

M/S. LIFE CARE FORMULATION PRIVATE LIMITED

B66, Lifecare, 7 th cross street, PIPDIC Industrial Estate, Mettupalaiyam, Pondicherry, India, 605009

CIN: U24232PY2010PTC002477

Balance Sheet as on 31.3.2025

(All amounts in Indian Rupees, except share data and where other wise stated)

Particulars	Note	Figures as on 31-03-2025	Figures as on 31-03-2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	1	10,50,000	10,50,000
(b) Reserves and Surplus	2	1,45,98,422	1,18,09,322
Total		1,56,48,422	1,28,59,322
(2) Non-current liabilities			
(a) Long-term Borrowings	3	9,37,46,799	7,45,50,911
(b) Deferred Tax Liabilities(net)	4		4,23,385
Total		9,37,46,799	7,49,74,296
(3) Current liabilities			
(a) Short-term Borrowings	5	45,11,681	69,50,477
(b) Trade Payables	6		
- Due to Micro and Small Enterprises			
- Due to Others		10,75,80,925	10,24,20,387
(c) Other Current Liabilities	7	77,08,723	51,17,900
(d) Short-term Provisions	8	3,12,000	-
Total		12,01,13,329	11,44,88,764
Total Equity and Liabilities		22,95,08,550	20,23,22,382
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	8,11,89,145	8,76,04,585
(i) Capital Work-in-Progress			
(b) Deferred Tax Assets (net)	10	6,79,456	
(c) Other Non-Current Assets	11	91,589	56,800
Total		8,19,60,190	8,76,61,385
(2) Current assets			
(a) Inventories	12	2,82,72,792	1,41,02,448
(b) Trade Receivables	13	9,25,98,121	8,16,26,344
(c) Cash and cash equivalents	14	84,42,593	50,09,537
(d) Short-term Loans and Advances	15	1,82,34,854	1,39,22,668
Total		14,75,48,360	11,46,60,997
Total Assets		22,95,08,550	20,23,22,382

See accompanying Notes on accounts and significant accounting policies

As per our report of even date

for Pinnaka & Co

Firm Reg. No. 008813S

Chartered Accountants


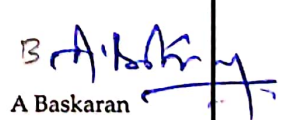

(CA Ramesh Babu Pinnaka)
Proprietor

Proprietor

Membership No. 209481

UDIN: 25209481BMFXYX8355

Date: 12/09/2025

For and on behalf of the Board of
LIFECARE FORMULATIONS PVT LTD


E Srinivasan

A Baskaran

Managing Director

Director

DIN:3106171

DIN : 03110789

M/S. LIFE CARE FORMULATION PRIVATE LIMITED

B66, Lifecare, 7th cross street, PIPDIC Industrial Estate, Mettupalaiyam, Pondicherry, India, 605009

CIN: U24232PY2010PTC002477

Statement of Profit and Loss Account for the year ended 31.3.2025

(All amounts in Indian Rupees, except share data and where other wise stated)

Particulars	Note	For the year ended 31-03-2025	For the year ended 31-03-2024
Revenue from Operations	16	21,84,91,438	18,02,63,325
Other Income	17	48,16,361	10,05,547
Total Income		22,33,07,799	18,12,68,872
Expenses			
Cost of material Consumed	18	14,61,29,157	11,79,13,975
Change In Inventories	19	-1,38,42,544	-
Employee Benefit Expenses	20	4,51,33,322	3,51,70,221
Finance costs	21	91,47,553	61,15,814
Depeciation and Amortizaion expenses	22	1,53,69,492	1,10,01,113
Other expenses	23	1,93,72,561	2,16,83,182
		22,13,09,539	19,18,84,305
Profit /(Loss) before Exceptional and Extraordinary item and Tax		19,98,259	-1,06,15,433
Exemptional Item			
Profit /(Loss) before Extraordinary item and Tax		19,98,259	-1,06,15,433
Profit/(Loss) after Tax		19,98,259	-1,06,15,433
Tax Expenses	24		
Current Tax		3,12,000	-
Deferred Tax		-11,02,841	4,47,522
Profit/(Loss) after Tax		27,89,100	-1,10,62,955
Earning per Share (Face value per Share Rs. 10each)			
Basic(In Rs)	25	27	-105
Diluted(in Rs)	26	27	-105

See accompanying Notes on accounts and significant accounting policies

As per our report of even date
for Pinnaka & Co

Firm Reg. No. 008813S

Chartered Accountants


(CA Ramesh Babu Pinnaka)

