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.

Neoscience Sdn. Bhd.
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 **Neoscience Sdn. Bhd.** (the "Subsidiary Company") for the period from **1 July 2025 to 31 March 2026**. 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 period from 1 July 2025 to 31 March 2026 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 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 period from 1 July 2025 to 31 March 2026 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.



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: 26505002SKLNBP5179

Place: Noida
Date: 15 October 2026

Neoscience Sdn Bhd.
Translated Special Purpose Consolidated Balance Sheet as at 31 March 2026
CIN: 201101018086 (946222-U)
(All amounts in MYR/INR, unless otherwise stated)

Particulars	Notes	MYR As at 31 March 2026	INR As at 31 March 2026
Assets			
Non-current assets			
Property, plant and equipment	4	61,05,488	14,26,72,583
Right-of-use assets	4A	1,66,261	38,85,175
Deferred tax asset	13	6,38,038	1,49,09,622
Total non-current assets		**69,09,787**	**16,14,67,380**
Current assets			
Inventories	5	46,19,838	10,79,56,026
Financial assets			
(i) Investments		-	-
(i) Trade receivables	6	57,26,326	13,38,12,354
(ii) Cash and cash equivalents	7	42,77,075	9,99,46,366
(iii) Other bank balances	7A	1,07,49,999	25,12,05,165
(iv) Other financial assets	8	6,77,406	1,58,29,579
Other current assets	9	-	-
Current tax assets	17	4,42,125	1,03,31,544
Total current assets		**2,64,92,769**	**61,90,81,034**
Total assets		**3,34,02,556**	**78,05,48,414**
Equity and liabilities			
Equity			
Equity share capital	10	50,000	10,12,378
Other equity	11	2,90,30,960	67,85,49,301
Total equity		**2,90,80,960**	**67,95,61,679**
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Lease liabilities	12	19,228	4,49,318
Deferred tax liabilities (net)	13	-	-
Total non-current liabilities		**19,228**	**4,49,318**
Current liabilities			
Financial liabilities			
(i) Lease liabilities	12	1,51,364	35,37,063
(ii) Trade payables			
-Total outstanding dues of creditors other than micro enterprises and small enterprises	14	19,20,766	4,48,84,315
(iii) Other financial liabilities	15	9,91,627	2,31,72,271
(iv) Other current liabilities	16	12,38,611	2,89,43,768
Current tax liabilities (net)	17	-	-
Total current liabilities		**43,02,368**	**10,05,37,417**
Total equity and liabilities		**3,34,02,556**	**78,05,48,414**

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 Consolidated Financial Statements.

This is the audited Translated Special Purpose Consolidated 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: 14 October 2026

For and on behalf of the Board of Directors of
Neoscience Sdn Bhd.

Rose Iszati Binti Ismet Nayan
Director

Place:
Date: 14 October 2026

Neoscience Sdn Bhd.

Translated Special Purpose Consolidated Statement of Profit and Loss (including Other Comprehensive Income) for the period ended 31 March 2026

CIN: 201101018086 (946222-U)

(All amounts in MYR/INR, unless otherwise stated)

Particulars	Notes	MYR For the period from 1 July 2025 to 31 March 2026	INR For the period from 1 July 2025 to 31 March 2026
Income			
Revenue from operations	18	3,15,68,664	68,50,53,664
Other income	19	6,91,357	1,50,02,741
Total Income		**3,22,60,020**	**70,00,56,405**
Expenses			
Purchases of traded goods	20	1,46,27,164	31,74,15,791
Changes in inventories of traded goods	21	18,72,343	4,06,30,653
Employee benefits expense	22	47,69,479	10,34,99,750
Finance costs	23	7,502	1,62,797
Depreciation and amortisation expense	24	23,30,801	5,05,79,390
Other expenses	25	14,34,611	3,11,31,683
Total expenses		**2,50,41,900**	**54,34,20,064**
Profit before exceptional item and tax		**72,18,121**	**15,66,36,341**
Exceptional item		-	-
Profit before tax		**72,18,121**	**15,66,36,341**
Tax expense			
Current tax	26	16,23,582	3,52,32,430
Deferred tax (Credit)/expense		(6,36,587)	(1,38,14,211)
Earlier years tax adjustments (net)		-	-
Total tax expense		**9,86,995**	**2,14,18,219**
Profit after tax		**62,31,126**	**13,52,18,122**
Other comprehensive income		-	8,98,56,700
Total comprehensive income for the period		**62,31,126**	**13,52,18,122**

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 Consolidated Financial Statements.

This is the Audited Translated Special Purpose Consolidated 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: 14 October 2026

For and on behalf of the Board of Directors of
Neoscience Sdn Bhd.

Rose Iszati Binti Ismet Nayan
Director

Place :
Date : 14 October 2026

Neoscience Sdn Bhd.

Translated Special Purpose Consolidated Statement of Cash Flow for the period ended 31 March 2026

CIN: 201101018086 (946222-U)

(All amounts in MYR/INR, unless otherwise stated)

	MYR	INR
	For the period from 1 July 2025 to 31 March 2026	For the period from 1 July 2025 to 31 March 2026
A Cash flow from operating activities		
Profit before tax but after exceptional items	**72,18,121**	**15,66,36,341**
Adjustments for:		
Depreciation on property, plant and equipment	21,94,485	4,76,21,274
Depreciation on right of use assets	1,36,316	29,58,116
Unrealised gain on foreign exchange	(51,967)	(11,27,704)
Reversal of provision for expired stock	(11,33,821)	(2,46,04,396)
Impairment of PPE	-	-
Allowance for expected credit losses	1,69,037	36,68,167
Finance costs	7,502	1,62,797
Interest income	(48,394)	(10,50,163)
Operating profit before working capital	**84,91,279**	**18,42,64,432**
Movement in working capital		
Movement in inventories	30,06,164	6,52,35,049
Movement in trade receivables	(10,33,943)	(2,24,37,002)
Movement in other current assets	-	-
Movement in trade payables	(9,28,329)	(2,01,45,134)
Movement in other liabilities	7,86,304	1,70,63,143
Movement in contract liabilities	(27,75,893)	(6,02,38,080)
Cash flow from operations	**75,45,583**	**16,37,42,410**
Income tax (paid)/refund (net)	(25,13,286)	(5,45,39,394)
Net cash flows from operating activities	**50,32,297**	**10,92,03,015**
B Cash flows from investing activities		
Purchase of property, plant and equipment	(3,43,979)	(74,64,493)
Movement in fixed deposits (net)	(68,23,739)	(14,80,78,097)
Interest received	48,394	10,50,163
Net cash (used in)/generated from investing activities	**(71,19,325)**	**(15,44,92,426)**
C Cash flows from financing activities		
Dividend paid	(60,00,000)	(13,02,02,597)
Repayment of principal portion of lease liabilities	(1,33,630)	(28,99,829)
Repayment of interest portion of lease liabilities	(7,502)	(1,62,797)
Net cash used in financing activities	**(61,41,132)**	**(13,32,65,223)**
Net decrease in cash and cash equivalents	**(82,28,160)**	**(17,85,54,634)**
Cash and cash equivalents at the beginning of the period	1,23,63,075	25,05,58,099
Effect of changes In exchange rate	1,42,159	30,84,902
Exchange differences arising on translation of foreign currenc	-	2,48,57,999
Cash and cash equivalents at the end of the period	**42,77,075**	**9,99,46,366**
Notes:		
Components of cash and cash equivalents		
Cash on hand	875	20,447
Balances with banks in current accounts	42,76,200	9,99,25,919
	42,77,075	**9,99,46,366**

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 Consolidated Financial Statements.

