REGISTERED ADDRESS: TRIVITRON SAPTHAGIRI BHAWAN 15 IV STREET ABHIRAMAPURAM CHENNAI 600018 TAMIL NADU INDIA

NOTICE OF MEETING OF THE UNSECURED TRADE CREDITORS OF TRIVITRON HEALTHCARE PRIVATE LIMITED BEING CONVENED AS PER THE DIRECTIONS OF THE HON'BLE NATIONAL COMPANY LAW TRIBUNAL, BENCH-I AT CHENNAI

Meeting of Unsecured Trade Creditors of Trivitron Healthcare Private Limited

Day: FRIDAY

Date: 18th August,2023

Time: 11.00 AM

Venue: TRIVITRON SAPTHAGIRI BHAWAN,15, IV STREET ABHIRAMAPURAM, CHENNAI 600018

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COMPANY APPLICATION NO: CA(CAA)23/CHE/2023 FORM NO. CAA.2

[Pursuant to Section 230(3) of the Companies Act,2013 and Rules 6 and 7 of Companies (Compromises,Arrangements and Amalgamation) Rules, 2016]

TRIVITRON HEALTHCARE PRIVATE LIMITED

... (Applicant Company No.2/Resulting Company)

NOTICE OF THE MEETING OF UNSECURED TRADE CREDITORS

Notice is hereby given that by an order dated, 10th July, 2023.the Hon'ble National Company Law Tribunal, Division Bench-I, Chennai, has directed a meeting("Tribunal Convened Meeting") of the Unsecured Trade Creditors of Trivitron Healthcare Private Limited (Applicant Company No.2/Resulting Company) to be held for the purpose of considering, and if thought fit, approving with or without modification, the proposed Scheme of Arrangement (Demerger) between Trivitech Enterprises Private Limited (Applicant Company No.1/Demerged Company) And Trivitron Healthcare Private Limited (Applicant Company No.2/Resulting Company) and their respective shareholders and creditors.

In pursuance of the said order and as directed therein notice is hereby given that a meeting of Unsecured Trade Creditors of the Applicant Company No.2/Resulting Company will be held registered office of the company situated at 15, IV Street, Abhiramapuram, Chennai-600018 on Friday, August 18, 2023 at which time the Unsecured Trade Creditors are requested to attend.

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To consider and, if thought fit, approve with or without modification(s), the following resolution under Sections 230 to 232 of the Companies Act, 2013 (including any statutory modification(s) or reenactment thereof for the time being in force), and other applicable provisions of Companies Act, 2013, and the provisions of the Memorandum and Articles of Association of the Company for approval of the arrangement embodied in the Scheme:

"RESOLVED THAT pursuant to the provisions of Sections 230 to 232 of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof for the time being in force), read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, and other applicable provisions of the Companies Act, 2013 and the provisions of the Memorandum and Articles of Association of the Trivitron Healthcare Private Limited (Applicant Company No.2/ Resulting Company) and subject to the approval of the Hon'ble National Company Law Tribunal, Chennai Bench-I and subject to such other approvals, permissions and sanctions of regulatory and other authorities, as may be necessary and subject to such conditions and modifications as may be prescribed or imposed by the Hon'ble National Company Law Tribunal, Chennai Bench-I or by any regulatory or other authorities, while granting such consents, approvals and permissions, which may be agreed to by the Board of Directors of the Trivitron Healthcare Private Limited(herein after referred to as the "Board", which term shall be deemed to mean and include one or more Committee(s) constituted to be constituted by the Board or any other person authorized by it to exercise its powers including the powers conferred by this Resolution), the arrangement embodied in the Scheme of Arrangement (Demerger) Between Trivitech Enterprises Private Limited (Applicant Company No.1/ Demerged Company) And Trivitron Healthcare Private Limited (Applicant Company No.2/ Resulting Company) and their respective Shareholders and Creditors ("**Scheme**") as placed before this meeting, be and is hereby approved.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things, as it may, in its absolute discretion deem requisite, desirable, appropriate or necessary to give effect to this resolution and effectively implement the arrangement embodied in the Scheme and to accept such modifications, amendments, limitations and/or conditions, if any, which may be required and/or imposed by the Hon'ble National Company Law Tribunal, Chennai Bench-I while sanctioning the arrangement embodied in the Scheme or by any authorities under law, or as maybe required for the purpose of resolving any doubts or difficulties that may arise in giving effect to the Scheme, as the Board may deem fit and proper."

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A Copy of the said Scheme and the Explanatory statement under Section 230, Section 232 and Section 102 of the Companies Act, 2013 read with Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, along with the enclosures as indicated in the index, are enclosed herewith. Copies of the said Scheme and the statement under Section 230 of the Act can also be obtained free of charge at the Registered Office of the Company situated at **Trivitron Sapthagiri Bahwan 15, IV Street Abhramapuram**, **Chennai 600018 TamilNadu India**.

The Hon'ble National Company Tribunal, Bench-I at Chennai has appointed **Mr. R.Varadharajan** as the Chairperson and **Mr.Prakul Thadi** as the Scrutinizer for the said meetings. The above mentioned Scheme of Arrangement, if approved in the meetings, will be subject to the subsequent approval of the Hon'ble Tribunal.

The Scheme, if approved by the Tribunal Convened Meeting, will be subject to subsequent approval of the Hon'ble National Company Law Tribunal, at Chennai Bench -I.

FOR TRIVITRON HEALTHCARE PRIVATE LIMITED

SD/-Mr. Seshadri Vasudevan Authorised Signatory

Dated this 15th day of July 2023.

Place: Chennai

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NOTES FOR THE MEETING OF THE UNSECURED TRADECREDITORS OF THE COMPANY:

- The Unsecured Trade Creditors entitled to attend and vote is entitled to appoint one or more proxies
 to attend and vote instead of himself and a proxy need not be an Unsecured Trade Creditor. The
 instrument appointing a proxy should however be deposited at the registered office of the Company
 not less than 48 hours before the commencement of the meeting.
- 2) All alterations made in the Form of Proxy should be initialed.
- 3) Explanatory Statement under Sections 230, 232 and 102 of the Act read with Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 to the Tribunal Convened Meeting, is annexed hereto.
- 4) The Unsecured Trade Creditors of the Applicant Company No.2 / Resulting Company whose names appearing in the records of the Company as on November 30,2023 shall be eligible to attend and vote at the meeting of the Unsecured Trade Creditors of the Company or cast their votes either in person or by proxy or through authorized representatives. The authorized representative of a body corporate which is a registered Unsecured Trade Creditors of the Company may attend and vote at the meeting provided a certified true copy of the resolution of the Board of Directors or authorization letters authorizing the persons to sign on their behalf or other governing body of the body corporate authorizing such representative to attend at the meeting is deposited at the Registered Office of the Company not later than 48 hours before the schedule time of the commencement of meeting.
- 5) The Unsecured Trade Creditors or his/her Authorized Representative is requested to bring a copy of the notice of the meeting and produce the attendance slip, duly completed and signed, at the entrance of the meeting venue.
- 6) In compliance with the aforesaid Order, the Company had published on July 14, 2023 the public notice by way of an advertisement in Business Standard (in English) and in Dina Malar (in Tamil), both having a wide circulation in Chennai, TamilNadu where the registered office of the Company is situated.
- 7) The Hon'ble Tribunal has appointed Mr. Prakul Thadi, as the Scrutinizer to scrutinize the voting process, at the Tribunal Convened Meeting. The Scrutinizer will submit its report to the Chairperson of the Tribunal Convened Meeting after completion of the scrutiny of the votes cast by the Unsecured Trade Creditors of the Company, in a fair and transparent manner. The Scrutinizers decision on the validity of the vote(s) shall be final.

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

REGISTERED ADDRESS: TRIVITRON SAPTHAGIRI BHAWAN 15 IV STREET ABHIRAMAPURAM CHENNAI 600018 TAMIL NADU INDIA

BENCH-I AT CHENNAI

COMPANY APPLICATION NO. CA (CAA)/23/CHE/2023

In the matter of the Companies Act, 2013 (18 of 2013)

And

In the matter of Sections 230 to 232 other applicable provisions of the Companies Act, 2013 and rules framed there under as in force from time to time;

And

In the matter of Scheme of Arrangement (Demerger)

Between

Trivitech Enterprises Private Limited

(Applicant Company No.1/ Demerged Company)

And

Trivitron Healthcare Private Limited

(Applicant Company No.2/ Resulting Company)

And

Their Respective Shareholders and Creditors

TRIVITRON HEALTHCARE PRIVATE LIMITED

... (Applicant Company No.2/Resulting Company)

EXPLANATORY STATEMENT UNDER SECTION 230(3) OF THE COMPANIES ACT, 2013 READ WITH SECTION 102 OF THE COMPANIES ACT, 2013 AND RULES FRAMED THERE UNDER FOR THE MEETING OF UNSECURED TRADE CREDITORSOF TRIVITRON HEALTHCARE PRIVATE LIMITED BEING CONVENED AS PER THE DIRECTIONS OF THE HON'BLE NATIONAL COMPANY LAW TRIBUNAL, CHENNAI BENCH-I.

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In this statement, Trivitech Enterprises Private Limited is herein after referred to as "Applicant Company No.1/ Demerged Company" and Trivitron Healthcare Private Limited is herein after referred to as "Applicant Company No.2/ Resulting Company". The other definitions contained in the Scheme will apply to this Explanatory Statement also. The following statement as required under Section 230(3) of the Companies Act, 2013 read with Section 102 of the Companies Act, 2013 and rules framed thereunder sets forth the details of the proposed Scheme, its effects and, in particular any material interests of the Directors in their capacity as members.

Pursuant to an Order dated July 10, 2023 passed by the National Company Law Tribunal, at Chennai Bench-I in the Company Application CA (CAA)/23/CHE/2023 referred to herein above, a meeting of the UNSECURED TRADE CREDITORS OF TRIVITRON HEALTHCARE PRIVATE LIMITED is being convened and held TRIVITRON SAPTHAGIRI BAHWAN 15, IV STREET ABHRAMAPURAM, CHENNAI 600018 TAMIL NADU INDIA on Friday, August 18, 2023 at 11:00 AM for the purpose of considering and if thought fit, approving with or without modification(s), the proposed Scheme of Arrangement (Demerger) between Trivitech Enterprises Private Limited (Applicant Company No.1/ Demerged Company) and Trivitron Healthcare Private Limited (Applicant Company No.2/ Resulting Company)and their Respective Shareholders and Creditors. The other definitions contained in the Scheme will apply to this Explanatory Statement also. The following statement as required under Section 230(3) of the Companies Act, 2013 read with Section 102 of the Companies Act, 2013 and rules framed thereunder sets forth the details of the proposed Scheme, its effects and, in particular any material interests of the Directors in their capacity as members.

