2026 Number	PESO As at 31 March 2026 Amount	INR As at 31 March 2026 Number	INR As at 31 March 2026 Amount
i	**Authorised**				
	Ordinary common shares A of Peso 57/INR 86.07 each with voting rights	2,00,00,000	1,14,00,00,000	2,00,00,000	1,72,14,45,843
	Ordinary common shares B of Peso 1/INR 1.51 each with voting rights	3,15,00,000	3,15,00,000	3,15,00,000	4,75,66,267
	Redeemable preferred shares of Peso 57/INR 86.07 each fully paid-up	5,00,000	2,85,00,000	5,00,000	4,30,36,146
		5,20,00,000	**1,20,00,00,000**	**5,20,00,000**	**1,81,20,48,256**
ii	**Issued, subscribed and fully paid up**				
	Ordinary common shares A of Peso 57/INR 86.07 each with voting rights	1,59,03,509	90,65,00,013	1,59,03,509	1,36,88,51,473
	Ordinary common shares B of Peso 1/INR 1.51 each with voting rights	2,50,00,000	2,50,00,000	2,50,00,000	3,77,51,005
	Redeemable preferred shares of Peso 57/INR 86.07 each fully paid-up	4,90,000	2,79,30,000	4,90,000	4,21,75,423
		4,13,93,509	**95,94,30,013**	**4,13,93,509**	**1,44,87,77,901**
iii	**Reconciliation of number of equity shares outstanding at the beginning and at the end of the period**				
	Ordinary common shares A of Peso 57/INR 86.07 each with voting rights				
	Balance at the beginning of the period	1,59,03,509	90,65,00,013	1,59,03,509	1,36,88,51,472
	Changes during the period				
	Balance at the end of the period	**1,59,03,509**	**90,65,00,013**	**1,59,03,509**	**1,36,88,51,472**
	Ordinary common shares B of Peso 1/INR 1.51 each with voting rights				
	Balance at the beginning of the period	2,50,00,000	2,50,00,000	2,50,00,000	3,77,51,005
	Changes during the period				
	Balance at the end of the period	**2,50,00,000**	**2,50,00,000**	**2,50,00,000**	**3,77,51,005**
	Preferred shares				
	Balance at the beginning of the period	4,90,000	2,79,30,000	4,90,000	4,21,75,423
	Redemption during the period				
	Balance at the end of the period	**4,90,000**	**2,79,30,000**	**4,90,000**	**4,21,75,423**

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iv **Rights, preferences and restrictions attached to equity shares**
The Ordinary common shares A and B shall have equal voting rights and shall be entitled to dividends based on the number of shares.

v **Details of shareholder holding more than 5% share capital*.**

Name of the common equity shareholders	As at 31 March 2026	
	Number	%
Everlife Holdings Pte Limited	-	-
Mukesh Advani	2,49,99,997	61.12%
Translumina GmbH	1,59,03,508	38.88%

Name of the preference shareholders	As at 31 March 2026	
	Number	%
Everlife Holdings Pte Limited	4,90,000	100.00%

*As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

8 **Other equity**

Particulars	PESO As at 31 March 2026	INR As at 31 March 2026
A. **Reserve and surplus**		
Retained earnings		
Opening balance	(32,84,39,058)	(49,00,47,267)
Add: Profit/(Loss) for the period	(1,96,10,855)	(2,99,83,602)
Less: Impact of business restructuring	(67,98,848)	(1,03,94,955)
	(35,48,48,761)	**(53,04,25,823)**
Equity component of Loan from Related Party	11,42,84,095	17,24,81,367
Closing balance	**(24,05,64,666)**	**(35,79,44,456)**

Nature and purpose of other reserve
Retained earnings
Retained earnings are used to record the profit/(loss) earned by the Company. The reserve is utilised in accordance with the provisions of the Act.