This is the Translated Special Purpose Consolidated Statement of Cash Flows 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: 14 October 2026

For and on behalf of the Board of Directors of
Neoscience Sdn Bhd.

Rose Iszati Binti Ismet Nayan
Director

Place :
Date : 14 October 2026

Neoscience Sdn Bhd.
Translated Special Purpose Consolidated Statement of Changes in Equity for the period ended 31 March 2026
CIN: 201101018086 (946222-U)
(All amounts in MYR/INR, unless otherwise stated)

A Equity share capital*

	MYR			INR		
Particulars	**Balance as at 01 July 2025**	**Issued during the period**	**Balance as at 31 March 2026**	**Balance as at 01 July 2025**	**Issued during the period**	**Balance as at 31 March 2026**
Equity share capital	50,000	-	50,000	10,12,378	-	10,12,378
Total						

B Other equity**

	MYR		INR		
Particulars	**Retained earnings**	**Total**	**Retained earnings**	**Foreign Currency Translation Reserve**	**Total**
Balance as at 30 June 2025	2,89,50,854	2,89,50,854	58,61,84,041	5,50,820	**58,67,34,862**
Opening Adjustments***	(1,51,020)	(1,51,020)	(30,57,786)	-	**(30,57,786)**
Profit for the period	62,31,126	62,31,126	13,52,18,122	-	**13,52,18,122**
Dividend paid	(60,00,000)	(60,00,000)	(13,02,02,597)	-	**(13,02,02,597)**
Other comprehensive income	-	-	-	8,98,56,700	**8,98,56,700**
Exchange differences arising on translation of foreign currency	-	-	-	-	-
Balance as at 31 March 2026	**2,90,30,960**	**2,90,30,960**	**58,81,41,780**	**9,04,07,520**	**67,85,49,301**

**Refer note 10 for details*
***Refer note 11 for details*
****Refer note 34 for details*

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 Consolidated Financial Statements.

This is the Translated Special Purpose Consolidated 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: 14 October 2026

For and on behalf of the Board of Directors of
Neoscience Sdn Bhd.

Rose Iszati Binti Ismet Nayan
Director

Place :
Date : 14 October 2026

Neoscience Sdn Bhd.
Summary of material accounting policies and other explanatory information for the period from 1 July 2025 to 31 March 2026
CIN: 201101018086 (946222-U)
(All amounts in RM, unless otherwise stated)

1. Corporate information

1.1 Principal activities

Neoscience Sdn. Bhd. ("The Company" OR "Neoscience") was incorporated in Malaysia in 2012. The address of its registered office and place of business are disclosed in section 1.3 of Group Accounting Policies. The Consolidated Financial Statements comprise the Company (Neoscience - Parent Company/ Holding Company) and its subsidiary "Nevolution Engineering Sdn. Bhd." ("Nevolution") (referred to collectively as the "The Group"). The Group is involved in the trading of laboratory equipment, pharmaceuticals, and medical goods, provision of laboratory, instrument calibration, maintenance, repair, and troubleshooting services.

1.2 Legal form and domicile

The Company is a private limited liability company, incorporated and domiciled in Malaysia.

1.3 Registered office and principal place of business

The addresses of the registered office and principal place of business are as follows:-

Registered office
Level 5, Guoco Tower
6, Jalan Damanlela, Damansara City
50000 Kuala Lumpur,
W.P. Kuala Lumpur.

Principal place of
C110, Level 1,
Block C, Kelana Square,
Jalan SS7/26, Kelana Jaya,
47301 Petaling Jaya,
Selangor Darul Ehsan.

2 Basis of preparation

These Special Purpose Consolidated Financial Statements of the Group, comprise the Special Purpose Consolidated Balance Sheet as at 31 March 2026, Special Purpose Consolidated Statement of Profit and Loss (including Other Comprehensive Income), Consolidated Special Purpose Statement of Changes in Equity for the period from 1 July 2025 to 31 March 2026 respectively, and notes to the Special Purpose Consolidated Financial Statements, including material accounting policy information and other explanatory information (together referred to as the "Special Purpose Consolidated Financial Statements").

The Group has provided comparative information in compliance with the requirements of IAS 1, which requires the presentation of comparative amounts for all numerical disclosures in the consolidated financial statements and notes, even when the periods presented differ in duration.

These Special Purpose Consolidated Financial Statements have been prepared in accordance with the IFRS Accounting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB").



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 March 31, 2026, to be used for the preparation of Financial Statements of Integris Medtech Limited ('the Ultimate Holding Company')) and its subsidiaries and its associates (together referred to as 'Group') for the year ended March 31, 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 Special Purpose Consolidated Financial statements has been prepared under the historical cost convention on an accrual basis and are presented in MYR, which is the functional currency of the Group. All amounts are rounded off to whole number, unless otherwise stated.

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 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 14 October 2026

The accounting policies are consistently applied to all the periods presented in the said Special Purpose Consolidated Financial Statements.

Adoption of new and amended standards and interpretations

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

The Group 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:

J.C. BHALLA & CO. Chartered Accountants

New or amended standards issued that are not yet effective

The Group 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 IFRS 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 Accountability: Disclosures	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 Group when they become effective. The adoption of IFRS 18 will change certain presentation and disclosure in the financial statements. The Group is evaluating its impact and plans to adopt IFRS 18 when it is effective mandatorily.

3. Material accounting policy information

3.1 Consolidated financial statements

(i) Subsidiary

Subsidiary (including special purpose entity) are those entities controlled by the Group. Control exists when the Group has the power, directly or indirectly, to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The financial statements of Subsidiary are included in the group financial statements from the date that control commences until the date that control ceases.

(ii) Business combination

The cost of a business combination is the aggregate of:
When the cost of the business combination is in excess of the Group's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised, the excess is recognised as goodwill. When the excess is negative, a bargain purchase gain is recognised immediately in profit or loss.

If an associate becomes a subsidiary, the Group remeasures its previously held equity interest to fair value and recognises the resulting gain or loss, if any, in profit or loss. The remeasured carrying amount forms part of the cost of business combination.

J.C. BHALLA & CO. Chartered Accountants

(iii) Loss of control

Upon the loss of control of a subsidiary, the Group recognises the difference between the proceeds from the disposal of the subsidiary and its carrying amount as of the date of disposal. If the Group retains any interest in the former subsidiary, that investment is accounted for as a financial asset from the date the entity ceases to be a subsidiary, provided that it does not become an associate. The carrying amount of the investment at the date that the entity ceases to be a subsidiary is regarded as the cost on initial measurement of the financial asset.

(iv) Balances and transactions eliminated on consolidation

Intra-group balances and transactions, including income, expenses and dividends, are eliminated in full in preparing the consolidated financial statements. Unrealised profits arising from intra-group transactions are eliminated. Unrealised losses are eliminated only to the extent that there is evidence of an impairment of the asset transferred.