- 1. The Scheme was placed before the Board of Directors ("Board") of The Applicant Company No.2 / Resulting Company at their meeting held on March 4th, 2023 and was approved by the Board.
- 2. Based on the evaluations, the Board of Director of the Applicant Company No.2 /Resulting Company has come to the conclusion that the Scheme is in the best interest of all the parties concerned.
- 3. A copy of the Scheme as approved by the Board of Directors of the respective companies is enclosed. If, in case the creditors wish to seek a soft copy of the Scheme, you may please write to us email at vasudevan.s@trivitron.com
- 4. Background of the Companies involved in the Scheme is as under:

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4.1 TRIVITECH ENPTERPRISES PRIVATE LIMITED

- No.1/ Demerged Company) was originally incorporated as Private Limited Company under Companies Act, 1956 with Registrar of Companies, Chennai, Tamil Nadu, under the name and style 'Trivitron Medical Systems Private Limited' on January 27th1997 and having with Corporate IdentificationNumberU33112TN1997PTC037396. Subsequently, the name of the Applicant Company No.1/Resulting Company was changed from 'Trivitron Medical Systems Private Limited' to "Trivitech Enterprises Private Limited' dated September 22nd, 2016.
- b) The Registered Office of the Applicant Company No.1/Demerged Company is situated at Trivitron Sapthagiri Bhawan 15 IV Street Abhiramapuram Chennai 600018.
- c) The e-mail id for the Applicant Company No.1/Demerged Company is: vasudevan.s@trivitron.com
- d) The details of the issued, subscribed and paid-up share capital of the Applicant Company No.1 / Demerged Company as on March 31,2022 are as under:

Authorized Share Capital	Amount (Rs.)
35,00,000 Equity Shares of Rs. 10/- each	3,50,00,000
Total	3,50,00,000
Issued, Subscribed and Paid-up Share Capital	Amount (Rs.)
11,37,500 Equity Shares of Rs. 10/- each	1,13,75,000
Total	1,13,75,000

Subsequent to March 31, 2022, and till the date of filing of this application before the Hon'ble Tribunal, there has been change in share capital of the Applicant Company No.1 /Demerged Company.

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- e) The shares of the Applicant Company No.1 /Demerged Company are not listed on any stock exchange.
- f) The objects for which the Applicant Company No.1/Demerged Company has been established are set out in its Memorandum of Association. The main objects of the Applicant Company No.1/Demerged Company are set out hereunder:
 - (i) To acquire, hold, buy or otherwise deal in any type of shares, units stocks debentures, debenture stocks bonds, mortgages obligations and other securities by original subscription purchase or otherwise and to subscribe for the same either conditionally or otherwise and to underwrite and sub underwrite or guarantee the subscription thereof to purchase and sell the above mentioned securities.
 - (ii) To develop, improve, extend, maintain manage, mortgage, charge exchange, sell, assign, transfer, lease out, renting out, dispose off or turn to account or otherwise deal with the whole or any part of the Company's property.
 - (iii) To carry on the business of manufacture, distribute, trade, import and export of healthcare equipment, appliances of all type and descriptions consumables and reagents required for hospitals and laboratories.
 - (iv) To carry on the business of manufacture distribute, trade, import and export of Covid-19 related products face mask of all type PPE Kits, Sanitizers sanitizing dispenser machine, isolation gown, isolation coveralls, protective coveralls protective goggles, disinfectant sprayers, thermometer, oxygen generator and concentrator and respiratory devices, ventilators of all type and covid-19 diagnostics test kits of all type.

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- (v) To carry on the business of manufacture distribute, trade import and export of all type of raw materials, reagent and consumables, viral testing tools covid-19 testing tools and machines.
- (vi) To provide service and consulting to other entities, Companies in for operational support and various functions including direct and indirect taxation, HR and payroll services, supply chain management and logistics services, IT services strategic advising, business and management consultancy and other areas on a chargeable fee basis.
- g) The Applicant CompanyNo.1 /Demerged Company has changed its Name Clause.
- h) As per the certificate issued by SRIVATSAN AND ASSOCIATES, Chartered Accountants, the Applicant Company No.1 /Demerged Company has 2 (Two) equity Shareholders as on November 30, 2022.
- i) As per the certificate issued by SRIVATSAN AND ASSOCIATES, Chartered Accountants, the Applicant Company No.1 /Demerged Company has 3 (Three) Secured Creditors amounting to Rs 162,00,85,000/- (Rupees One Hundred Sixty-Two Crore Eighty-Five Thousand only) as on November 30, 2022.
- j) As per the certificate issued by **SRIVATSAN AND ASSOCIATES**, Chartered Accountants, the Applicant Company No.1 /Demerged Company has 2 (Two) Unsecured Loan Creditors amounting to Rs 102,05,43,000 /- (Rupees One Hundred Two Crore Five Lakh Forty-Three Thousand only) as on November 30th, 2022.
- k) As per the certificate issued by SRIVATSAN AND ASSOCIATES, Chartered Accountants, the Applicant Company 2/Resulting Company has 5 (Five) Unsecured Trade Creditors amounting to Rs 3,42,41,443/- (Rupees Three Crore Forty Two Lakhs Forty One Thousand Four Hundred Forty-Three only-) as on November 30th, 2022.

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4.2 TRIVITRON HEALTHCARE PRIVATE LIMITED

- a) TRIVITRON HEALTHCARE PRIVATE LIMITED (hereinafter referred to as **Applicant Company No.2** / **Resulting Company**) was originally incorporated as Private Limited Company under Companies Act, 1956 with Registrar of Companies, Chennai, Tamil Nadu, under the name and style 'Chiron Diagnostics Limited' on May 18, 1998. Subsequently, the name of the Applicant Company No.2/Resulting Company was changed from 'Chiron Diagnostics Limited' to "Trivitron Diagnostics Limited' dated January 24, 2002. Further subsequently, with effect from January 24, 2002, the company was converted into a private limited company in the name and style "Trivitron Diagnostics Private Limited" with Corporate Identification Number U85110TN1998PTC040515. Further, the company changed its name from "Trivitron Diagnostics Private Limited" dated October 13th,2008.
- b) The Registered Office of the Applicant Company No.2/Resulting Company is situated at Trivitron Sapthagiri Bhawan 15 IV Street Abhiramapuram Chennai 600018.
- c) The e-mail id for the Applicant Company No.2/Resulting Company is: Vasudevan.s@trivitron.com
- d) The details of the issued, subscribed and paid-up share capital of the Applicant Company No.2 / Resulting Company as on March 31,2022 are as under:

Authorized Share Capital	Amount (Rs.)
41,00,000 Equity Shares of Rs. 10/- each	4,10,00,000
30,00,000 Cumulative Convertible Preference Shares of Rs.10 each	3,00,00,000
Total	7,10,00,000
Issued, Subscribed and Paid-up Share Capital	Amount (Rs.)
11,64,240 Equity Shares of Rs. 10/- each	1,16,42,400
26,94,753 Cumulative Convertible preference Shares of Rs.10 each	2,69,47,530
Total	3,85,89,930

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Subsequent to March 31, 2022, and till the date of filing of this application before the Hon'ble Tribunal, there has been no change in share capital of the Applicant CompanyNo.2 /Resulting Company.

- e) The shares of the Applicant Company No.2 /Resulting Company are not listed on any stock exchange.
- f) The objects for which the Applicant Company No.2/Resulting Company has been established are set out in its Memorandum of Association. The main objects of the Applicant Company No.2/Resulting Company are set out hereunder:
 - (i) To carry on the business of manufacturers and dealers of surgical, scientific equipments, appliances accessories of all types and descriptions, consumables reagents and drugs required for hospitals nursing homes laboratories and doctors.
 - (ii) To carry on the business as importers and exporters or to otherwise act as purchasing and selling of agents of surgical, scientific equipments aplliances accessories of all type and descriptions for any educational and research institutions, medical colleges, hospitals, dispensaries, societies, persons or other authorities in India or elsewhere.
 - (iii) To establish hospitals, nursing homes clinics and clinical laboratories and to run them on commercial basis. To render consultancy services in setting up hospitals and nursing homes.
- g) The Applicant Company No.2 /Resulting Company has changed its Name Clause.
- h) As per the certificate issued by **SRIVATSAN AND ASSOCIATES**, Chartered Accountants, the Applicant Company No.2 /Resulting Company has 4 (Four) Equity Shareholders as on November 30, 2022.

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- As per the certificate issued by SRIVATSAN AND ASSOCIATES, Chartered Accountants, the Applicant Company No.2 /Resulting Company has 4 (Four) Preference Shareholders as on November 30th, 2022.
- j) As per the certificate issued by **SRIVATSAN AND ASSOCIATES**, Chartered Accountants, the Applicant Company No.2 /Resulting Company has 4 (Four) Secured Creditors amounting to Rs 131,49,30,000/- (Rupees One Hundred Thirty-One Crore Forty Nine Lakhs Thirty Thousand Only) as on November 30, 2022.
- k) As per the certificate issued by **SRIVATSAN AND ASSOCIATES**, Chartered Accountants, the Applicant Company No.2/Resulting Company has 1 (One) Unsecured Loan Creditor amounting to Rs 6,00,00,000/- (Rupees Six Crore Only) as on November 30, 2022.
- I) As per the certificate issued by SRIVATSAN AND ASSOCIATES, Chartered Accountants, the Applicant Company No.2/Resulting Company has 895 (Eight Nine Five) Unsecured Trade Creditors amounting to Rs.90,57,20,031/- (Rupees Ninety Crore Fifty–Seven Lakhs Twenty Thousand Thirty One Only) as on November 30, 2022.

5. Background of the scheme

- a) The Scheme of Arrangement (Demerger) between Trivitech Enterprises Private Limited (Applicant Company No.1/ Demerged Company) and Trivitron Healthcare Private Limited (Applicant Company No.2/ Resulting Company) and their respective Shareholders and Creditors.
- b) Upon this Scheme becoming effective, and in Consideration of the transfer of the Demerged Undertaking to the Resulting Company in accordance with the terms of the Scheme, the Resulting Company shall issue and allot to the shareholders of the Demerged Company:

"For every 100 (One Hundred) fully paid equity shares of Rs. 10 (Ten Only) each held in the Demerged Company,3 (Three) fully paid equity shares of Rs. 10 each will be issued by the Resulting Company"

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6. Rationale of the scheme and benefits as perceived by the board

The Scheme would, inter alia, have the following benefits, in view of which the Board of Directors of the Companies have considered and proposed the Scheme:

- a) The demerger will enable the Demerged company and the Resulting Company to create a separate niche for each of the activity undertaken by the Companies and will enable the Demerged Company and the Resulting Company to concentrate on their respective area of business more efficiently. Further, the demerger will enable the Demerged Company and the Resulting Company to pool their financial and managerial resources to concentrate on their respective businesses.
- b) To seek better investment opportunities for different undertakings/ business actions of the companies.
- c) The demerger of the Diagnostics and Health care Undertaking into the Resulting Company, will enhance its customer base as well as market share in Diagnostics and Health care Business and can serve its best in the industry. Resulting Company will also be able to extend the R&D and core business related services to its subsidiaries and JV's globally which are currently being offered by Demerged Company.
- d) The demerger will segregate the Diagnostics and Health care Business from the retained undertaking of the Demerged Company to the Resulting Company, which is well versed in business of demerged undertaking and would allow focused strategy better and specialized services, which would be in the best interest of all the stakeholders.
- e) The demerger will enable the Demerged Company to ensure focused management towards its Remaining Activities.
- f) This Demerger will also streamline the intercompany shareholdings by way cancelling the shares held by Demerged Company in the Resulting Company.
- 7. Salient features of the scheme:

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- a) The Scheme is presented under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (to the extent notified and applicable, and as amended from time to time) for Scheme of Arrangement (Demerger).
- b) The Applicant Companies shall make applications and/or petitions under Section 230 read with Section 232 of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013 to the NCLT for sanction of this Scheme and all matters ancillary or incidental thereto.
- c) The Applicant Companies has not made any proposal for capital or debt restructuring.
- d) Vishwanathan Rajagopalan Registered Valuer, has carried out the Valuation. The Valuation report dated February 9,2023 is given along with this notice
- e) "Appointed Date" means December 1, 2022 or such other date as may be approved by the National Company Law Tribunal may direct.
- f) "Effective Date" or "Scheme coming into effect" or "Coming into effect of the Scheme" means the last date on which the certified true copy of the Order of Hon'ble NCLT or any other Appropriate Authorities, as may be applicable, sanctioning the scheme, are filed with the Registrar of Companies.
- g) On the Scheme becoming effective, the Applicant Companies shall account for the arrangement in their books as per the applicable accounting principles and accounting standards as prescribed under the Companies Act, 2013.
- g. This Scheme is conditional upon and subject to the following:
 - (i) The requisite consent, approval or permission of any Government Authorities which by law may be necessary for the implementation of the scheme.
 - (ii) The approvals by NCLT, Chennai Bench.
 - (iii) The Certified copy of the order of the NCLT sanctioning the scheme is filed with Registrar of Companies by the Demerged and Resulting Company; and

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(iv) Compliance with such other conditions as may be imposed by the National Company Law Tribunal or government authorities.