Proprietor

Membership No. 209481

UDIN: 25209481BMFXYX8355

Date: 12/09/2025



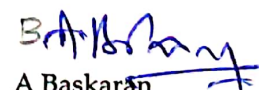
For and on behalf of the Board of
LIFECARE FORMULATIONS PVT LTD



E Srinivasan

Director

DIN:3106171



A Baskaran

Director

DIN : 03110789



LIFECARE FORMULATIONS PRIVATE LIMITED
(CIN: U24232PY2010PTC002477)

Address: Regd. Office: B66, Lifecare, 7th Cross Street, PIPDIC Industrial
Estate, Mettupalayam, Puducherry-605 009 .

Balance Sheet as at 31 March 2024

(Rs in '000)

Particulars	Note	31 March 2024	31 March 2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	1	1,050	1,050
(b) Reserves and Surplus	2	11,809	22,872
Total		12,859	23,922
(2) Non-current liabilities			
(a) Long-term Borrowings	3	74,551	49,260
(b) Deferred Tax Liabilities (net)	4	423	-
Total		74,974	49,260
(3) Current liabilities			
(a) Short-term Borrowings	5	6,950	6,587
(b) Trade Payables	6		
- Due to Micro and Small Enterprises		-	-
- Due to Others		1,02,420	87,041
(c) Other Current Liabilities	7	5,118	6,575
(d) Short-term Provisions	8	-	1,905
Total		1,14,489	1,02,108
Total Equity and Liabilities		2,02,322	1,75,290
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	87,605	6,424
(ii) Capital Work-in-progress	9	-	58,202
(b) Deferred Tax Assets (net)	10	-	24
(c) Other Non-current Assets	11	57	57
Total		87,661	64,707
(2) Current assets			
(a) Inventories	12	14,102	11,436
(b) Trade Receivables	13	81,626	85,910
(c) Cash and cash equivalents	14	5,010	635
(d) Short-term Loans and Advances	15	13,923	12,602
Total		1,14,661	1,10,582
Total Assets		2,02,322	1,75,290

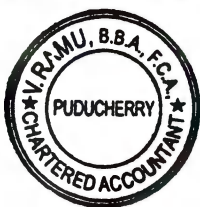
See accompanying notes to the financial statements

As per my report of even date

For and on behalf of the Board of
LIFECARE FORMULATIONS PRIVATE LIMITED

V. Ramu

V. RAMU
Chartered Accountant
Membership No. 023122
UDIN: 24023122BKG FUD9368
Place: Pondicherry
Date: 2 September 2024



E. Srinivasan

E. SRINIVASAN
Managing Director
DIN: 03106171

A. Baskaran

A. BASKARAN
Director
DIN: 03110789



Place: Pondicherry
Date: 2 September 2024

LIFECARE FORMULATIONS PRIVATE LIMITED

(CIN: U24232PY2010PTC002477)

Address: Regd. Office: B66, Lifecare, 7th Cross Street, PIPDIC Industrial
Estate, Mettupalayam, Puducherry-605 009 .

Statement of Profit and loss for the year ended 31 March 2024

(Rs in '000)

Particulars	Note	31 March 2024	31 March 2023
Revenue from Operations	16	1,80,263	2,03,145
Other Income	17	1,006	60
Total Income		1,81,269	2,03,204
Expenses			
Cost of Material Consumed	18	1,17,914	1,43,025
Employee Benefit Expenses	19	35,170	32,929
Finance Costs	20	6,116	1,210
Depreciation and Amortization Expenses	21	11,001	1,389
Other Expenses	22	21,683	18,448
Total expenses		1,91,884	1,97,001
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		(10,615)	6,203
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		(10,615)	6,203
Extraordinary Item		-	-
Profit/(Loss) before Tax		(10,615)	6,203
Tax Expenses	23		
- Current Tax		-	1,905
- Deferred Tax		448	(64)
Profit/(Loss) after Tax		(11,063)	4,362
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	24	(105.36)	41.54
-Diluted (In Rs)	24	(105.36)	41.54

See accompanying notes to the financial statements

As per my report of even date

**For and on behalf of the Board of
LIFECARE FORMULATIONS PRIVATE LIMITED**

V. Ramu

V. RAMU
Chartered Accountant
Membership No. 023122
UDIN: 24023122BKGFFUD9368
Place: Pondicherry
Date: 2 September 2024

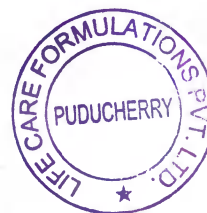


E. Srinivasan

E. SRINIVASAN
Managing Director
DIN: 03106171

A. Baskaran

A. BASKARAN
Director
DIN: 03110789



Place: Pondicherry
Date: 2 September 2024

LIFECARE FORMULATIONS PRIVATE LIMITED

CIN: U24232PY2010PTC002477

Regd. Office : Plot No.2&3, 91/5, Link Road,Sonia Gandhi Nagar Extn., Mettupalayam,Pondicherry - 605 009.