3.2 Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to recognition, property, plant and equipment other than freehold land are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is recognised as an expense in profit or loss on a straight line basis over the estimated useful lives of items of property, plant and equipment.

	No. of years
Furniture and fittings	10
Office equipment	10
Motor vehicles	10
Plant and machinery	5 to 10
Computers	5
Renovation	10

The carrying values of plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

The residual value, useful life and depreciation method are reviewed at each financial year end and adjusted prospectively, if appropriate.

An item of plant and equipment is de-recognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in profit or loss in the year the asset is de-recognised.

3.3 Impairment of assets

(i) Non-financial assets

The Group assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when an annual impairment testing for an asset is required, the Group makes an estimate of the asset's recoverable amount.

J.C. BHALLA & CO. Chartered Accountants

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs of disposal and its value-in-use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses of continuing operations are recognised in profit or loss.

A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversal is recognised in profit or loss. Impairment losses relating to goodwill cannot be reversed in future periods.

(ii) Financial assets

The Group recognises an allowance for expected credit losses ("ECLs") for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects 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.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months ("a 12-month ECL"). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default ("a lifetime ECL").

For trade receivables, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

The Group considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Group may also consider a financial asset to be in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Group. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

3.4 Financial instruments

(i) Financial assets

Initial recognition and measurement

Financial assets are recognised when, and only when the Group becomes a party to the contractual provisions of the financial instruments. The Group determines the classification of its financial assets at initial recognition.



At initial recognition, the Group measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Trade receivables are measured at the amount of consideration to which the Group expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third party, if the trade receivables do not contain a significant financing component at initial recognition.

Subsequent measurement

Debt instruments
Subsequent measurement of debt instruments depends on the Group's business model for managing the asset and the contractual cash flow characteristics of the asset. The financial assets of the Group are measured at amortised cost.

Amortised cost
Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using the effective interest method, less impairment. Gains and losses are recognised in profit or loss when the assets are de-recognised or impaired, and through the amortisation process.

Equity instruments
On initial recognition of an investment in equity instrument that is not held for trading, the Group may irrevocably elect to present subsequent changes in fair value in other comprehensive income which will not be reclassified subsequently to profit or loss. Dividends from such investments are to be recognised in profit or loss when the Group's right to receive payments is established. For investments in equity instruments which the Group has not elected to present subsequent changes in fair value in other comprehensive income, changes in fair value are recognised in profit or loss.

De-recognition
A financial asset is de-recognised where the contractual right to receive cash flows from the asset has expired. On de-recognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received and any cumulative gain or loss that had been recognised in other comprehensive income for debt instruments is recognised in profit or loss.

(ii) Financial liabilities

Initial recognition and measurement
Financial liabilities are recognised when, and only when, the Group becomes a party to the contractual provisions of the financial instruments. The Group determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus, in the case of financial liabilities not at fair value through profit or loss, directly attributable transaction costs.



Subsequent measurement
After initial recognition, financial liabilities that are not carried at fair value through profit or loss are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are de-recognised, and through the amortisation process.

De-recognition
A financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires. On de-recognition, the difference between the carrying amounts and the consideration paid is recognised in profit or loss.

3.5 Cash and cash equivalents
Cash and cash equivalents consist of cash and bank balances, deposits repayable on demand and highly liquid investments which have an insignificant risk of changes in value with original maturities of three months or less, and are used by the Group in the management of their short-term commitments.

3.6 Inventories
Inventories are stated at the lower of cost and net realisable value. Costs incurred in bringing the inventories to their present location and condition are accounted for on a weighted average cost basis.

Category	Cost component	Cost formula
Goods for resale	Cost of purchase and incidentals	Weighted average

At each reporting date, the Group assesses whether any inventories are impaired by comparing the carrying amount of each item of inventory or group of similar items with its selling price less costs to complete and sell. If an item of inventory or group of similar items is impaired, the Group reduces the carrying amount of the inventory or the group of similar items to its selling price less costs to complete and sell. That reduction is an impairment loss and it is recognised immediately in profit or loss.

3.7 Employee benefits

(i) Defined contribution plan
The Group participates in the national pension schemes as defined by the laws of the countries in which it has operations. Contributions to defined contribution pension schemes are recognised as an expense in the period in which the related service is performed.

(ii) Short-term employee benefits
Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus or profit-sharing plans if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

3.8 Leases
The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Group as a lessee
The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities representing the obligations to make lease payments and right-of-use assets representing the right to use the underlying leased assets.



(i) Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less accumulated depreciation and any accumulated impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. The cost of a right-of-use asset also includes an estimate of the costs to be incurred by the Group in dismantling and removing the underlying asset, restoring the site on which the asset is located or restoring the underlying asset to the condition required by the terms and conditions of the lease. The Group, as a lessee, incurs the obligation for those costs either at the commencement date or as a consequence of having used the underlying asset during a particular period.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

	No. of years
Buildings	2 to 3

If ownership of the leased asset is transferred to the Group at the end of the lease term or the cost of the leased assets reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment in accordance with the accounting policy disclosed in Note 3.3 to the financial statements.

(ii) Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.



(iii) Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease exemption to low-value assets (i.e., asset that are considered to be of low value). Lease payments on short-term leases and leases of low-value assets are recognised as an expense on a straight-line basis over the lease term.

3.9 Revenue recognition

Revenue is measured based on the consideration to which the Group expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Revenue is recognised when the Group satisfies a performance obligation by transferring a promised good or service to the customer, which is when the customer obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligation.

Sale of goods and services

Revenue from sales of goods and services are recognised at the point in time when control of the asset is transferred to the customer which generally coincides with the delivery of the products to the customer and when all criteria for acceptance have been satisfied.

The Group considers whether there are other promises in the contract that are separate performance obligations to which a portion of the transaction price needs to be allocated (e.g., warranties, customer loyalty points). In determining the transaction price for the sale of goods and services, the Group considers the effects of variable consideration, existence of a significant financing component, noncash consideration, and consideration payable to the customer (if any).

Variable consideration

If the consideration in a contract includes a variable amount, the Group estimates the amount of consideration to which it will be entitled in exchange for transferring of goods to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved. Some contracts for the sale of medical equipment provide customers with discounts. The Group also offers sales reduction program for some of its contracts with customers. The discounts and sales reduction program give rise to variable consideration.

(i) Discount

The Group provides discounts to certain customers and are offset against amounts payable by the customers.

(ii) Sale reduction program

The Group uses most likely method to arrive at variable consideration for the sale of products to predict the sales reduction program. Management relies on historical experience and current purchasing patterns of customers and compared to those planned to determine the most likely sales reduction program.



3.10 Other income

Interest income is recognised using the effective interest method.
Other incomes are recognised on accrual basis.

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

3.11 Income Tax

(i) Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the end of the reporting period, in the countries where the Group operates and generates taxable income.

Current income taxes are recognised in profit or loss except to the extent that the tax relates to items recognised outside profit or loss, either in other comprehensive income or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

(ii) Deferred tax

Deferred tax is provided using the liability method on temporary differences at the end of the reporting period between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred tax liabilities are recognised for all temporary differences, except:

- Where the deferred tax liability arises from the initial recognition of goodwill or of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

- In respect of taxable temporary differences associated with investments in subsidiaries, associates and joint ventures, where the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised except:

- Where the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

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

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3.12 Equity instruments

Equity instruments are measured at the fair value of cash or other resources received or receivable, net of direct costs of issuing the equity instruments.