You are requested to read the entire text of the Scheme to get fully acquainted with the provisions thereof. The aforesaid are only some of the key provisions of the Scheme.

- 8. Capital structure pre and post-Demerger:
 - a) Pre-Demerger capital structure of the Applicant Companies is mentioned in paragraph 4 above.
 - b) Post -Demerger capital structure of the Applicant Companies is below:

Upon the Scheme coming into effect and with effect from the Appointed date and pursuant to the Demerger of the Demerged Undertaking along with the investment held in Resulting Company by the Demerged Company, the paid -up share capital of the Resulting Company comprising of 11,64,240 Equity Share of Rs. 10/- (Rupees Ten Only) each aggregating to Rs. 1,16,42,400 (Rupees One Crore Sixteen Lakhs Forty-Two Thousand Four Hundred Only) shall be reduced to 7,01,560 Equity Share of Rs. 10/- (Rupees Ten Only)each aggregating to Rs. 70,15,600 (Rupees Seventy Lakhs Fifteen Thousand Six Hundred Only) and entire 2,33,276 0.01% Compulsorily Convertible Non-Cumulative Preference Shares 2 of Rs.10/- (Rupees Ten Only) each aggregating to Rs.23,32,760 (Rupees Twenty-Three Lakhs Thirty-Two Thousand Seven Hundred Sixty Only) shall stand cancelled and the entire 307,335 0.01% Compulsorily Non- Cumulative Preference Shares 5 of Rs.10 (Rupees Ten Only) each aggregating to Rs. 30,73,350 (Thirty Lakhs Seventy-Three Thousand Three Hundred Fifty Only) shall stand cancelled, pursuant to Section 230 to 232 read with Section 66 and other applicable provision of the Companies Act, 2013.

9. **Disclosure about effect of scheme on material interests of directors, key managerial personnel:** None of the directors, managing director or the manager or Key Managerial Personnel ("KMP") of the Applicant Companies have any material interest in the Scheme.

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- 10. Disclosure about the effect of the scheme on:
 - a. **Key managerial personnel**: The implementation of the proposed Scheme shall not adversely affect any of the key managerial personnel of the Applicant Companies.
 - b. **Directors**: The implementation of the proposed Scheme shall not adversely affect the Directors of the Applicant Companies.
 - c. **Promoters**: The implementation of the proposed Scheme shall not adversely affect the Promoter of the Applicant Companies.
 - d. **Non-promoter members**: The implementation of the proposed Scheme shall not adversely affect the non-promoter members of the Applicant Companies.
 - e. **Creditors**: The implementation of the proposed Scheme shall not adversely affect the creditors of the Applicant Companies.
 - f. **Employees of the Company**: The implementation of the proposed Scheme shall not adversely affect the employees of the Applicant Companies.
 - g. **Share Exchange Ratio**: Upon the scheme becoming effective and in consideration of Arrangement (Demerger), the Applicant Company No.2/ Resulting Company shall without any further application or deed, issue and allot to the equity shareholders as mentioned-above in point 5, holding fully paid up equity shares in the Applicant Company No.1/Demerged Company and whose names appear in the Register of Members of the Applicant Company No.1/Demerged Company as on the Record Date.
- 11. Details of Creditors of the company:

REGISTERED ADDRESS: TRIVITRON SAPTHAGIRI BHAWAN 15 IV STREET ABHIRAMAPURAM CHENNAI 600018 TAMIL NADU INDIA

- a) As per the certificate issued by **SRIVATSAN AND ASSOCIATES**, Chartered Accountants, the Applicant Company No.2 /Resulting Company has 4 (Four) Secured Creditors amounting to Rs 131,49,30,000/- (Rupees One Hundred Thirty-One Crore Forty Nine Lakhs Thirty Thousand Only) as on November 30, 2022.
- b) As per the certificate issued by **SRIVATSAN AND ASSOCIATES**, Chartered Accountants, the Applicant Company No.2/Resulting Company has 1 (One) Unsecured Loan Creditor amounting to Rs. 6,00,00,000 (Six Crore Only) as on November 30, 2022.
- c) As per the certificate issued by **SRIVATSAN AND ASSOCIATES**, Chartered Accountants, the Applicant Company No.2/Resulting Company has 895 (Eight Nine Five) Unsecured Trade Creditors amounting to Rs 90,57,20,031/- (Rupees Ninety Crore Fifty–Seven Lakhs Twenty Thousand Thirty One Only) as on November 30, 2022.

12. General

- a. The Applicant Companies have made an application before the NCLT for the sanction of the Scheme under Section 230 to Section 232 of the Companies Act, 2013.
- b. In relation to the meeting of the Unsecured Trade Creditors of the Applicant Company No.2/Resulting Company whose names are appearing in the records of the Company as on November 30, 2022 shall be eligible to attend the meeting of the Unsecured Trade Creditors of Applicant Company No.2/Resulting Company at the Direction of the tribunal and cast their votes.
- c. None of the directors, promoters, non-promoter, members and key managerial personnel of the Applicant Company No.2/Resulting Company or their respective relatives are in any way connected or interested in the aforesaid resolution except to the extent of their shareholding.
- d. The Applicant Companies have not proposed for any capital or debt restructuring.
- e. There is no likelihood that any Equity Shareholders, Secured Creditors, Unsecured Loan Creditors and Unsecured Trade Creditors the concerned companies would lose or be

REGISTERED ADDRESS: TRIVITRON SAPTHAGIRI BHAWAN 15 IV STREET ABHIRAMAPURAM CHENNAI 600018 TAMIL NADU INDIA

prejudiced as a result of this Scheme being passed since no sacrifice or waiver is, at all, called for from them nor are their rights sought to be modified in any manner. Hence, the arrangement will not cast any additional burden on the shareholders or creditors of either company, nor will it affect the interest of any of the shareholders or creditors

- f. There are no winding up proceedings pending against the Applicant Companies as of date.
- g. No investigation or proceedings are pending under the provisions of the Companies Act, 2013 or under the provisions of the Companies Act, 1956 in respect of the Applicant Companies.
- h. The Applicant Companies are required to seek approvals/ sanctions/ no-objections from certain regulatory and governmental authorities for the Scheme such as the Registrar of Companies, regional director and will obtain the same at the relevant time.
- i. Names and addresses of the directors and promoters of the Applicant Company No.1/Demerged Company are as under:

Name and address of Director	Name of Promoter	
Sankralingam Muthusamy 146, Royapettah High Road, Chennai-600014	Dr. G S K Velu Ms. Subha K Velu	
G. Gomathy 25, First Main Road, CIT Colony, Mylapore, Chennai-600004		

j. Names and addresses of the directors and promoters of the Applicant Company No.2/Resulting Company are as under:

REGISTERED ADDRESS: TRIVITRON SAPTHAGIRI BHAWAN 15 IV STREET ABHIRAMAPURAM CHENNAI 600018 TAMIL NADU INDIA

Name and address of Director	Name of Promoter
Subha Kulandai Velu 25, First Main Road, CIT Colony, Mylapore, Chennai- 600004	Dr. G S K Velu
Gomathy Babu Sadacharam Kulandai velu	
25, First Main Road, CIT Colony, Mylapore, Chennai-600004	
Athmanathan Ganesan	
A2 ICL, Jubilee Apts N. 16, 2 nd Main Road, Gandhi Nagar, Adyar, Chennai-600020	
Chandra Ganjoo C-5/235, Sector-31, Ghaziabad Noida- 201301, UP, IN	
Ravish Mittal	
0902 Tower G Park View Grand SPA Sector 81, Nakhrola, Kherki Daula, Gurgaon, Haryana- 122004	
Satyaki Banerjee	
F-704, Neels splendor, Sector-15, CBD Belapur, Navi Mumbai, Konkan Bhavan, Thane, Mumbai- 400614, Maharashtra	

REGISTERED ADDRESS: TRIVITRON SAPTHAGIRI BHAWAN 15 IV STREET ABHIRAMAPURAM CHENNAI 600018 TAMIL NADU INDIA

k. The Board of the Applicant Company No.1/Demerged Company approved the Scheme on March 04th, 2023. Details of directors of the Applicant Company No.1/Demerged Company who voted in favour of / against / did not vote or participate in the resolution of meeting of the Board of the Applicant Company No.1/Demerged Company are given below:

Name of Director	Voted in favour / against / did not
Sankralingam Muthusamy	Voted in favour of the resolution
G. Gomathy	Voted in favour of the resolution

I. The Board of Directors of the Applicant Company No.2 /Resulting Company Approved the Scheme on March 04th, 2023. Details of Directors of the Applicant Company No.2 /Resulting Company who Voted in Favour of/ Against / Did Not Vote or Participate in the Resolution of Meeting of the Board of the Applicant Company No.2 /Resulting Company are given below:

Name of Director	Voted in favour / against / did not	
Subha Kulandai Velu	Voted in favour of the resolution	
Gomathy Babu Sadacharam Kulandai Velu	Voted in favour of the resolution	
Athmanathan Ganesan	Voted in favour of the resolution	
Chandra Ganjoo	Voted in favour of the resolution	
Ravish Mittal	Voted in favour of the resolution	
Satyaki Banerjee	Voted in favour of the resolution	