Balance Sheet as at 31 March 2023

(Rs in '000)

Particulars	Note	31 March 2023	31 March 2022
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	1	1,050	1,050
(b) Reserves and Surplus	2	22,872	18,510
Total		23,922	19,560
(2) Non-current liabilities			
(a) Long-term Borrowings	3	49,260	4,249
(b) Deferred Tax Liabilities (net)	4	-	40
Total		49,260	4,289
(3) Current liabilities			
(a) Short-term Borrowings	5	6,587	7,096
(b) Trade Payables	6		
- Due to Micro and Small Enterprises		-	-
- Due to Others		87,041	69,107
(c) Other Current Liabilities	7	6,575	401
(d) Short-term Provisions	8	1,905	2,271
Total		1,02,108	78,875
Total Equity and Liabilities		1,75,290	1,02,724
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	6,424	7,275
(ii) Capital Work-in-progress		58,202	-
(b) Deferred Tax Assets (net)	10	24	-
(c) Other Non-current Assets	11	57	25
Total		64,707	7,300
(2) Current assets			
(a) Inventories	12	11,436	7,278
(b) Trade Receivables	13	85,910	71,628
(c) Cash and cash equivalents	14	635	879
(d) Short-term Loans and Advances	15	12,602	15,639
Total		1,10,583	95,424
Total Assets		1,75,290	1,02,724

See accompanying notes to the financial statements

As per my report of even date

For and on behalf of the Board of
LIFECARE FORMULATIONS PRIVATE LIMITED

V. Ramu

V.RAMU
Chartered Accountant
Membership No. 023122
UDIN: 23023122BGYPKI5749
Place: Pondicherry
Date: 6 September 2023

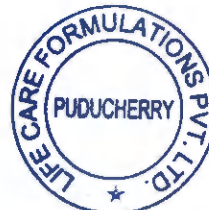
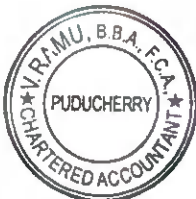
E. Srinivasan

E. SRINIVASAN
Managing Director
DIN: 03106171

A. Baskaran

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DIN: 03110789

Place: Pondicherry
Date: 6 September 2023



LIFECARE FORMULATIONS PRIVATE LIMITED

CIN: U24232PY2010PTC002477

Regd. Office : Plot No.2&3, 91/5, Link Road, Sonia Gandhi Nagar Extn., Mettupalayam, Pondicherry - 605 009.

Statement of Profit and loss for the year ended 31 March 2023

(Rs in '000)

Particulars	Note	31 March 2023	31 March 2022
Revenue from Operations	16	2,03,144	2,01,222
Other Income	17	59	171
Total Income		2,03,203	2,01,393
Expenses			
Cost of Material Consumed	18	1,44,238	1,36,083
Change in Inventories of work in progress and finished goods	19	(1,214)	(1,229)
Employee Benefit Expenses	20	32,929	33,607
Finance Costs	21	1,210	1,124
Depreciation and Amortization Expenses	22	1,389	1,288
Other Expenses	23	18,448	21,920
Total expenses		1,97,000	1,92,793
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		6,203	8,600
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		6,203	8,600
Extraordinary Item		-	-
Profit/(Loss) before Tax		6,203	8,600
Tax Expenses	24		
- Current Tax		1,905	2,271
- Deferred Tax		(64)	18
Profit/(Loss) after Tax		4,362	6,311
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	25	41.54	60.10
-Diluted (In Rs)	25	41.54	60.10

See accompanying notes to the financial statements

As per my report of even date

For and on behalf of the Board of
LIFECARE FORMULATIONS PRIVATE LIMITED

V. RAMU
Chartered Accountant
Membership No. 023122
UDIN: 23023122BGYPK15749
Place: Pondicherry
Date: 6 September 2023



E. SRINIVASAN
Managing Director
DIN: 03106171



A. BASKARAN
Director
DIN: 03110789



Place: Pondicherry
Date: 6 September 2023