3.13 Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of economic resources will be required to settle the obligation and the amount of the obligation can be estimated reliably.

3.14 Contingencies

A contingent liability is:

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group.

3.15 Use of estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities at the end of each reporting period. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

Estimated useful lives and impairment assessment of property, plant and equipment

The Group reviews annually the estimated useful lives and assesses for indicators of impairment of property, plant and equipment based on factors such as business plan and strategies, historical sector and industry trends, general market and economic conditions, expected level of usage and future technological developments and other available information. Future results of operations could be materially affected by changes in these estimates brought about by changes in the factors mentioned. An impairment or a reduction in the estimated useful lives of property, plant and equipment increases recorded impairment or depreciation and decreases property, plant and equipment or vice versa.

Determining the loss allowance for trade receivables

The Group 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. The Group applies simplified approach of IFRS 9 in assessing the impairment of trade receivables.

In determining the ECL, the Group uses its historical credit loss experience for trade receivables to estimate the ECL. The Group 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.

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Impairment loss and write-down of inventories
Inventories are stated at the lower of cost and net realisable value. The Group estimates the net realisable value of inventories based on an assessment of expected selling prices.

Inventories are reviewed on a regular basis and the Group 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 Group'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.

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 Group 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 period in which such determination is made.

3.16 Foreign currency transactions
The financial statements are presented in Ringgit Malaysia (RM), which is the Group's functional currency.

Transactions in foreign currencies are measured in the respective functional currencies of the Group and are recorded on initial recognition in the functional currencies at exchange rates approximating those ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the end of the reporting period. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was measured.

Exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting year/ period are recognised in profit or loss.



4. Property, plant and equipment

Particulars	MYR Furniture and fittings	MYR Office equipment	MYR Motor vehicle	MYR Plant and machinery	MYR Computer	MYR Renovation	MYR Total
Gross block							
Balance as at 30 June 2025	52,001	1,79,519	2,02,596	2,81,31,097	3,35,460	1,56,678	**2,90,57,351**
Additions	-	12,030	-	1,65,494	1,66,455	-	**3,43,980**
Disposals	-	-	-	-	-	-	-
Exchange differences arising on translation of foreign currency							
Balance as at 31 March 2026	**52,001**	**1,91,549**	**2,02,596**	**2,82,96,591**	**5,01,915**	**1,56,678**	**2,94,01,331**
Accumulated depreciation							
Balance as at 30 June 2025	28,422	70,696	96,514	1,68,12,075	2,30,550	84,973	**1,73,23,230**
Depreciation Charge for the period	3,891	22,706	15,194	22,58,715	49,808	11,751	**23,62,066**
Exchange differences arising on translation of foreign currency							
Balance as at 31 March 2026	**32,313**	**93,402**	**1,11,708**	**1,90,70,790**	**2,80,358**	**96,724**	**1,96,85,296**
Accumulated impairment							
Balance as at 30 June 2025	-	-	-	37,78,128	-	-	**37,78,128**
Impairment for the period	-	-	-	(1,67,581)	-	-	**(1,67,581)**
Exchange differences arising on translation of foreign currency							
Balance as at 31 March 2026	-	-	-	**36,10,547**	-	-	**36,10,547**

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Property, plant and equipment-INR	INR	INR	INR	INR	INR	INR	INR
Particulars	Furniture and fittings	Office equipment	Motor vehicle	Plant and machinery	Computer	Renovation	Total
Gross block							
Balance as at 30 June 2025	10,53,886	36,38,249	41,05,942	57,01,23,063	67,98,650	31,75,338	**58,88,95,128**
Additions	-	2,61,066	-	35,91,299	36,12,153	-	**74,64,518**
Disposals	-	-	-	-	-	-	-
Exchange differences arising on translation of foreign currency	1,61,271	5,76,799	6,28,294	8,75,18,249	13,17,917	4,85,901	**9,06,88,430**
Balance as at 31 March 2026	**12,15,157**	**44,76,113**	**47,34,236**	**66,12,32,611**	**1,17,28,720**	**36,61,239**	**68,70,48,076**
Accumulated depreciation							
Balance as at 30 June 2025	5,76,019	14,32,771	19,56,015	34,07,24,420	46,72,476	17,22,118	**35,10,83,819**
Depreciation Charge for the period	84,438	4,92,739	3,29,706	4,90,15,099	10,80,863	2,55,001	**5,12,57,846**
Exchange differences arising on translation of foreign currency	94,633	2,57,111	3,24,652	5,59,05,269	7,98,054	2,83,119	**5,76,62,837**
Balance as at 31 March 2026	**7,55,090**	**21,82,621**	**26,10,372**	**44,56,44,788**	**65,51,393**	**22,60,238**	**46,00,04,501**
Accumulated impairment							
Balance as at 30 June 2025	-	-	-	7,65,69,993	-	-	**7,65,69,993**
Impairment for the period	-	-	-	(36,36,579)	-	-	**(36,36,579)**
Exchange differences arising on translation of foreign currency	-	-	-	1,14,37,577	-	-	**1,14,37,577**
Balance as at 31 March 2026	-	-	-	8,43,70,991	-	-	**8,43,70,991**
Carrying amount (net)							
Net block as at 31 March 2026	**19,688**	**98,147**	**90,888**	**56,15,254**	**2,21,557**	**59,954**	**61,05,488**
	4,60,068	**22,93,492**	**21,23,864**	**13,12,16,832**	**51,77,327**	**14,01,001**	**14,26,72,583**

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4A. Right of use assets

Particulars	MYR Buildings	MYR Total	INR Buildings	INR Total
Gross block				
Balance as at 30 June 2025	**2,69,429**	**2,69,429**	**54,60,431**	**54,60,431**
Additions	1,55,788	1,55,788	33,80,667	33,80,667
Derecognitions	(69,623)	(69,623)	(15,10,858)	(15,10,858)
Exchange differences arising on translation of foreign currency	-	-	9,79,254	9,79,254
Balance as at 31 March 2026	**3,55,594**	**3,55,594**	**83,09,494**	**83,09,494**
Accumulated depreciation				
Balance as at 30 June 2025	**1,22,641**	**1,22,641**	**24,85,522**	**24,85,522**
Depreciation Charge for the period	1,36,315	1,36,315	29,58,103	29,58,103
Derecognitions	(69,623)	(69,623)	(15,10,858)	(15,10,858)
Exchange differences arising on translation of foreign currency			4,91,552	4,91,552
Balance as at 31 March 2026	**1,89,333**	**1,89,333**	**44,24,319**	**44,24,319**
Carrying amount (net)		-		
Net block as at 31 March 2026	**1,66,261**	**1,66,261**	**38,85,175**	**38,85,175**

Note:- Refer note 18 for details.