REGISTERED ADDRESS: TRIVITRON SAPTHAGIRI BHAWAN 15 IV STREET ABHIRAMAPURAM CHENNAI 600018 TAMIL NADU INDIA

- m. The Applicant Companies does not have any depositors, debenture holders and debenture trustee. The Scheme will not have any impact on the employees of the Applicant Companies as they would continue to be in employment of the Applicant Company No.2 /Resulting Company without any change in their terms of employment on account of the Scheme. Further no change in the composition of the Board of Directors of the Applicant Company No.2 /Resulting Company envisaged on account of the Scheme.
- n. The Hon'ble NCLT has appointed Mr. R Varadharajan as the Chairperson for the aforesaid Tribunal convened Meeting. Further, the Tribunal has also appointed Mr. Prakul Thadi, Practicing Company Secretary, as the Scrutinizer for the Tribunal Convened Meeting.
- o. This statement may be treated as an explanatory statement under Section 230 (3) read with Section 102 of the Companies Act, 2013.
- p. As specified under rule 6 (3)(ix) of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, the following documents will be available for obtaining extracts from or for making or obtaining copies of or for inspection by the Unsecured Trade Creditors of the Applicant Company No.2/Resulting Company (i) on the website of the Applicant Company No.2/Resulting Company; and (ii) at its registered office on all days except Saturday, Sunday and public holidays between 10:00 a.m. to 5:00 p.m. up to and including the date of the Meeting:
 - (i) Copy of the order dated July 10, 2023 of the NCLT in Company Application No. CA(CAA)23/CHE/2023 directing the convening of the meeting of the Unsecured Trade Creditors of the Applicant Company No.2/ Resulting Company;
 - (ii) Audited financial statements including consolidated financial statements of the Applicant Company No.2/ Resulting Company for the financial year ended March 31st, 2022;
 - (iii) Supplementary Accounting Statement of Applicant Company No.2/ Resulting Company as on November 30th, 2022;
 - (iv) Copies of the Memorandum of Association and Articles of Association of Applicant Company No.2/ Resulting Company;

REGISTERED ADDRESS: TRIVITRON SAPTHAGIRI BHAWAN 15 IV STREET ABHIRAMAPURAM CHENNAI 600018 TAMIL NADU INDIA

- (v) Copy of the Scheme of Arrangement;
- (vi) The certificate dated March 6th, 2023 issued by MSKA & Associates, the Statutory Auditors of the Applicant Company No.2/ Resulting Company to the effect that the accounting treatment, proposed in the scheme of compromise or arrangement is in conformity with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013; and
- (vii) Such other information or documents as the Board or management believes to be necessary and relevant for making a decision for or against the Scheme.
- (viii) Valuation report including basis of valuation and fairness opinion of the registered valuer.
- (ix) Register of Directors' Shareholding;

FOR TRIVITRON HEALTHCARE PRIVATE LIMITED

SD/-Mr. Seshadri Vasudevan Authorised Signatory

Dated this July 15, 2023





IN THE NATIONAL COMPANY LAW TRIBUNAL, DIVISION BENCH - I, CHENNAI

Under Sections 230 to 232 of the Companies Act, 2013

In the matter of *Scheme of Arrangement (Demerger)*

CA(CAA)/23(CHE)2023

TRIVITECH ENTERPRISES PRIVATE LIMITED
Rep by its Director Mrs.G.GOMATHY
CIN NO: U33112TN1997PTC037396
Trivitron, Sapthagiri Bhawan 25,
IV Street Abhiramapuram,
Chennai – 600 018

... Applicant / Demerged Company

And

TRIVITRON HEALTHCARE PRIVATE LIMITED
Rep by its Director Mr.SESHADRI VASUDEVAN,
CIN NO: U85110TN1998PTC040515
Trivitron, Sapthagiri Bhawan 25,
IV Street Abhiramapuram,
Chennai – 600 018

... Applicant/Resulting Company

Order Pronounced on 10th July 2023

CORAM

JUSTICE RAMALINGAM SUDHAKAR, PRESIDENT SAMEER KAKAR, MEMBER (TECHNICAL)

For Applicant(s): R.Inbaraju, Advocate

an



ORDER

(Hearing conducted through VC)

Per: SAMEER KAKAR, MEMBER (TECHNICAL)

This is **Joint** Company Application Viz., CA(CAA)/23(CHE)/2023 filed by the Applicant Companies, namely TRIVITECH ENTERPRISES PRIVATE LIMITED (for brevity "Demerged Company") and TRIVITRON HEALTHCARE PRIVATE LIMITED (for brevity "Resulting Company") under section 230-232 of Companies Act, 2013, and other applicable provisions of the Companies Act, 2013 read with Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 in relation to the Scheme of Arrangement (Demerger) (hereinafter referred to as the "SCHEME") proposed by the Applicant Companies. The said Scheme is also appended as "Annexure - 13" to the CA/CAA/23 (CHE) 2023.

The Applicant Companies in this Company Application has sought for the following reliefs;

	EQUITY SHAREHOLDERS MEETING	PREFERENCE SHAREHOLDERS MEETING	SECURED CREDITORS MEETING	Unsecured Loan Creditors Meeting	Unsecured Trade Creditors Meeting
DEMERGED COMPANY	To Dispense with	NIL	To Dispense with	To Dispense with	To Dispense with
RESULTING COMPANY	To Dispense with	To Dispense with	To Dispense with	To Dispense with	To order Meeting



From the certificate of incorporation filed, it is evident that the Demerged Company is a Private Limited Company incorporated under the provisions of Companies Act, 1956 on 27.01.1997 with the Registrar of Companies, Chennai, under the name and style of "TRIVITRON MEDICAL SYSTEMS PRIVATE LIMITED" with Corporate Identification Number U33112TN1997PTC037396. Subsequently, the Company changed its name from "TRIVITRON MEDICAL SYSTEMS PRIVATE LIMITED" to "TRIVITECH ENTERPRISES PRIVATE LIMITED" pursuant to certificate of change of Name vide dated 22.09.2016. The Certified true Copy of the Certificate of Incorporation and fresh Certificate of Incorporation consequent to the change of name of the Applicant Company No.1/Demerged Company is enclosed as *Annexure* **1** of the application typeset.

 The authorized, issued subscribed and paid-up share capital of the Demerged Company as on 31.03.2022 is as under:

AUTHORIZED SHARE CAPITAL	AMOUNT (IN Rs.)
35,00,000 Equity Shares of Rs.10/- each	3,50,00,000
Total	3,50,00,000
ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL	AMOUNT (IN Rs.)
11,37,500 Equity Shares of Rs. 10/-each	1,13,75,000
Total	1,13,75,000





5. From the certificate of incorporation filed, it is evident that the Resulting Company was incorporated as Public Limited Company under Companies Act, 1956 on 18.05.1998, with Registrar of Companies, Chennai, Tamil Nadu, under the name and style of "CHIRON DIAGNOSTICS LIMITED". Subsequently, the Company changed its name from "CHIRON DIAGNOSTICS LIMITED to "TRIVITRON DIAGNOSTICS LIMITED" consequent to change of Name certificate dated 24.01.2002. Further subsequently, with effect from 24.01.2002 the Company was converted into a private limited Company in the name and style "TRIVITRON DIAGNOSTICS PRIVATE LIMITED" with Corporate Identity Number: U85110TN1998PTC040515. Further, the Company changed its name from "TRIVITRON DIAGNOSTICS PRIVATE LIMITED" to "TRIVITRON HEALTHCARE PRIVATE LIMITED" consequent to change of Name certificate dated 13.10.2008 with the Certified true Copy of the Certificate of Incorporation of Applicant Company No.2/Resulting Company is enclosed as Annexure 6 of the application typeset.

6. The authorized, issued subscribed and paid-up share capital of the Resulting Company as on 31.03.2022 is as under:





AUTHORIZED SHARE CAPITAL	AMOUNT (IN Rs.)
41,00,000 Equity Shares of Rs.10/- each	4,10,00,000
30,00,000 Cumulative Convertible Preference Shares of Rs.10 each	3,00,00,000
Total	7,10,00,000
ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL	AMOUNT (IN Rs.)
11,64,240 Equity Shares of Rs. 10/-each	1,16,42,400
26,94,753 Cumulative Convertible Preference Shares of Rs.10 each	2,69,47,530
Total	3,85,89,930

7. Affidavit in support of the above application was sworn for and on behalf of the applicant Companies has been filed by Mrs. G.Gomathy in the capacity of Director/ Authorised Signatory for the Demerged Company and by one Mr. Seshadri Vasudevan in the capacity of Director/ Authorised Signatory for the Resulting Company along with the application and it is also represented that the Registered office of the Demerged and Resulting Company is situated at Trivitron Sapthagiri Bhawan, 25, IV Street, Abhiramapuram, Chennai – 600 018 within the territorial jurisdiction of the Bench of this Tribunal and falling within the purview of Registrar of Companies Chennai.





8. TRIVITECH ENTERPRISES PRIVATE LIMITED DEMERGED COMPANY

- (i) There are 2 (Two) Equity Shareholders and list of shareholders to this effect is placed at Page Nos. 266 to 266A of the typed set filed with the application and consent by way of Affidavits given by all the equity shareholders is placed at Page Nos.267 to 273 and sought for dispensation with holding of meeting.
- (ii) There are 3 (Three) Secured Creditors and the certificate issued by the Chartered Accountant to this effect is placed at Page Nos. 273 to 273A of the typed set filed along with the Application and the consent Affidavit given by all the Secured Creditors constituting 100% of the total value of credit have been obtained are placed at Page Nos. 274-283 of the typed set filed along with the Application and sought for dispensation with holding of meeting.
- (iii) There are 2 (Two) Unsecured Loan Creditors and the certificate issued by the Chartered Accountants to this effect is placed at Page Nos. 284 to 284A of the typed set filed with the application and the consent Affidavits given by both the Unsecured Loan Creditors constituting 100% of the total value of credit have been obtained are placed at Page Nos. 285 to 291 of the typed set filed along with the Application and sought for dispensation with holding of meeting.



(iv) There are 5 (Five) Unsecured Trade Creditors and the certificate issued by the Chartered Accountants to this effect is placed at Page Nos. 292 to 292A of the typed set filed with the application and the consent Affidavits given by One Unsecured Trade Creditor constituting 99% of the total value of credit have been obtained are placed at Page Nos. 293 to 296 of the typed set filed along with the Application and sought for dispensation with holding of meeting

9. TRIVITRON HEALTHCARE PRIVATE LIMITED RESULTING COMPANY

- (i) There are 4 (Four) Equity Shareholders and list of shareholders to this effect is placed at Page Nos. 297 to 297A of the typed set filed with the application and consent by way of Affidavits given by all the equity shareholders is placed at Page Nos.298 to 312 and sought for dispensation with holding of meeting.
- (ii) There are 4 (Four) Compulsorily Convertible Cumulative Preference Shareholders and list of shareholders to this effect is placed at Page Nos. 313 to 313A of the typed set filed with the application and consent by way of Affidavits given by all the Compulsorily Convertible Cumulative Preference Shareholders is placed at Page Nos.314 to 328 and sought for dispensation with holding of meeting.





- (iii) There are 4 (Four) Secured Creditors and the certificate issued by the Chartered Accountant to this effect is placed at Page Nos.329-329A of the typed set filed along with the Application and consent by way of Affidavit given by all the Secured Creditors Constituting 100% of the total value of credit have been obtained is placed at Page Nos.330 to 366 and sought for dispensation with holding of meeting.
- (iv) There is 1 (One) Unsecured Loan Creditor and the certificate issued by the Chartered Accountants to this effect is placed at Page Nos. 367 to 367A of the typed set filed with the application and the consent Affidavits given by the sole Unsecured Loan Creditors constituting 100% of the total value of credit have been obtained are placed at Page Nos. 368 to 370 of the typed set filed along with the Application and sought for dispensation with holding of meeting.
- (v) There are 895 (Eight Hundred and Ninety Five) Unsecured Trade Creditors and the certificate issued by the Chartered Accountants to this effect is placed at Page Nos. 371 to 386 of the typed set filed with the application and sought for Convening, Holding and Conducting of the meeting.
- 10. We have perused the application and the connected documents / papers filed therewith including the Scheme contemplated by the applicant companies.