Equity component of Loan from Related Party

Equity component of Loan from Related Party is related to the equity component of loan taken for Everlife Holdings Pte Limited (Refer Note 22)

During the year, the Company incurred documentary stamp tax and related bank charges amounting to P6.80 million/INR 10.40 million in connection with the sale of shares to a related party, Translumina GmbH. As these costs were directly attributable to an equity restructuring transaction, they were recognized as a reduction to retained earnings and presented as "Impact of business restructuring". There was no similar transaction in 2025.

9 **Borrowings**

Particulars	PESO As at 31 March 2026	INR As at 31 March 2026
Non Current		
(unsecured)		
Advances from shareholders (refer note 22)	-	-
Loan from related party (refer note 22)	21,72,20,983	33,75,64,421
	21,72,20,983	**33,75,64,421**
Current		
Advances from shareholders (refer note 22)	-	-
Loan from related party (refer note 22)	-	-
	-	-

Notes:
(a) On 17 June 2022, the Company entered into a 3-year, non-interest bearing term loan agreement with Everlife Holdings. This is in connection with the agreement to redeem the Company's preferred shares

(b) Subsequent to the year end, pursuant to resolution passed by Board of Directors of the Company on 15 June 2025, repayment term of loan taken from related party has been extended for a period of 3 years. The loan was subsequently rediscounted with the difference amounting to P53,250,780/INR 8,27,52,450.83 recorded as an Additional paid-in capital.

10 **Other financial liabilities**

Particulars	PESO As at 31 March 2026	INR As at 31 March 2026
Due to a related party (refer note- 22)	2,40,38,835	3,73,56,684
Accrued expense	4,08,930	6,35,483
	2,44,47,765	**3,79,92,167**

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11 Other income

Particulars	PESO For the Year ended 31 March 2026	INR For the Year ended 31 March 2026
Interest Income	781	1,194
	781	**1,194**

12 Finance Cost

Particulars	PESO For the Year ended 31 March 2026	INR For the Year ended 31 March 2026
Interest on Loan from related party (Refer note 22)	1,71,05,209	2,61,52,647
	1,71,05,209	**2,61,52,647**

13 Other expenses

Particulars	PESO For the Year ended 31 March 2026	INR For the Year ended 31 March 2026
Legal and professional expenses	23,45,112	35,85,510
Licenses & Permits	63,038	96,381
Rent	45,000	68,802
Electricity Expenses	7,500	11,467
Security & Janitorial Expenses	7,500	11,467
Bank charges	10	15
Miscellaneous expenses	38,267	58,507
	25,06,427	**38,32,149**

Remuneration to auditors comprises of: Particulars	PESO For the Year ended 31 March 2026	INR For the Year ended 31 March 2026
Audit fees	**9,40,000**	14,37,193
	9,40,000	**14,37,193**

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14 Income tax

(a) Amounts recognised in the statement of profit and loss	PESO	INR
Particulars	**For the Year ended 31 March 2026**	**For the Year ended 31 March 2026**
Current tax	-	-
Deferred tax charge/(credit)	-	-
Income tax expense reported in the statement of profit and loss	-	-

The major components of income tax expense and the reconciliation of expected tax expense based on the domestic effective tax rate of the Company at 25.00% and the reported tax expense in profit or loss are as follows:

(b) Reconciliation of effective tax rate	PESO	INR
Particulars	**For the Year ended 31 March 2026**	**For the Year ended 31 March 2026**
Accounting profit before income tax	(1,96,10,855)	(2,99,83,602)
At Philippines's statutory income tax rate of 25%	(49,02,714)	(74,95,901)
Tax effect of amounts which are not deductible (taxable) in calculating taxable income:		
Dividend income exempt from tax	-	-
Interest income exempt from tax	(195)	(298)
Non Deductiable Expenses	6,26,607	9,58,037
Others	42,76,302	65,38,162
Income tax expense	-	-

Deferred tax assets has not been recognised since it is not probable that taxable profit will be available against which the deductible temporary differences, and carry forward of unused tax losses that can be utilised as on 31 March 2026.