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5 Inventories

Particulars	MYR As at 31 March 2026	INR As at 31 March 2026
(valued at lower of cost or net realisable value)		
Traded goods cost	59,24,318	13,84,39,016
Goods in Transit	3,84,681	89,89,197
Less: Provision for expired stock	(16,89,161)	(3,94,72,187)
	46,19,838	**10,79,56,026**

6 Trade receivables

Particulars	MYR As at 31 March 2026	INR As at 31 March 2026
(Unsecured, considered good unless stated otherwise)		
Trade receivables		
Unsecured, considered good	57,26,326	13,38,12,354
Unsecured, considered impaired	25,12,245	5,87,05,952
	82,38,571	**19,25,18,305**
Less: Allowance for expected credit losses	(25,12,245)	(5,87,05,952)
	57,26,326	**13,38,12,354**

Trade receivable ageing schedule as at 31 March 2026 : MYR

	Outstanding for following periods from due date of payment						
Particulars	Unbilled	Current but Not due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivables -		30,89,741	21,81,875	3,69,942	84,769	-	-	57,26,326
Undisputed Trade Receivables -		-	-	-	-	-	-	-
Undisputed Trade receivable - credit		-	-	-	-	1,73,047	23,39,198	25,12,245
Disputed Trade receivables -		-	-	-	-	-	-	-
Disputed Trade receivables - which		-	-	-	-	-	-	-
Disputed Trade receivables - credit		-	-	-	-	-	-	-
Total	**-**	**30,89,741**	**21,81,875**	**3,69,942**	**84,769**	**1,73,047**	**23,39,198**	**82,38,571**

Trade receivable ageing schedule as at 31 March 2026 : INR

	Outstanding for following periods from due date of payment						
Particulars	Unbilled	Current but Not due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade Receivables -		7,22,00,835	5,09,85,879	86,44,767	19,80,873	-	-	13,38,12,354
Undisputed Trade Receivables -		-	-	-	-	-	-	-
Undisputed Trade receivable - credit		-	-	-	-	40,43,749	5,46,62,202	5,87,05,952
Disputed Trade receivables -		-	-	-	-	-	-	-
Disputed Trade receivables - which		-	-	-	-	-	-	-
Disputed Trade receivables - credit		-	-	-	-	-	-	-
Total	**-**	**7,22,00,835**	**5,09,85,879**	**86,44,767**	**19,80,873**	**40,43,749**	**5,46,62,202**	**19,25,18,305**

Note:
(i) Trade receivables are non-interest-bearing and are generally on 14 to 90-day terms. They are recognised at their original invoice amounts which represent their fair values

7 Cash and cash equivalents

Particulars	MYR As at 31 March 2026	INR As at 31 March 2026
Cash on hand	875	20,447
Balances with banks		
-current accounts	42,76,200	9,99,25,919
	42,77,075	**9,99,46,366**

7A Other bank balances

Particulars	MYR As at 31 March 2026	INR As at 31 March 2026
Fixed deposits with original maturity of more than three months but less than twelve months *	1,07,49,999	25,12,05,165
	1,07,49,999	**25,12,05,165**

* Includes fixed deposits pledged with bank of RM 10,000,000 (March 2025: RM 511,363.60) which earn interest between 2.5 and 2.6% per annum.

8 Other financial assets-current

Particulars	MYR As at 31 March 2026	INR As at 31 March 2026
Other recoverable (OFA-Current)	6,33,691	1,48,08,050
Security deposits	43,715	10,21,529
	6,77,406	**1,58,29,579**

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9 Other current assets

Particulars	MYR As at 31 March 2026	INR As at 31 March 2026
Advances	-	-
Prepayments to suppliers	-	-
	-	

10 Equity share capital

Particulars	As at 31 March 2026		As at 31 March 2026	
	Number	Amount	Number	Amount
Issued, subscribed and fully paid up *(no par value)*				
Equity shares of MYR1 / INR 20.26 each	50,000	50,000	50,000	10,12,378
Total	**50,000**	**50,000**	**50,000**	**10,12,378**

11 Other equity

Particulars	MYR As at 31 March 2026	INR As at 31 March 2026
Retained earnings		
Opening balance	2,89,50,887	58,61,84,041
Opening Adjustments (refer to note 34)	(1,51,020)	(30,57,786)
Add: Profit for the period	62,31,126	13,52,18,122
Less: Dividend paid	(60,00,000)	(13,02,02,597)
Exchange differences arising on translation of foreign currency		5,50,820
Closing balance	**2,90,30,993**	**58,86,92,601**
C. Other comprehensive income		
Opening balance	-	-
Add: Other comprehensive income	-	8,98,56,700
Closing balance	**-**	**8,98,56,700**
Total	**2,90,30,993**	**67,85,49,301**

Retained earnings
Retained earnings are used to record the profit earned by the Group. The Group may distribute dividend out of its entire retained earnings by way cash dividends or dividends in specie.

12 Lease liabilities

Particulars	MYR As at 31 March 2026	INR As at 31 March 2026
Lease liabilities - non-current	19,228	4,49,318
Lease liabilities - current	1,51,364	35,37,063
	1,70,592	**39,86,381**

13 Deferred tax assets/(liabilities)- (net)

Particulars	MYR As at 31 March 2026	INR As at 31 March 2026
Property, plant and equipment	(3,69,147)	(86,26,189)
Provision of expired stocks	4,05,399	94,73,325
Unrealised (gain)/loss on foreign exchange	(2,192)	(51,221)
Allowance for expected credit losses	6,02,939	1,40,89,428
Right of use asset and lease liabilities	1,039	24,279
Net deferred tax assets/(liabilities)	**6,38,038**	**1,49,09,622**

A. Deferred tax assets/(liabilities)- (net)

Particulars	MYR As at 31 March 2026	INR As at 31 March 2026
Deferred tax liability arising on account of :		
Property, plant and equipment differences between net carrying amount & TWDV (refer to note 13 C)	(15,38,111)	(3,59,42,455)
Right-of-use assets	(1,66,261)	(38,85,175)
	(17,04,372)	**(3,98,27,630)**
Deferred tax asset arising on account of :		
Lease liabilities	1,70,590	39,86,334
Receivables	25,12,245	5,87,05,952
Provision of expired stocks	16,89,161	3,94,72,187
Unrealised (gain)/loss on foreign exchange	(9,133)	(2,13,419)
	43,62,863	**10,19,51,054**
Net deductible/(taxable) temporary differences	**26,58,491**	**6,21,23,424**

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	Tax rate at	24%	24%
B	**Actual Movement in deferred tax assets/(liabilities)- (net)**		
	Deferred tax liabilities recognised	(4,09,049)	(95,58,631)
	Deferred tax assets recognised	10,47,087	2,44,68,253
	Net deferred tax assets recognised	6,38,038	1,49,09,622
	Unrecognised deferred tax assets	-	
	Net deferred tax assets/(liabilities)	6,38,038	1,49,09,622
	Rounding Up		
	Under/(Over) recognised in previous period	-	-
	Net deferred tax assets/(liabilities) recognised	6,38,038	1,49,09,622

C **Movement in deferred tax assets/(liabilities)- (net): MYR**

Particulars	As at 1 July 2025	Recognised/ reversed through profit and loss	Recognised in other comprehensive income	As at 31 March 2026
Liabilities				
Assets				
Provision for employee benefits				
Property, plant and equipment	(12,38,831)	8,69,684	-	(3,69,147)
Provision of expired stocks	6,77,516	(2,72,117)	-	4,05,399
Unrealised gain on foreign exchange	-	(2,192)	-	(2,192)
Allowance for expected credit losses	5,62,370	40,569	-	6,02,939
Right of use asset and lease liabilities	395	644	-	1,039
Total -	**1,450**	**6,36,588**	**-**	**6,38,038**