- 11. The Applicant Companies has filed its Memorandum and Articles of Association *inter alia* delineating its object clauses as well as their last available Audited Annual Accounts for the year ended 31.03.2022 and Provisional/ Unaudited Financial Statements for the period ended on 30.11.2022.
- 12. The Board of Directors of the Applicant Companies vide meeting held on 04th March 2023 had unanimously approved the proposed Scheme as contemplated above and copies of resolutions passed thereon have been placed on record by the applicant companies.
- The Appointed date as specified in the Scheme is 01.12.2022.
- 14. The Statutory Auditors of the Demerged and Resulting Company have examined the Scheme in terms of provisions of Sec. 232 of Companies Act, 2013 and the rules made thereunder and certified that the Accounting Standards are in compliance with Section 133 of the Companies Act, 2013. The said Certificates of the Statutory Auditors in this regard is placed at "Annexure 32 & Annexure 33" of the Applicant Companies typed set of Documents filed along with the application.

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15. Taking into consideration the application filed by the Applicant Company and the documents filed therewith as well as the position of law, this Tribunal propose to issue the following directions: -

A. IN RELATION TO THE DEMERGED COMPANY:

(i) With respect to Equity shareholders:

Since it is represented by the Demerged Company that there are 2 Equity shareholders in the Company whose consents by way of Affidavits have been obtained from both the equity shareholders and are placed on record, the necessity of convening, holding and conducting the meeting is *dispensed with*.

(ii) With respect to Secured Creditors:

Since it is represented by the Demerged Company that there are 3(Three) Secured Creditors in the Company whose consents by way of Affidavits have been obtained from all the Secured Creditors constituting 100% of the total value of credit having been obtained and are placed on record, the necessity of convening, holding and conducting the meeting is dispensed with.

(iii) With respect to Unsecured Loan Creditors:

Since it is represented by the Demerged Company that there are 2 (Two) Unsecured Loan Creditors in the Company and the consent Affidavits obtained from both the Unsecured Creditors





constituting 100% of the total value of credit having been obtained and are placed on record, the necessity of convening, holding and conducting the meeting is *dispensed with*.

(iv) With respect to Unsecured Trade Creditors:

Since it is represented by the Demerged Company that there are 5 (Five) Unsecured Trade Creditors in the Company and the consent Affidavits obtained from one Unsecured Trade Creditor constituting 99% of the total value of credit having been obtained and are placed on record, the necessity of convening, holding and conducting the meeting is dispensed with.

B. IN RELATION TO THE RESULTING COMPANY:

(i) With respect to Equity shareholders:

Since it is represented by the Resulting Company that there are 4 (Four) Equity shareholders in the Company whose consents by way of Affidavits have been obtained from all the equity shareholders and are placed on record, the necessity of convening, holding and conducting the meeting is dispensed with.

(ii) With respect to Compulsorily Convertible Cumulative Preference shareholders:

Since it is represented by the Resulting Company that there are **4(Four)** Compulsorily Convertible Cumulative Preference shareholders in the Company whose consents by way of Affidavits have been obtained from all the Compulsorily Convertible Cumulative Preference shareholders and are placed





on record, the necessity of convening, holding and conducting the meeting is *dispensed with*.

(iii) With respect to Secured Creditors:

Since it is represented by the Resulting Company that there are 4 (Four) Secured Creditors in the Company whose consents by way of Affidavits obtained from all the Secured creditors constituting 100% of the total value of credit having been obtained and are placed on record are placed on record, the necessity of convening, holding and conducting the meeting is dispensed with.

(iv) With respect to Unsecured Loan Creditors:

Since it is represented by the Resulting Company that there are 1 (One) Unsecured Loan Creditor in the Company and the consent Affidavit obtained from the Sole Unsecured Loan Creditor constituting 100% of the total value of credit having been obtained and are placed on record, the necessity of convening, holding and conducting the meeting is dispensed with.

(v) With respect to Unsecured Trade Creditors:

Meeting of the Unsecured Trade Creditors of the Resulting Company is directed to be held on 18.08.2023 at 11:00 AM at the Registered Office address of the Resulting Company or through video conferencing or if not convenient at any other suitable place for which prior approval shall be sought from this Tribunal within a period of 7 days from the date of this order and prior to the issue of notices.



16. The quorum for the meeting of the Resulting Company shall be as follows;

S.No	CLASS	QUORUM
1	UNSECURED TRADE CREDITORS	200

- i) The Chairperson appointed for the above said meetings shall be Mr.R.Varadharajan, (Mob: 9444166699). The Fee of the Chairperson for the aforesaid meeting shall be Rs.50,000 (Rupees Fifty Thousand only) in addition to meeting his incidental expenses. The Chairperson(s) will file the reports of the meeting within a week from the date of holding of the above said meetings
- ii) Prakul Thadi, PCS, (Mob: 9494334316) is appointed as a Scrutinizer and would be entitled to a fee of Rs. 30,000 (Rupees Thirty Thousand Only) for services in addition to meeting incidental expenses.
- iii) In case the quorum as noted above, for the above meeting of the Applicant Companies is not present at the meeting, then the meeting shall be adjourned by half an hour, and thereafter the person(s) present and voting shall be deemed to constitute the quorum. For the purpose of computing the quorum the valid proxies shall also be considered, if the proxy in the prescribed form, duly signed by the person entitled to attend and vote at the meeting, is filed with the registered office of the applicant companies at least 48 hours before the meeting. The Chairperson appointed herein along with Scrutinizer shall





ensure that the proxy registers are properly maintained. However, every endeavour should be made by the applicant companies to attain at least the quorum fixed, if not more in relation to approval of the scheme.

- iv) The meetings shall be conducted as per applicable procedure prescribed under the MCA Circular MCA General Circular Nos. (i) 20/2020 dated 5th May, 2020 (AGM Circular), (ii) 14/2020, dated 08.04.2020 (EGM Circular-I) and (iii) 17/2020 dated 13.04.2020 (EGM Circular-II);
- v) That individual notices of the above said meetings shall be sent by the Applicant Company through registered post or speed post or through courier or e-mail, 30 days in advance before the scheduled date of the meeting, indicating the day, date, the place and the time as aforesaid, together with a copy of Scheme, copy of explanatory statement, required to be sent under the Companies Act, 2013 and the prescribed form of proxy shall also be sent along and in addition to the above any other documents as may be prescribed under the Act or rules may also be duly sent with the notice.
- vi) That the Applicant Company shall publish advertisement with a gap of atleast 30 clear days before the aforesaid meetings, indicating the day, date and the place and time as aforesaid, to be published in the English Daily "Business Standard" (All Editions), and "Dina Malar" Tamil (Tamil Nadu Edition) in Vernacular stating the copies of Scheme, the Explanatory Statement required to be furnished pursuant to





Section 230 of the Companies Act, 2013 and the form of proxy shall be provided free of charge at the registered office of the respective Applicant Companies.

- vii) The Chairperson shall as aforestated be responsible to report the result of the meeting within a period of 3 days of the conclusion of the meeting with details of voting on the proposed scheme.
- viii) The companies shall individually send notice to concerned Regional Director, MCA, Registrar of Companies Chennai, Reserve Bank of India (RBI) and the Income Tax Authorities as well as other Sectoral regulators who may have significant bearing on the operation of the applicant companies or the Scheme per se along with copy of required documents and disclosures required under the provisions of Companies Act, 2013 read with Companies (Compromises, Arrangements, Amalgamations) Rules, 2016.
- ix) The applicant companies shall further furnish copy of the Scheme free of charge within 1 day of any requisition for the Scheme made by every creditor or member of the applicant companies entitled to attend the meetings as aforesaid.
- x) The Authorized Representative of the Applicant Companies shall furnish an affidavit of service of notice of meetings and publication of advertisement and compliance of all directions contained herein at least a week before the proposed meetings.





- xi) All the aforesaid directions are to be complied with strictly in accordance with the applicable law including forms and formats contained in the Companies (Compromises, Arrangements, Amalgamations) Rules, 2016 as well as the provisions of the Companies Act, 2013 by the Applicants.
- 17. The Applications stand allowed on the aforesaid terms.

-8d-

SAMEER KAKAR MEMBER (TECHNICAL) -8d-

JUSTICE RAMALINGAM SUDHAKAK PRESIDENT

Order pronounced under Rule 151 of NCLT Rules 2016, by Hon'ble Technical Member Sameer Kakar on behalf of the Bench Comprising of Justice Ramalingam Sudhakar, Hon'ble President and Sameer Kakar, Member (Technical)

Open of officer.

SCHEME OFARRANGEMENT (DEMERGER)

BETWEEN

TRIVITECH ENTERPRISES PRIVATE LIMITED

("DemergedCompany")

AND

TRIVITRON HEALTHCARE PRIVATE LIMITED

("ResultingCompany")

AND

THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS

UNDER SECTION 230 TO 232 OF THE COMPANIES ACT, 2013

For Trivitech Enterprises Private Limited

G. Gomathy

PREAMBLE

This Scheme of Arrangement (Demerger) ("Scheme") is presented for the demerger of Demerged Undertaking (as defined hereinafter) from TRIVITECH ENTERPRISES PRIVATE LIMITEDINTO TRIVITRON HEALTHCARE PRIVATE LIMITEDON a going concern basis, pursuant to sections 230 to 232 of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013 and the rules made thereunder.

A. DESCRIPTION AND DETAILS OF THECOMPANIES:

- (i) TRIVITECH ENTERPRISES PRIVATE LIMITED, (hereinafter referred to as the "Demerged Company") is a Private Limited Company, originally incorporated and registered under Companies Act 1956 on 27th January 1997 as TRIVITRON MEDICAL SYSTEMS PRIVATE LIMITED with the Registrar of Companies Chennai with Corporate Identity Number: U33112TN1997PTC037396, and subsequently the Demerged Company, changed its name to "TRIVITECH ENTERPRISES PRIVATE LIMITED" with effect from 22nd September 2016.
- (ii) The registered office of the Demerged Company is presently situated at Trivitron Sapthagiri Bhawan No 15, 4th Street, Abhramapuram Chennai- 600018.
- (iii) The Demerged Company is having as main object pre-dominantly the following:
 - To acquire, hold, buy or otherwise deal in any type of shares, units stocks debentures, debenture stocks bonds, mortgages obligations and other

For Trivitech Enterprises Private Limited

G. Gomathy

Authorised Signatory

For TRIVITRON HEALTH CARE (P) LTD.

securities by original subscription purchase or otherwise and to subscribe for

the same either conditionally or otherwise and to underwrite and sub

underwrite or guarantee the subscription thereof to purchase and sell thye

above mentioned securities.

b. To develop, improve, extend, maintain manage, mortgage, charge

exchange, sell, assign, transfer, lease out, renting out, dispose off or turn to

account or otherwise deal with the whole or any part of thye Company's

property.

c. To carry on the business of manufacture, distribute, trade, import and export

of healthcare equipment, appliances of all type and descriptions consumables

and reagents required for hospitals and laboratories.

d. To carry on the business of manufacture distribute, trade, import and export

of Covid-19 related products face mask of all type PPE Kits, Sanitizers

sanitizing dispenser mchine, isolation gown, isolation coveralls, protective

coveralls protective goggles, disinfectant sprayers, thermometer, oxygen

generator and concentrator and respiratory devices, ventilators of all type and

covid-19 diagnostics test kits of all type.

e. To carry on the business of manufacture distribute, trade import and export

of all type of raw materials, reagent and consumables, viral testing tools

covid-19 testing tools and machines.

f. To provide service and consulting to other entities, Companies in for

operational support and various functions including direct and indirect

taxation, HR and payroll services, supply chain management and logistics

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services, IT services strategic advising, business and management consultancy and other areas on a chargeable fee basis.

originally incorporated (hereinafter referred to as "Resulting Company") as a Public Limited Company, in the name and style as "CHIRON DIAGNOSTICS LIMITED" on 18 th May, 1998 under the provisions of the Companies Act, 1956, with the Registrar Of Companies Chennai. Tamil Nadu, Subsequently the Resulting Company, changed its name as TRIVITRON DIAGNOSTICS LIMITED. Further, Witheffect from 24th January 2002, the Resulting Company was converted into a private limited Company, pursuant to which the name of theResultingCompany was changed in the name and style as TRIVITRON DIAGNOSTICS PRIVATE LIMITED with a fresh certificate of Incorporation dated 31st January 2002, with Corporate Identity Number: U85110TN1998PTC040515 and with effect from 23rd October 2008, the Resulting Campany changed its name in the style as "TRIVITRON HEALTHCARE PRIVATE LIMITED."