14 A Earnings per share

Net profit attributable to equity shareholders	PESO	INR
Particulars	**For the Year ended 31 March 2026**	**For the Year ended 31 March 2026**
Calculation of Basic EPS		
Net profit for the period	**(1,96,10,855)**	**(2,99,83,602)**
Adjusted net profits for the period (A)	**(1,96,10,855)**	**(2,99,83,602)**
Nominal value of equity share (Peso/Rupee.) Class A	57	86
Nominal value of equity share (Peso/Rupee.) Class B	1	2
Weighted average number of equity shares	4,09,03,509	4,09,03,509
Total weighted average number of equity shares (B)	**4,09,03,509**	**4,09,03,509**
Basic earnings per share (A/B)	(0.48)	(0.73)
Calculation of Diluted EPS		
Adjusted net profits for the period (C)	**(1,96,10,855)**	**(2,99,83,602)**
Weighted average number of equity shares	4,09,03,509	4,09,03,509
Total weighted average number of equity shares (D)	**4,09,03,509**	**4,09,03,509**
Diluted earnings per share (C/D)	(0.48)	(0.73)

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15 Financial instruments

i) Financial assets and liabilities

The carrying amounts of financial instruments by category are as follows:

Particulars	Note	PESO 31 March 2026 Amortised cost	INR 31 March 2026 Amortised cost
Financial assets*			
Cash and cash equivalents	5	5,34,095	8,29,992
Total financial assets		**5,34,095**	**8,29,992**
Financial liabilities*			
Borrowings	9	21,72,20,983	33,75,64,421
Other financial liabilities	10	2,44,47,765	3,79,92,167
Total financial liabilities		**24,16,68,748**	**37,55,56,588**

*There are no financial assets and liabilities which are measured at fair value through profit or loss or fair value through other comprehensive income.

Investment in subsidiaries are measured at cost as per PAS 27, 'Separate financial statements' and hence, not presented here.

ii) Fair values hierarchy

The carrying value and fair values of financial instruments by categories are as follows:

Fair value of instruments measured at amortised cost

The fair values of financial instruments measured at amortized cost are presented below. Cash and cash equivalents are classified under Level 1, while other financial assets and financial liabilities are valued using Level 3 inputs.

Particulars	Note	PESO 31 March 2026 Amortised cost	INR 31 March 2026 Amortised cost
Financial assets			
Cash and cash equivalents	5	5,34,095	8,29,992
Total financial assets		**5,34,095**	**8,29,992**
Financial liabilities			
Borrowings	9	21,72,20,983	33,75,64,421
Other financial liabilities	10	2,44,47,765	3,79,92,167
Total financial liabilities		**24,16,68,748**	**37,55,56,588**

Fair Value of cash and cash equivalents, other bank balances, trade receivables, trade payables, lease liability and borrowings approximate their carrying amounts largely due to the short-term maturities of these instruments. The fair value of the financial assets and liabilities is the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. There are no financial assets and liabilities which are measured at fair value through profit or loss or fair value through other comprehensive income.

16 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	Exposure arising from	Measurement	Management
Credit risk	Trade receivables, cash and cash equivalents, other bank balances, loans and other financial assets measured at amortised cost	Ageing analysis	Diversification of bank deposits and regular monitoring
Liquidity risk	Borrowings, lease liabilities and other financial liabilities	Cash flow forecasts	Availability of funds and credit facilities.
Market risk - foreign exchange	Recognised financial assets and liabilities not denominated in peso (P)	Fluctuation in foreign exchange rates	Monitoring of exposure levels at regular internal

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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.