Movement in deferred tax assets/(liabilities)- (net): INR

Particulars	As at 1 July 2025	Recognised/ reversed through profit and loss	Recognised in other comprehensive income	Exchange differences arising on translation of foreign currency	As at 31 March 2026
Liabilities					
Assets					
Provision for employee benefits					
Property, plant and equipment	(2,51,06,953)	1,88,72,528	-	(23,91,765)	(86,26,189)
Provision of expired stocks	1,37,30,979	(59,05,065)		16,47,411	94,73,325
Unrealised gain on foreign exchange	-	(47,566)	-	(3,655)	(51,221)
Allowance for expected credit losses	1,13,97,354	8,80,362	-	18,11,712	1,40,89,428
Right of use asset and lease liabilities	8,005	13,975	-	2,299	24,279
Total	**29,385**	**1,38,14,236**	**-**	**10,66,002**	**1,49,09,623**

14 **Trade payables**

Particulars	MYR As at 31 March 2026	INR As at 31 March 2026
Due to others	19,20,766	4,48,84,315
	19,20,766	**4,48,84,315**

A **Trade payables ageing schedule as at 31 March 2026: MYR**

		Outstanding for following periods from due date of payment						
Particulars	**Unbilled**	**Current but Not due**	**Less than 6 months**	**6 months-1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
Total outstanding dues of micro enterprises and small enterprises	3,84,681	15,08,297	25,888	-	-	-	1,900	**19,20,766**
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-	-	-
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-	-	-
Total	**3,84,680.94**	**15,08,297.05**	**25,888**	**-**	**-**	**-**	**1,900**	**19,20,766**

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Trade payables ageing schedule as at 31 March 2026: INR

Particulars	Outstanding for following periods from due date of payment							
	Unbilled	Current but Not due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	Total
Total outstanding dues of micro enterprises and small enterprises	89,89,195	3,52,45,772	6,04,949	-	-	-	44,406	4,48,84,322
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-	-	-
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-	-	-
Total	**89,89,195.17**	**3,52,45,771.63**	**6,04,949**	**-**	**-**	**-**	**44,406**	**4,48,84,322**

Note:
(i) The ageing analysis of trade payables is presented for the stub period as of 31 March 2026 only, as the comparative aging information is not required by the intended users.
(ii) The normal trade credit terms granted to the company is 30 days. These amounts are non-interest bearing.
(iii) The Company does not have any disputed trade payables as on 31 March 2026.

15 Other financial liabilities

Particulars	MYR	INR
	As at 31 March 2026	As at 31 March 2026
Other payables	9,77,453	2,28,41,054
Due to a related party	14,174	3,31,217
	9,91,627	**2,31,72,271**

16 Other current liabilities

Particulars	MYR	INR
	As at 31 March 2026	As at 31 March 2026
Contract liabilities	12,38,611	2,89,43,768
	12,38,611	**2,89,43,768**

17. Current tax assets/(liabilities)- (net)

Particulars	MYR	INR
	As at 31 March 2026	As at 31 March 2026
Provision for taxation (net of prepaid taxes)	4,42,125	1,03,31,544
	4,42,125	**1,03,31,544**

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18 Revenue from operations

Particulars	MYR For the period from 1 July 2025 to 31 March 2026	INR For the period from 1 July 2025 to 31 March 2026
Sale of products	3,07,60,042	66,75,06,217
Sale of services	8,08,622	1,75,47,447
	3,15,68,664	**68,50,53,664**

All the revenue is derived from Malaysia as the geographical market of the Company is only operating in Malaysia.
Information about remaining performance obligations that have original expected durations of one year or less is not disclosed.
Financing component is not recognised at contract inception, as management expects that the period 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 Other income

Particulars	MYR For the period from 1 July 2025 to 31 March 2026	INR For the period from 1 July 2025 to 31 March 2026
Interest from bank	48,394	10,50,163
Other income	2,44,736	53,10,872
Foreign exchange income	3,98,227	86,41,706
	6,91,357	**1,50,02,741**

20 Purchases of traded goods

Particulars	MYR For the period from 1 July 2025 to 31 March 2026	INR For the period from 1 July 2025 to 31 March 2026
Purchase of traded goods	1,46,27,164	31,74,15,791
	1,46,27,164	**31,74,15,791**

21 Changes in inventories of traded goods

Particulars	MYR For the period from 1 July 2025 to 31 March 2026	INR For the period from 1 July 2025 to 31 March 2026
Opening balance:		
Traded goods	64,92,181	13,15,74,752
Closing balance:		
Traded goods	46,19,838	10,79,56,026
Exchange differences arising on translation of foreign currency		1,70,11,927
Changes in inventories of traded goods	**18,72,343**	4,06,30,653

22 Employee benefits expense

Particulars	MYR For the period from 1 July 2025 to 31 March 2026	INR For the period from 1 July 2025 to 31 March 2026
Salaries and wages	37,12,611	8,05,65,263
Contributions to provident and other funds	5,59,439	1,21,40,060
Others	4,97,429	1,07,94,427
	47,69,479	**10,34,99,750**

23 Finance cost

Particulars	MYR For the period from 1 July 2025 to 31 March 2026	INR For the period from 1 July 2025 to 31 March 2026
Interest expense on lease liabilities	7,502	1,62,797
	7,502	**1,62,797**

24 Depreciation and amortisation expense

Particulars	MYR For the period from 1 July 2025 to 31 March 2026	INR For the period from 1 July 2025 to 31 March 2026
Depreciation on property, plant and equipment (refer note 4)	21,94,485	4,76,21,274
Depreciation on right of use assets (refer note 4A)	1,36,316	29,58,116
	23,30,801	**5,05,79,390**

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25 Other expenses

Particulars	MYR For the period from 1 July 2025 to 31 March 2026	INR For the period from 1 July 2025 to 31 March 2026
Accomodation	-	-
Bank charges	12,298	2,66,879
Legal and professional expenses	1,16,910	25,37,005
Payment to auditor	2,55,633	55,47,347
Advertising and sales promotion	1,89,381	41,09,650
Power and fuel	80,237	17,41,188
Insurance claim	31,401	6,81,406
Printing and stationery	28,490	6,18,240
Rental expenses	52,650	11,42,528
Sponsorship and conference expenses	19,563	4,24,526
Staff welfare expenses	38,651	8,38,752
Miscellaneous expenses	82,337	17,86,750
Travelling and conveyance	1,90,464	41,33,162
Telephone and internet expense	11,589	2,51,488
Tender Expenses	1,870	40,580
Repair and maintenance	1,54,024	33,42,387
Allowance for doubtful debt	1,69,037	36,68,167
Penalty	75	1,628
	14,34,611	**3,11,31,683**

26 Income tax

(a) Amounts recognised in the statement of profit and loss

Particulars	MYR For the period from 1 July 2025 to 31 March 2026	INR For the period from 1 July 2025 to 31 March 2026
Current tax	16,23,582	3,52,32,430
Deferred tax credit	(6,36,587)	(1,38,14,211)
Earlier years tax adjustments (net)	-	-
Income tax expense reported in the statement of profit and loss	**9,86,995**	**2,14,18,219**