- (v) The Registered office of the Resulting Company is presently situated at TrivitronSapthagiri Bhawan,15,IV Street Abhiramapuram, Chennai-600018.
- (vi) The Resulting Company is having as its main objectives the following:
 - a. To carry on the business of manufacturers and dealers of surgical, scientific equipments, appliances accessories of all types and descriptions, consumables reagents and drugs required for hospitals nursing homes laboratories and doctors.

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- b. To carry on the business as importers and exporters or to otherwise act as purchasing and selling of agents of surgical, scientific equipmentsaplliances accessories of all type and descriptions for any educational and research institutions, medical colleges, hospitals, dispensaries, societies, persons or other authorities in India or elsewhere.
- c. To establish hospitals, nursing homes clinics and clinical laboratories and to run them on commercial basis. To render consultancy services in setting up hospitals and nursing homes.

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B. PURPOSE AND RATIONALE FOR THE SCHEME OF ARRANGEMENT:

This Scheme provides for demerger of the Demerged Undertaking (herein after defined as

Diagnostics and Health care Undertaking)of TRIVITECH ENTERPRISES PRIVATE

LIMITED into TRIVITRON HEALTHCARE PRIVATE LIMITED, pursuant to Section 230 to

232 of the Companies Act, 2013.

The Demerged Company is into Diagnostics and Health care apart from holding its

Investments in Land & Building and holding shares in the Resulting Company. Pursuant to

this Scheme, all the assests and liabilities pertaining to Diagnostics and Health care

operations along with its Investments in the resulting company shall be transferred to the

Resulting Company. The remaining undertaking shall consist of Land and Building held in

the name of the Demerged Company. Thus the Scheme for demerger and vesting of the

Diagnostics and Health care Undertaking ('the Demerger Undertaking') into the Resulting

Company shall have the following specific benefits:

a) The demerger will enable the Demerged Company and the Resulting Company to

create a separate niche for each of the activity undertaken by the Companies and will

enable the Demerged Company and the Resulting Company to concentrate on their

respective area of business more efficiently . Further, the demerger will enable the

Demerged Company and the Resulting Company to pool their financial and managerial

resources to concentrate on their respective businesses.

To seek better investment opportunitites for different undertkings/ business actions of

the companies.

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c) the demerger of the Diagnostics and Health care Undertaking into the Resulting

Company, will enhance its customer base as well as market share in Diagnostics and

Health care Business and can serve it's best in the industry. Resulting Company will

also be able to extend the R&D and core business related services to its subsidiaries

and JVs gobally which are currently being offered by Demerged Company.

d) The demerger will segregate the Diagnostics and Health care Business from the

Retained undertaking of the Demerged Company to the Resulting Company, which is

well versed in business of demerged undertaking and would allow focused strategy

better and specialized services, which would be in the best interest of all the

stakeholders.

e) The demerger will enable the Demerged Company to ensure focused management

towards its Remaining Activities.

f) This Demerger will also streamline the inter company shareholdings by way cancelling

the shares held by Demerged Company in the Resulting Company.

The Board of Directors for the above stated rationale in the proposed Scheme of Arrangement for

Demerger of the Demerged Undertaking, desired to demerge the Diagnostics and Health care

Undertaking to the Resulting Company and deems it fit to continue to hold the Immovable Properties

in the Demerged Company and continue its businesss as Property holding Company. The said

land and buildings held in the Demerged Company are utilized as office space through which rental

income is being derived by the demerged company. The Resulting Company being well versed in

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the business of demerged undertaking with repute and leagacy of Twenty three years in the

healthcare industry, the Board of Directors of the Demerged and the Resulting Companies believe

that the Resulting Company shall be competent to manage the assets and business of demerged

undertaking as a going concern and to have investors who are interested in investing into

Healthcare activities. The Demerged Company also contemplates expansion of activities of

property holdings independently and hence deems fit to streamline the activity of Diagnostics and

Health care to the Resulting Company which is already into the same line of activity and continue

the investment and realestate activities from the demerged company.

Thus pursuant to the Demerger, the management of Demerged and Resulting Company can

streamline all their efforts on their core arena of their respective business and thus the scheme in

its entirity will create value and maximize wealth of the shareholders of both Resulting and

Demerged Company.

In view of the aforesaid, the Board of Directors of the Demerged Company and the Resulting

Company have considered the Scheme in its entirety, in order to benefit the direct stakeholders of

the companies involved in the Scheme. Accordingly, the Board of Directors of the respective

companies have formulated this Scheme of Arrangement for the demerger and vesting of the

Diagnostics and Health care Business Undertaking(the Demerged Undertaking) into the Resulting

Company, pursuant to the provisions of Sections 230 to 232 of the Companies Act, 2013 and other

relevant provisions of the Companies Act, 2013, to the extent applicable and in compliance with the

applicable provisions of the Income-tax Act, 1961.

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C. PARTS OF THESCHEME:

- (i) Part I, whichdeals with the definitions and interpretation of terms used in this Scheme, the share capital of the DemergedCompany and ResultingCompany and Effective Date of the Scheme;
- (ii) Part II, whichdeals with the demerger of Diagnostics and Health careUndertaking (the Demerged Undertaking) of TRIVITECH ENTERPRISES PRIVATE LIMITED (Demerged Company)intoTRIVITRON HEALTHCARE PRIVATE LIMITED (Resulting Company);
- (iii) Part III, which deals with the accounting treatment pursuant to this Scheme;
- (iv) Part IV, whichdeals with the general terms and conditions that will be applicable to the entire Scheme.

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DEFINITIONS, SHARE CAPITAL AND EFFECTIVEDATE

1. DEFINITIONS AND INTERPRETATION

1.1. The words and expressions defined in the recitals will have the meanings assigned to them in the recitals.

In this Scheme, unless repugnant to the context, the following expressions shall have the following meaning:

- 1.1.1. "Act" means the Companies Act, 2013, and the ordinances, rules and regulations made thereunder and shall include any statutory modifications, reenactment or amendment thereof to the extent notified, and the relevant provisions of Companies Act, 1956 and the ordinances, rules and regulations made thereunder to the extent still in force;
- 1.1.2. "Applicable Laws" means all laws, statutes, ordinances, regulations, guidelines, policies, rules, judgements, rules of law, orders, decrees, directives, and other governmental restrictions or any similar forms of decisions, or determination by, or any interpretation or administration of any of the foregoing having the effect of law of any jurisdiction by state, municipality, government, ministry, board, bureau, or instrumentality thereof, or of any Governmental Authority that are applicable to a party, and in each case, as amended from time to time.

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For TRIVITRON HEALTH CARE (P) LTD.

1.1.3. "Appointed Date" means 1st December, 2022or such other date as the National Company Law Tribunal may direct;

1.1.4. "Appropriate Authority" means any applicable central, state or local

government, legislative body, regulatory, administrative or statutory authority,

agency or commission or department or public or judicial body or authority,

including but not limited, to Registrar of Companies or Regional Director or

Tribunal.

1.1.5, "Board of Directors" or "Board" in relation to each of the Demerged Company

and the Resulting Company, as the case may be, means the board of directors

of such companyand shall include a committee of directors, duly constituted and

authorized for the purposes of matters pertaining to the arrangement as

contemplated under this Scheme and/or any other matter relating thereto;

1.1.6. "Demerged Company" means Trivitech Enterprises Private Limited(CIN:

U33112TN1997PTC037396), a Private Limited Companyincorporated on

27thJanuary,1997, under the provision of Companies Act, 1956, and having its

registered office at TrivitronSapthagiri Bhawan25,IV Street,Abhramapuram,

Chennai-600018.

1.1.7. "Demerged Undertaking" or "Diagnostics and Health care Undertaking"

means and includes the business of owning and operating Diagnostics and

Health care Undertaking, on a going concern basis as of the Appointed Date,

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together with all assets, rights, approvals, licenses and powers, leasehold rights, contracts and all its Identified Employees including the Investments held in the Resulting Company (as defined hereinafter) and Liabilities, and in particular includes the following:

- i. any and all of its assets of every kind, nature and description owned by the Demerged Company, present or future, tangible or intangible, noncurrent or current, leasehold or freehold), all rights, including plant and machinery, fixed or movable, and whether leased or otherwise, capital work in progress, other fixed assets, labels, loans, advances, inventory, work in progress, intellectual property, Liscenses / Approvals, furniture, fixtures and insurance, in each case relating to the Demerged Undertaking as of the Appointed Date.
- ii. all claims, causes of action, defenses and rights of set-off or counterclaim, rights of recovery, judgments, demands and other rights relating to the Demerged Undertaking, at any time or in any manner arising or existing, including under all warranties, representations, indemnities and guarantees made by vendors, contractors, subcontractors, service providers, distributors or other third parties, arising from or relating to the Demerged Undertaking;
- iii. all loans and advances granted by Demerged Company in relation to Demerged Undertaking, including accrued interest thereon, receivables, funds, cash, bank balances, investments, accounts, and all other rights, benefits of all agreements/contracts, goodwill, subsidies, grants, incentives, bills of exchange, letters of intent;
- iv. Liabilities; (as defined in para1.1.13)

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any and all approvals, consents, exemptions, registrations, no-objection certificates, permits, quotas, rights, entitlements, licenses, certificates, tenancies, municipal permissions, balances with Governmental Authorities, intellectual property rights including trade names, trademarks, service marks, copyrights, domain names, tax credit (including but not limited to Minimum Alternate Tax ("MAT") credit entitlements, Modified Value Added Tax / Central Value Added Tax ("CENVAT"), Service tax / Value Added Tax credits, Goods and Service Tax ("GST") credits, etc.), tax incentives, tax concessions, tax losses, unabsorbed tax depreciation, advance taxes, deferred tax assets, tax refunds, applications for trade names, trademarks, service marks, copyrights, powers and facilities of every kind and description whatsoever;

V.