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:

As at 31 March 2026 (in PESO)

Particulars	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Financial liabilities					
Borrowings	-	-	21,72,20,983	-	**21,72,20,983**
Total	**-**	**-**	**21,72,20,983**	**-**	**21,72,20,983**
Financial assets					
Cash and cash equivalents	5,34,095	-	-	-	**5,34,095**
Total	**5,34,095**	**-**	**-**	**-**	**5,34,095**

As at 31 March 2026(in INR)

Particulars	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Financial liabilities					
Borrowings	-	-	33,75,64,421	-	**33,75,64,421**
Total	**-**	**-**	**33,75,64,421**	**-**	**33,75,64,421**
Financial assets					
Cash and cash equivalents	8,29,991	-	-	-	**8,29,991**
Total	**8,29,991**	**-**	**-**	**-**	**8,29,991**

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.

i) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is exposed to changes in market interest rates as some borrowings are at variable interest rates.

The following table illustrates the sensitivity of profit and equity to a reasonably possible change in interest rates of +/- 1%. These changes are considered to be reasonably possible based on management's assessment. The calculations are based on a change in the average market interest rate for each period, and the financial instruments held at each reporting date that are sensitive to changes in interest rates. All other variables are held constant.

The exposure of Company's borrowing and interest rate at reporting period as following:

Borrowings	**PESO**		**INR**	
Particulars	**As at 31 March 2026**		**As at 31 March 2026**	
	Non current	**Current**	**Non current**	**Current**
(Unsecured- at amortised cost)				
Loan from Related Party	21,72,20,983	-	33,75,64,421	-
	21,72,20,983	**-**	**33,75,64,421**	**-**
1% Increase in basis points impact in Profit	21,72,209.53	-	33,75,644	-
1% decrease in basis points impact in Profit	(21,72,209.53)	-	(33,75,644)	-

ii) Foreign exchange 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 Company is Peso. Most of the Company's transactions are carried out in Euro(later translated to INR). Exposures to currency exchange rates mainly arise from the Company's overseas purchases, which is primarily denominated in US Dollars ('USD').

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	Amount in foreign currency (In USD)	Amount in Peso.	Amount in INR
	31 March 2026	31 March 2026	31 March 2026
Payables			
Loan from related party	37,36,201	21,72,20,983	33,75,64,421

The following table illustrates the foreign currency sensitivity of profit and equity with regards to the Company'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 Euro/USD exchange rate for the Year ended at 31 March 2026. These are the sensitivity rates used when reporting foreign currency exposures internally to the key management personnel and represents management's assessment of the reasonably possible changes in the foreign exchange rates. The sensitivity analysis includes only outstanding foreign currency denominated monetary items at end of each period reported upon. A positive number indicates an increase in profit or equity and vice-versa.

Sensitivity

If the USD had strengthened/ weakend against the Peso by 1%, the following would have been th **PESO**

Particulars	Currency	Exchange rate change	Increase	Decrease
			31 March 2026	31 March 2026
Payables				
Loan from related party	USD	1.00%	(21,72,210)	21,72,210

If the USD had strengthened/ weakend against the Peso by 1%, the following would have been th **INR**

Particulars	Currency	Exchange rate change	Increase	Decrease
			31 March 2026	31 March 2026
Payables				
Loan from related party	USD	1.00%	(33,75,644)	33,75,644

Capital management

For the purpose of the Company's capital management, capital includes issued equity capital, securities premium and all other equity reserves attributable to the equity shareholders. The Company includes within net debt, borrowings less cash and cash equivalents, other bank balances and current investments. The primary objective of the Company's capital management is to maximise the shareholder value. The Company is not subject to any externally imposed capital requirements.

Particulars	PESO 31 March 2026	INR 31 March 2026
Borrowings (Long/Short)	21,72,20,983	33,75,64,421
Less : Cash and cash equivalents	5,34,095	8,29,991
Net debt	**21,66,86,888**	**33,67,34,430**
Total capital	71,88,65,347	1,11,71,26,721
Capital and net debt	93,55,52,235	1,45,38,61,151
Gearing ratio	23.16%	23.16%

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17 Contingent liabilities and Commitments

There are no Contingent liabilities and capital commitments

18 Other statutory information :

(i) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(ii) The Company has not advanced or loaned or invested funds to any other person or entity, 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.