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 24% (31 March 2025: 24%) and the reported tax expense in profit or loss are as follows:

(b) Reconciliation of effective tax rate

Particulars	MYR For the period from 1 July 2025 to 31 March 2026	INR For the period from 1 July 2025 to 31 March 2026
Accounting profit before income tax	72,18,121	15,66,36,341
At Malaysia's statutory income tax rate of 24% (31 March 2025: 24%)	17,32,349	3,75,92,722
Tax effect of amounts which are not deductible/(taxable) in calculating taxable income:	-	-
Tax effect of amounts which are not deductible/ (taxable) in calculating taxable income	(7,45,354)	(1,61,74,503)
Tax related to earliest periods	-	-
Others	-	-
Income tax expense	**9,86,995**	**2,14,18,219**

27 Earnings per share

Net profit attributable to equity shareholders

Particulars	MYR For the period from 1 July 2025 to 31 March 2026	INR For the period from 1 July 2025 to 31 March 2026
Calculation of Basic EPS		
Net profit for the year (A)	62,31,126	13,52,18,122
Interest on Compulsory Convertible Preference Shares	-	-
Less: Dividend on 7% Compulsory Convertible Preference Shares	-	-
Earnings	**62,31,126**	**13,52,18,122**
Nominal value of equity share (RM)	1	1
Total number of equity shares outstanding at the beginning of the year	50,000	50,000
Total number of equity shares outstanding at the end of the year	50,000	50,000
Weighted average number of equity shares	50,000	50,000
Add: Weighted average number of potential equity share to be issued on account of conversion Compulsory Convertible Preference Shares at the end of year	-	-
Total weighted average number of equity shares (B)	**50,000**	**50,000**
Basic earnings per share (A/B)	**125**	**2,704**
Calculation of Diluted EPS		
Adjusted net profits for the year (C)	62,31,126	13,52,18,122
Weighted average number of equity shares	50,000	50,000
Add: Weighted average number of potential equity share to be issued on account of conSpecial Purpose Compulsory Convertible Preference Shares at the end of year*	-	-
Total weighted average number of equity shares (D)	**50,000**	**50,000**
Diluted earnings per share (C/D)	**125**	**2,704**

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28 Financial instruments

i) Financial assets and liabilities

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

Particulars	Note	MYR As at 31 March 2026 Amortised cost	INR As at 31 March 2026 Amortised cost
Financial assets*			
Trade receivables	6	57,26,326	13,38,12,354
Cash and cash equivalents	7	42,77,075	9,99,46,366
Other bank balances	7A	1,07,49,999	25,12,05,165
Other financial assets	8 and 9	6,77,406	1,58,29,579
Total financial assets		**2,14,30,806**	**50,07,93,464**
Financial liabilities*			
Trade payables	14	19,20,766	4,48,84,315
Other financial liabilities	15	9,91,627	2,31,72,271
Total financial liabilities		**29,12,393**	**6,80,56,586**

*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 IAS 27, 'Separate financial statements' and hence, not presented here.

ii) Fair values hierarchy

The carrying value and fair

Fair value of instruments measured at amortised cost

Fair value of instruments measured at amortised cost for which fair value is disclosed is as follows, these fair values are calculated using Level 3 inputs:

Particulars	Note	MYR As at 31 March 2026 Amortised cost	INR As at 31 March 2026 Amortised cost
Financial assets			
Trade receivables	6	57,26,326	13,38,12,354
Cash and cash equivalents	7	42,77,075	9,99,46,366
Other bank balances	7A	1,07,49,999	25,12,05,165
Other financial assets	8 and 9	6,77,406	1,58,29,579
Total financial assets		**2,14,30,806**	**50,07,93,464**
Financial liabilities			
Trade payables	14	19,20,766	4,48,84,315
Other financial liabilities	15	9,91,627	2,31,72,271
Total financial liabilities		**29,12,393**	**6,80,56,586**

Cash and cash equivalents, other bank balances, receivables and payables 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.

29 Financial risk management

The Group 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 Group monitors and manages the financial risks relating to the operations of the Group on a continuous basis. The Group does not engage in the trading of financial assets for speculative purposes. The most significant financial risks to which the Group 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 MYR	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 Group if a customer or counterparty to a financial asset fails to meet its contractual obligations. The Group'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 Group monitors its exposure to credit risk on an ongoing basis.

B) Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group'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

The Group's financial liabilities have undiscounted contractual maturities as summarised below:

As at 31 March 2026 : MYR

Particulars	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Financial liabilities					
Trade payables	19,18,866	-	-	1,900	**19,20,766**
Lease liabilities	1,55,202	19,351	-	-	**1,74,553**
Other financial liabilities	9,91,627	-	-	-	**9,91,627**
Total	**30,65,695**	**19,351**	**-**	**1,900**	**30,86,946**

As at 31 March 2026 : INR

Particulars	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Financial liabilities					
Trade payables	4,48,39,916	-	-	44,406	**4,48,84,322**
Lease liabilities	33,67,951	4,19,914	-	-	**37,87,865**
Other financial liabilities	2,31,72,271	-	-	-	**2,31,72,271**
Total	**7,13,80,138**	**4,19,914**	**-**	**44,406**	**7,18,44,458**

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 Group 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 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 Group is MYR/(Later Translated to INR). Most of the Group's transactions are carried out in MYR/(Later Translated to INR). Exposures to currency exchange rates mainly arise from the Group's overseas purchases, which is primarily denominated in US Dollars ('USD').

The Group 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	Amount in MYR	Amount in foreign currency	Amount in INR
		As at 31 March 2026	As at 31	As at 31 March 2026	As at 31 March 2026
Payables					
Trade payables	USD	4,33,629	18,99,792	4,33,629	4,43,94,196
Cash and cash equivalents	USD	66,288	2,61,585	66,288	61,12,709

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 period ended at 31 March 2026 (31 March 2025: +/-1%). 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.

If the MYR/INR had strengthened against the USD by 1% (31 March 2025: 1%), SGD by 1% (31 March 2025: 1%), the following would have been the impact:

Currency	MYR		INR	
	Profit/(loss) for the year		Profit/(loss) for the year	
	31 March 2026	Total	31 March 2026	Total
USD	12,450	12,450	2,90,939	2,90,939
GBP	-	-	-	-
EUR				

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.