- vi. all the employees engaged in the Demerged Undertaking as identified by the Board as on the Appointed Dateas and such other employees or workmen being a part of the Demerged Undertaking as are identified by the Board of Directors of the Demerged Company and Resulting Company in writing, after the Appointed Date, ("Identified Employees"), at their existing terms and conditions, including all employee benefits such as provident fund, employees' state insurance, gratuity fund, superannuation fund;
- vii. all lease agreements, leave and license agreements, and all contracts and arrangements in any form, including those pertaining to franchises, brand license, vendors, stores maintenance, tenant agreements, maintenance arrangements, agreements and arrangements relating to infrastructure.

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viii. any and all advance monies, earnest monies and / or security deposits, trade payables, payment against warrants or other entitlements, in

connection with or relating to the Demerged Undertaking;

ix. any and all patents, goodwill and other intellectual property rights of

every kind and description whatsoever, including licenses, registrations,

certificates and applications relating to the Demerged Undertaking;

x. any and all trademarks, service marks, domain names and copyrights

and applications for the aforesaid, in relation to the Demerged

Undertaking, other thanas mutually agreed between the Board of

Directors of Demerged Company and Resulting Company, in writing; and

all records, files, papers, documents, process information, manuals,

data, catalogues, quotations, internal control information, technical

knowhow, present and prospective list of customers and supplies,

customer credit information, customer pricing information, books of

accounts and other supporting data, documents, invoices etc and all

other records whether in physical or electronic form connected with the

Demerged Undertaking.

Xi.

It is hereby clarified that whenever any question arises as to whether any

particular asset, property or liability and/ or employee pertains or does not

pertain to the Demerged Undertaking or whether or not it arises out of or

connected to the activities or operations of the Demerged Undertaking, the

same shall be decided by the Board of the Demerged Company and the Board

of the Resulting Company. (the detailed statement given in the Schedule I)

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1.1.8. "Effective Date" or the "Scheme coming into effect" or "coming into effect

of the Scheme" meansthe last date on which the certified true copy of the

order of Hon'ble NCLT or any other Appropriate Authority, as may be

applicable, sanctioning the Scheme, are filed with the Registrar of Companies.;

1.1.9. "Encumbrance" shall meanany mortgage, charge (whether fixed or floating),

pledge, equitable interest, lien, hypothecation, assignment, adverse claim,

security interest, limitation, restrictionorencumbrance of any kind or nature

whatsoever, securing or conferring any priority of payment in respect of any

obligation of any Person;

1.1.10. "Governmental Authority" means any government authority, statutory

authority, government department, agency, commission, board, tribunal, arbitral

body or court or other entity authorized to make laws, rules or regulations,

having or purporting to have jurisdiction on behalf of the Republic of India or any

state or other subdivision thereof or any municipality, district or other subdivision

thereof;

1.1.11. "Hon'ble NCLT" or "NCLT" or "Tribunal" means the National Company Law

Tribunal, Chennai Bench, within whose jurisdiction the registered offices of the

Demerged Company and the Resulting Companyare situated, or such other

forum or authority constituted and authorized as per the provisions of the

Companies Act, 2013 for approving this Scheme under Sections 230 to 232 of

the Companies Act, 2013.

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1.1.12. "IT Act" means the Income-tax Act, 1961, and the rules and regulations made thereunder and shall include any statutory modifications, re-enactment or

amendment thereof to the extent notified;

1.1.13. "Liabilities" shall mean all debts, borrowings (whether secured or unsecured

and including the existing mortgages and encumbrances) and liabilities

including any outstanding debentures, duties, taxesobligations of the Demerged

Company pertaining to, arising out of or relatable to or associated with the

Demerged Undertaking, as on the Appointed Date.andincludes;

(i) The debts, liabilities, duties and obligations of the Demerged Company to

the extent the same pertain to the Demerged Undertaking;

(ii) Specific loans, debentures and borrowings raised, identifiable/ allocable

to the assets of the Demerged Undertaking;

(iii) In cases other than those referred to in sub-clause(i) or (ii) above, if any

as identified by the Board of the Demerged Company and the Board of the

Resulting Company, so much of the amounts as stand in the same

proportion which the value of the assets transferred pursuant to the

demerger bears to the total value of the assets of the Demerged Company

immediately prior to the demerger.

As of the Appointed Date, the Liabilities shall only mean any factual updates

made to the Liabilities, against specified line items in the balance sheet from the

Appointed Date to the Effective Date pertaining to or associated with the

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Demerged Undertaking. It is hereby clarified that whenever any question arises as to whether, any liability arising after the Appointed Date pertains to the Demerged Undertaking and is a Liability, the same shall be decided by the Board of the Demerged Company and the Board of the Resulting Company.;

1.1.14. "MoA" means the memorandum of association of a company;

"Remaining Business" shall mean all the undertakings, businesses, activities, operations, assets, liabilities and employees of the Demerged Company, including the Immovable property more fully described under Schedule I of this scheme and , other than those covered under Demerged Undertaking as specifically defined clause 1.1.7 above in this Scheme

- 1.1.15. "Resulting Company" means Trivitron Healthcare Private Limitedincorporated under the provisions of the Companies Act, 1956 and having its registered office at TrivitronSapthagiri Bhawan,15, IV Street Abhiramapuram, Chennai 600018.
- 1.1.16. "RoC" means, as may be applicable, the Registrar of Companies, Chennai having jurisdiction in relation to the Demerged Company and the Resulting Company, respectively; and
- 1.1.17. "Scheme" or "the Scheme" or "this Scheme" means this Scheme of Demerger in its present form or with any modification(s) pursuant to Clause 21 of this Scheme.

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INTERPRETATION

1.2. In this Scheme, unless otherwisespecified:

The terms 'taxes', 'duty', 'levy', 'cess' in the Scheme may be used interchangeably and reference to any one of them shall be deemed to include reference to the other.

Any reference to any statute or statutory provision shall include:

 all subordinate legislations made from time to time under that provision (whether or not amended, modified, re-enacted or consolidated from time to

time) and any retrospective amendment; and

b) such provision as from time to time amended, modified, re-enacted or

consolidated (whether before or after the date of this Scheme) to the extent

such amendment, modification, re-enactment or consolidation applies or is

capable of applying to the transaction entered into under this Scheme and (to

the extent liability there under may exist or can arise) shall include any past

statutory provision (as amended, modified, re-enacted or consolidated from

time to time) which the provision referred to has directly or indirectly replaced.

Words denoting the singular shall include the plural and words denoting any gender

shall include all genders. Words of either gender shall be deemed to include all the

other genders.

Headings, subheadings, titles, subtitles to clauses, sub-clauses and paragraphs are

for information only and shall not form part of the operative provisions of this Scheme

or the schedules hereto and shall be ignored in construing the same.

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Words directly or indirectly mean directly or indirectly through one or more intermediary

Persons or through contractual or other legal arrangements, and direct or indirect have

the correlative meanings.

The words "include" and "including" are to be construed without limitation.

The terms "hereof", "herein", "hereby", "hereto" and derivative or similar words shall

refer to this entire Scheme or specified Clauses of this Scheme, as the case may be.

Any reference to the Preamble, Recital, Clause or Schedule shall be a reference to

the preamble, or recital, clause or schedule of this Scheme.

The recitals, Schedules and the Annexures hereto shall form an integral part of this

Scheme.

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SHARE CAPITAL OF THE DEMERGED COMPANY AND THE RESULTING COMPANY

2.1. The Demerged Company:

The share capital structure of the Demerged Company as on March 31, 2022 is as under:

Authorised Capital	Amount (Rs.)
35,00,000 Equity Shares of Rs.10/- each	3,50,00,000
TOTAL	3,50,00,000
Issued, Subscribed and Paid-up Capital	Amount (Rs.)
11,37,500 Equity Shares of Rs.10/- each	1,13,75,000
TOTAL	1,13,75,000

Subsequent to March 31, 2022 and as on the date of presentation of this Scheme, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Demerged Company.

2.2. The Resulting Company

The share capital structure of the Resulting Company as on 31st March ,2022 is as under:

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Authorised Capital	Amount
41,00,000 Equity Shares of Rs10./- each	4,10,00,000
3,000,000 Compulsorily Convertible Non-Cumulative	
Preference Shares of Rs. 10 each	3,00,00,000
TOTAL	7,10,00,000
Issued, Subscribed and Paid-up Capital	Amount (Rs.)
11,64,240 Equity Shares of Rs.10/- each	1,16,42,400
26,94,753 Compulsorily Convertible Non-Cumulative	
Preference Shares of Rs. 10 each	2,69,47,530
TOTAL	3,85,89,930

Subsequent to March 31, 2022 and as on the date of presentation of this Scheme, there has been no change in the authorised, issued, subscribed and paid-up share capital of Resulting Company.

DATE OF TAKING EFFECT AND OPERATIVE DATE 3.

The Scheme shall be effective from the Appointed Date but shall be operative from the Effective Date.

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PART II

SCHEME OF ARRANGEMENT (DEMERGER) BETWEEN THE DEMERGED COMPANY

AND THE RESULTING COMPANY

4. DEMERGER OF THE DIAGNOSTICS AND HEALTH CARE UNDERTAKING

(DEMERGED UNDERTAKING) OF THE DEMERGED COMPANY INTO THE

RESULTING COMPANY

4.1. With effect from the Appointed Date, and upon the Scheme becoming effective, the Demerged Undertaking of the Demerged Company shall stand transferred to and be vested in the Resulting Company, as a going concern, without any further deed or act, together with the benefits and interest therein, such that on and from the Appointed Date:

- All the assets, properties, plant, equipment along with all other rights, title, interest, contracts pertaining to the Demerged Undertakingshallbecome the property and assets of the Resulting Company by virtue of the demerger;
- b) Liabilities, shall become the liabilities of the Resulting Company by virtue of the demerger;
- c) The properties and the Liabilities, if any, relatable to the Demerged Undertaking being transferred by the Demerged Company shall be recorded in the books of the Resulting Company in compliance with the Indian Accounting Standards;

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d) The Resulting Company shall issue shares to the shareholders of the Demerged

Company, on a proportionate basis in consideration for the demerger in

accordance with Clause 12 of the Scheme;

e) All shareholders of the Demerged Company shall become the shareholders of

the Resulting Company by virtue of the demerger; and

f) The transfer of the Demerged Undertaking to the Resulting Company will be on

a going concern basis.

TRANSFER OF ASSETS

5.1. With effect from the Appointed Date and upon the Scheme becoming effective, the

entire Demerged Undertaking together with all the assets(including all the rights, claims,

title, interest and authorities, including accretions and appurtenances of such Demerged

Undertaking) shall without further act or deed stand transferred and vested in the

Resulting Company.

5.2. With effect from the Appointed Date and upon the Scheme becoming effective, all

assets and properties of the Demerged Undertaking which are moveable in nature, or

are otherwise capable of transfer by physical delivery or by endorsement and delivery.

shall be so transferred by the Demerged Company, without requiring any deed or

instrument of conveyance for the same and shall become the property of the Resulting

Company.

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5.3. With effect from the Appointed Date and upon the Scheme becoming effective, the

benefits of any statutory licenses, permissions or approvals or consents held by the

Demerged Company required to carry on operations in the Demerged Undertaking shall

stand vested in or transferred to the Resulting Company without any further act or deed.

The benefit of all statutory and regulatory permissions, environmental approvals and

consents, shall vest in and become available to the Resulting Company pursuant to the

Scheme by the NCLT in accordance with the terms hereof.