(iii) The Company has not received any fund from any person or entity, 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 to or on behalf of the Ultimate Beneficiaries.

19 Events after the repoting date

There are no significant events occuring after reporting date.

20 Segment information

The Company's business is to invest, acquire, hold, administer, manage, sell, assign, transfer, exchange, lease, let, develop, mortgage, pledge and dispose of any and all properties of every kind except in the business of an open end investment company as defined in the investment Company Act (Republic Act 2629). The Company operates in a single reportable segment. For the purpose of IFRS 8 "Operating Segment" this is considered to be only reportable business segment.

21 Related party disclosures

In accordance with the requirements of IFRS 24, 'Related Party Disclosures', the names of the related party where control exists/able to exercise significant influence along with the transactions and period-end balances with them as identified and certified by the management are given below:

Names of related parties and related party relationship

Related parties where control exists

Name of the related party

i. Ultimate Holding Company
Intergris Medtech limited (formely known as Integris Health Private Limited)

ii. Immediate Holding Company
Everlife Holdings Pte Limited till 23rd June 2025
Translumina Gmbh w.e.f 24th June 2025

iii Subsidiaries
Lifeline Diagnostics Supplies Inc

iv Fellow Subsidiary
Everlife Philippines Holding Inc

Name of the related party

i. Key Management Personnel ('KMP')
Mr. Mukesh Advani, Director

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Lifeline Holdings, Inc.
Notes to the Translated Special Purpose Standalone Financial Statements for the Year ended 31 March 2026
Registration Number-2020120004202-13
Registered Office-1225 Quezon Avenue, Brgy. Sta. Cruz, Quezon City
(All amounts in Peso/Rupee, unless otherwise stated)

The following transactions were carried out with related parties in the ordinary course of business

	Particulars	PESO Year ended 31 March 2026	INR Year ended 31 March 2026
i	**Subsidiaries**		
	Lifeline Diagnostics Supplies Inc		
	Rent Paid	45,000	68,802
	Expenses paid on behalf of Lifeline Holdings, Inc.	94,21,774	1,44,05,222
ii	**Affiliate**		
	Everlife Philippines Holding Inc		
	Payment of Payables	-	-
iii	**Fellow Subsidiary**		
	Everlife Holdings Pte Limited		
	Loan Repaid	-	-
	Interest on Loan	1,71,05,209	2,61,52,647

22 The following balances were outstanding as at with related parties in the ordinary course of business

	Particulars	PESO Year ended 31 March 2026	INR Year ended 31 March 2026
i	**Holding Company**		
	Translumina Gmbh		
	Equity share capital	90,65,00,013	1,36,88,51,472
ii	**Subsidiaries**		
	Lifeline Diagnostics Supplies Inc		
	Other payables	1,30,13,848	2,02,23,700
	Investments	96,00,00,000	1,49,18,53,317
iii	**Affiliate**		
	Everlife Philippines Holding Inc		
	Other Payable	-	-
iv	**Fellow Subsidiary**		
	Everlife Holdings Pte Limited		
	Loan from related party (Refer Note 9)	21,72,20,983	33,75,64,421
	Equity component of Loan from related party (Refer Note 9)	11,42,84,095	17,47,32,246
	Advances from shareholders	-	-
	Equity share capital	-	-
	Preference share capital	2,79,30,000	4,21,75,423
	Due to related Party	1,10,24,987	1,71,32,983

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

Akhil Bhalla
Partner
Membership No: 505002

Place: Noida
Date: 8 October 2026

J.C. BHALLA & CO. Chartered Accountants

For and on behalf of the Board of Directors of
Lifeline Holdings, Inc.

Mukesh Sehwani Advani
President

Place:
Date: 8 October 2026