30 Capital management

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



31 **Information on related party transactions pursuant to Ind AS 24 - Related Party Disclosures**

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

A. **Names of related parties and related party relationship**

Name of the Party & Relationship with the group as at 31 March 2026

i. **Ultimate Holding Company with effect from**
Integris Health Private Limited

ii. **Immediate Holding Company**
Analisa Resources (M) Sdn. Bhd.

iii. **Related Corporation**
Research Instruments Sdn Bhd
Chemopharm Sdn Bhd

Name of the Party & Relationship with the group as at 31 March 2026

i. **Entity over which key management personnel has significant influence**
Cerveau Tech Sdn Bhd

B. **The following transactions as at with related parties in the ordinary course of business**

Name of related party	Nature of transaction	MYR For the period from 1 July 2025 to 31 March 2026	INR For the period from 1 July 2025 to 31 March 2026
ANALISA RESOURCES (M) SDN BHD	Sales	28,972	6,28,705
ANALISA RESOURCES (M) SDN BHD	Purchases	25,230	5,47,502
ANALISA RESOURCES (M) SDN BHD	Dividend paid	60,00,000	13,02,02,597
CHEMOPHARM SDN BHD	Sales	5,05,697	1,09,73,844
CHEMOPHARM SDN BHD	Purchases	30,181.00	6,54,941
CHEMOPHARM SDN BHD	Payroll expense	52,898.49	11,47,920
RESEARCH INSTRUMENTS SDN BHD	Sales	1,410.00	30,598

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

Name of related party	Nature of transaction	MYR As at 31 March 2026	INR As at 31 March 2026
ANALISA RESOURCES (M) SDN BHD	Trade Receivables	16,454	3,84,491
	Trade Payables	-	-
RESEARCH INSTRUMENTS SDN BHD	Contract liabilities	7,170	1,67,548
CHEMOPHARM SDN BHD	Trade Recievables	5,05,697	1,18,17,089
	Other payables	14,174	3,31,207

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32 **Lease related disclosures**

The Group has leases for 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 Group 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 Group to sublease the asset to another party, the right-of-use asset can only be used by the Group. Some leases contain an option to extend the lease for a further term. The Group is prohibited from selling or pledging the underlying leased assets as security. For leases over premises, the Group must keep those properties in a good state of repair and return the properties in their original condition at the end of the lease. Further, the Group is required to pay maintenance fees in accordance with the lease contracts.

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

Particulars	MYR From 1 July 2025 to 31 March 2026	INR From 1 July 2025 to 31 March 2026
Opening Balance	**1,48,432**	**30,08,219**
Additions	1,55,788	33,80,667
Accretion of interest	7,502	1,62,797
Payments	(1,41,130)	(30,62,582)
Exchange differences arising on translation of foreign currency		4,97,280
Closing balance	**1,70,592**	**39,86,381**
- Current	1,51,364	35,37,063
- Non Current	19,228	4,49,318

B Total cash outflow for leases for the period ended 31 March 2026 RM 193,780/INR 4,20,337

C The Group has total commitment for short-term leases of MYR 52,680/INR 12,29,745 .

D **Maturity of lease liabilities**

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

MYR

From 1 July 2025 to 31 March 2026	Minimum lease payments due				
	Within 1 year	1-2 years	2-3 years	More than 3 years	Total
Lease payments	1,55,202	19,351	-	-	**1,74,553**
Interest expense	3,838	123	-	-	**3,961**
Net present values	**1,51,364**	**19,228**	**-**	**-**	**1,70,592**

INR

From 1 July 2025 to 31 March 2026	Minimum lease payments due				
	Within 1 year	1-2 years	2-3 years	More than 3 years	Total
Lease payments	33,67,951	4,19,914	-	-	**37,87,865**
Interest expense	83,286	2,658	-	-	**85,945**
Net present values	**32,84,664**	**4,17,256**	**-**	**-**	**37,01,920**

E The effective rate of interest for lease liability is 3.89 % to 5.60% p.a (31 Ma

F **Contingent liabilities**

There are no contingent liabilities as at 31 March 2026

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33 Revenue from contracts with customers

IFRS 15, Revenue from contracts with customers, establishes a framework for determining whether, how much and when revenue is recognised and requires disclosures about the nature, amount, timing and uncertainty of revenues and cashflows arising from customer contracts. IFRS 15, provides a five step model for evaluating each revenue contract(s) which are as follows

- Identifying the contract with customer
- Identifying the performance obligation ('PO')
- Determine the transaction price
- Allocate the transaction price to the PO
- Recognize revenue

The Company supplies wires/catheters and other related accessories. The revenue is respect of the these recognised on point in time basis when the control of goods is transferred to the customer.

a) **Assets related to contracts with customer**

Particulars	MYR As at 31 March 2026	INR As at 31 March 2026
Trade receivable	57,26,326	13,38,12,354

b) **Reconciliation of revenue recognised in statement of profit and loss with contract price:**

Particulars	MYR From 1 July 2025 to 31 March 2026	INR From 1 July 2025 to 31 March 2026
Contract price	3,16,39,144	68,65,83,111
Less: discounts, rebates, credits etc.	(70,480)	(15,29,447)
Total	**3,15,68,664**	**68,50,53,664**

c) The Company has not incurred any cost for obtaining contracts except administrative cost and the same is charged to statement of profit and loss.

d) The following table provides information about receivables and contract liabilities from contract with customers:

Particulars	MYR As at 31 March 2026	INR As at 31 March 2026
Contract Liabilities		
Customer credit balances and advances	12,38,611	2,89,43,768
Sub- Total	**12,38,611**	**2,89,43,768**
Receivables		
Trade receivables	82,38,571	19,25,18,305
Less : Allowance for expected credit loss	(25,12,245)	(5,87,05,952)
Net receivables	**57,26,326**	**13,38,12,354**

J.C. BHALLA & CO. Chartered Accountants

34 Prior Financial Period Adjustments

During the financial period, the management corrected the following as prior financial period adjustments for the Group:

(a) In previous financial period, the Group has overstated current tax provision amounting to MYR 97,574 /INR 19,77,498 for the financial period ended 30 June 2025.

(b) In previous financial period, the Group has overstated deferred tax provision amounting to MYR 168,450/INR 34,13,917 for the financial period ended 30 June 2025.

(c) Inventory valuation adjustment for adoption of weighted average method of MYR 40,371/INR 8,18,185 relating to the financial period ended 30 June 2025 was not recorded by the Group, which led to the understatement of inventories and overstatement of cost of sales.

(d) In previous financial period, the Group has overstated revenue and cost of sales amounting to MYR 803,580/ INR 1,62,85,974 and MYR 346,165/INR 70,15,604 respectively due to cut-off errors, which led to the understatement of trade receivables, inventories and contract liabilities.

The impact of the prior financial period adjustments on the Consolidated Balance Sheet and Statement of Profit and Loss are as follows:

Impact on Consolidated Balance Sheet as of 1 July 2025	MYR			INR		
Debit/(Credit)	As previously stated	Adjustments	As restated	As previously stated	Adjustments	As restated
Current Assets						
Inventories	61,05,645	3,86,536	64,92,181	12,37,40,963	78,33,789	13,15,74,752
Trade receivables	46,83,978	1,05,901	47,89,879	9,49,28,537	21,46,258	9,70,74,795
Equity						
Other equity	(2,89,50,887)	1,51,020	(2,87,99,867)	(58,61,84,041)	30,60,669	(58,31,23,372)
Non-current liabilities						
Deferred tax (liabilities)/assets	(1,67,000)	1,68,450	1,450	(33,84,530)	34,13,917	29,387
Current liabilities						
Other current liabilities	(30,33,482)	(9,09,481)	(39,42,963)	(6,14,78,514)	(1,84,32,132)	(7,99,10,646)
Current tax liabilities	(5,45,152)	97,574	(4,47,578)	(1,10,48,404)	19,77,498	(90,70,906)

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

Akhil Bhalla
Partner
Membership No: 505002

Place: Noida
Date: 14 October 2026

For and on behalf of the Board of Directors of
Neoscience Sdn Bhd.

Rose Iszati Binti Ismet Nayan
Director

Place:
Date: 14 October 2026