5.4. For the avoidance of doubt and without prejudice to the generality of any applicable

provisions of this Scheme, it is clarified that in order to ensure (i) implementation of the

provisions of the Scheme; (ii) uninterrupted transfer of the relevant consents, approvals,

permissions, licenses, registrations, certificates etc.; and (iii) continued vesting of the

benefits, exemptions available to the Demerged Company in favour of the Resulting

Company, the Board of Directors of the Demerged Company and the Resulting

Company shall be deemed to be authorized to execute necessary Powers of Attorney

in favour of each other and execute or enter into necessary documentations with any

regulatory authorities or third parties, if applicable and the same shall be considered as

to give effect to the order passed by the NCLT and shall be considered as integral part

of this Scheme.

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6. TRANSFER OF LIABILITIES

Upon effectiveness of the Scheme and with effect from the Appointed Date, all Liabilities

relating to Diagnostic and Haelthcare undertaking, shall, without any further act,

instrument or deed, be and stand transferred to and be deemed to be transferred to the

Resulting Company to the extent that they are outstanding as on the Appointed Date

and the Resulting Company shall meet, discharge and satisfy the same.

TRANSFER OF DEMERGED UNDERTAKING ON A GOING CONCERN BASIS:

With effect from the Appointed Date and upon the Scheme becoming effective, the

Demerged Undertaking of the Demerged Company shall be transferred, on a going concern

basis, to the Resulting Company. Without prejudice to clauses herein, with effectfrom the

Appointed Date and upon the Scheme becoming effective, all inter-party loans, advances

and deposits between the Demerged Undertaking of the Demerged Company and

theResulting Company shall stand cancelled.

8. TRANSFER OF EMPLOYEES

8.1 Upon the coming into effect of this Scheme, Identified Employees of Diagnostics and

Haelthcare Undertaking shall become the employees of the Resulting Company, and,

subject to the provisions hereof, on terms and conditions not less favorable than those

on which they are engaged by the Demerged Company, without any interruption of

service as a result of the demerger of the Demerged Undertaking into the Resulting

Company.

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8.2 As far as the provident funds, gratuity funds or any other special funds created or

existing for the benefit of such employees of the Demerged Undertaking are concerned,

on and from the Effective Date, the Resulting Company shall stand substituted for

Demerged Company for all purposes whatsoever related to administration or operation

of such funds in accordance with provisions of such funds provided in the respective

trust deeds or other documents. It is clarified that the services of such employees of the

Demerged Undertaking will be treated as having been continuous and not interrupted

for the purposes of such funds.

LEGAL PROCEEDINGS

9.1 All legal proceedings of whatsoever nature by or against the Demerged Company

pending and/ or arising uptil the Appointed Date and pertaining to the Demerged

Undertaking as agreed between the Demerged Company and Resulting Company in

writing as being the legal proceedings pertaining to the Demerged Undertaking, as and

from the Effective Date, shall not abate or be discontinued or be in any way prejudicially

affected by reason of the Scheme or anything contained in this Scheme but shall be

continued and enforced by or against the Resulting Company in the same manner and

to the same extent as would or might have been continued and enforced by or against

the Demerged Company. In the event of any difference or difficulty in determining as to

whether any specific legal or other proceeding relates to the Demerged Undertaking or

not, a certificate jointly issued by the Board of the Demerged Company and the

Resulting Company as to whether such proceeding relates to the Demerged

Undertaking or not, shall be conclusive evidence of the matter.

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9.2 The Resulting Company undertakes to have all legal or other proceedings initiated by

or against the Demerged Company pertaining to the Demerged Undertaking and

referred to in Clause 9.1 above, transferred into its name on and after the Appointed

Date and to have the same continued, prosecuted and enforced by or against the

Resulting Company to the exclusion of the Demerged Company.

9.3 In the event the Demerged Company or the Resulting Company is/are required to be

made a party to any legal or other proceedings in respect to the Demerged Undertaking

or the Residual Business remaining with the Demerged Company, then in such case,

the Demerged Company or the Resulting Company as the case may be shall render

necessary cooperation to the Resulting Company or the Demerged Company as the

case may be in this regard including for the purposes of being made a party to the legal

proceedings as aforesaid.

CONTRACTS, DEEDS, ETC.

10.1 Subject to the other provisions of this Scheme and upon the coming into effect of the

Scheme, all contracts, deeds, bonds, schemes, engagements, arrangements,

agreements, licenses, permissions and other instruments, if any, of whatsoever nature,

relating to the Demerged Undertaking to which the Demerged Company is a party and

are subsisting or having effect on the Effective Date, shall be enforced/implemented in

full force and effect against or in favour of the Resulting Company, as the case may be,

and may be enforced by or against the Resulting Company as fully and eventually as if,

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instead of the Demerged Company, the Resulting Company had been a party thereto.

The Resulting Company may, if required, enter into and/or issue and/or execute deeds,

writings or confirmations or enter into any tripartite arrangements, confirmations or

novations, to which the Demerged Company will, if necessary, also be party in order to

give formal effect to the provisions of this Scheme, if so required. Further, the Resulting

Company shall be deemed to be authorized to execute any such deeds, writings or

confirmations on behalf of the Demerged Company and to implement or carry out all

formalities required on the part of the Demerged Undertaking of the Demerged

Company to give effect to the provisions of this Scheme.

CHARGES AND MORTGAGES

11.1 In so far as the existing Encumbrancesin respect of the Liabilities are concerned, such

Encumbrances shall, without any further act, instrument or deed be modified and shall

be extended to and shall operate only over the assets comprised in the Demerged

Undertaking, which have already been Encumbered in respect of the Liabilities as

transferred to the Resulting Company pursuant to this Scheme. Provided that if any of

the assets comprised in the Demerged Undertaking which are being transferred to the

Resulting Company pursuant to this Scheme have not been Encumbered in respect of

the Liabilities, such assets shall remain unencumbered and the existing Encumbrances

referred to above shall not be extended to and shall not operate over such assets. The

Scheme shall not operate to enlarge the Encumbrances, nor shall the Resulting

Company be obliged to create any further or additional security by virtue of the Scheme

becomingeffective . The absence of any formal amendment which may be required by

a lender or trustee or third party shall not affect the operation of the above.

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11.2 Subject to the other provisions of this Scheme, in so far as the assets forming part of

the Demerged Undertaking is concerned, the Encumbrances over such assets, to the

extent they relate to any loans or borrowings or debentures or other debt or debt

securities of the Remaining Business, shall, as and from the Effective Date, without any

further act, instrument or deed, stand released and discharged and shall no longer be

available as Encumbrances in relation to those liabilities of the Demerged Company

pertaining to the Remaining Business (and which shall continue with the Demerged

Company).

11.3 In so far as the existing Encumbrances in respect of the loans and other liabilities

relating to the Remaining Business are concerned, such Encumbrances shall, without

any further act, instrument or deed be continued with the Demerged Company, only on

the assets relating to the Remaining Business and the assets of the Demerged

Undertaking shall stand released therefrom.

11.4 Without prejudice to the provisions of the foregoing Clauses, the Demerged Company

and the Resulting Company shall enter into and execute such other deeds, instruments,

documents and/ or writings and/ or do all acts and deeds as may be required from the

Demerged Company, including the filing of necessary particulars and/ or modification(s)

of charge, with the Registrar of Companies to give formal effect to the provisions of this

Clause and foregoing Clauses, if required.

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12. CONSIDERATION AND ISSUE OF SHARES

12.1 Upon the Scheme becoming effective and in consideration of the transfer of the

Demerged Undertaking to the Resulting Company in accordance with the terms of the

Scheme, the Resulting Company shall issue and allotto the shareholders of the

Demerged company:

"For every 100(One hundred) fully paid equity shares of Rs. 10 (Ten Only)each

held in Demerged Company, 3 (Three) fully paid equity shares of Rs. 10 each

will be issued by the Resulting Company."

12.2 Any fractional entitlement arising out of issue and allotment of equity shares of the

Resulting Company to be shareholders of the Demerged Company pursuant to this

clause shall be rounded off to the nearest integer.

12.3 The issue and allotment of new equity shares of the Resulting Company as provided in

this Scheme as an integral part thereof, shall be deemed to have been carried out as if

the procedure laid down under section 42 and section 62 of the Act and any applicable

provisions of the Act, were duly complied with.

12.4 The approval of this Scheme by the shareholders of the Resulting Company under

Section 230 to 232 of the Act, shall be deemed to have the approval under sections 13,

14 and other applicable provisions of the Act and any other consents and approvals

required in this regard.

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12.5 The equity shares of the Resulting Company allotted under this Scheme to the members of the Demerged Company shall rank for dividend, voting rights in all other respects

paripassu with the existing equity shares of the Resulting Company.

13. CONDUCT OF OPERATIONS/ ACTIVITIES OF THE DEMERGED UNDERTAKING

OF DEMERGED COMPANY TILL THE EFFECTIVE DATE

13.1 With effect from the Appointed Date and up to and including the Effective Date ,the

Demerged Company shall carry on, and shall be deemed to have carried on, all the

business activities and operations relating to the Demerged Undertaking, and shall hold

and stand possessed of and shall be deemed to have held and stood possessed of the

assets, properties and liabilities of the Demerged Undertaking, on account of and / or

on behalf of and / or for the benefit of and / or in trust for, the Resulting Company. All

the profits or incomes accruing or arising and all expenditure or losses arising or incurred

(including all taxes, if any, paid or accruing in respect of any profits and income) by the

Demerged Company in relation to the Demerged Undertaking for the period

commencing from the Appointed Date shall, for all purposes, be treated and be deemed

to be and accrue as the profits or incomes, or as the case may be, expenditure or losses

(including taxes) of the Resulting Company. Any of the rights, powers, authorities and

privileges attached or related or pertaining to the Demerged Undertaking and exercised

by or available to the Demerged Company, with effect from the Appointed Date and up

to and including the Effective Date, shall be deemed to have been exercised for and on

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behalf of and as an agent for the Resulting Company. Further, any of the obligations,

duties and commitments attached, relating or pertaining to the Demerged Undertaking

that has been undertaken or discharged by the Demerged Company, with effect from the

Appointed Date and up to and including the Effective Date, shall be deemed to have

been undertaken or discharged for and on behalf of and as an agent for the Resulting

Company.

13.2 As and from the date of approval of this Scheme by the Boards of the

Demerged Company and the Resulting Company and till the Effective Date, the

Resulting Company and the Demerged Company shall be entitled to, pending and

subject to the sanction of the Scheme, apply to the Appropriate Authorities and all other

agencies, departments and authorities concerned as are necessary under any law for

such consents, approvals and sanctions which the Resulting Company may require to

carry on the business of the Demerged Undertaking.

13.3 As and from the date of approval of this Scheme by the Boards of the

Demerged Company and the Resulting Company and till the Effective Date, the

Demerged Company shall not alienate, charge, mortgage, encumber or otherwise deal

with the assets or any part thereof, other than in the normal course of business, without

the prior written consent of the Board of the Resulting Company.

13.4 As and from the date of approval of this Scheme by the Boards of the

Demerged Company and the Resulting Company and till the Effective Date, the

Demerged Company shall not vary the terms and conditions of service of its permanent

employees except in the ordinary course of its business.

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13.5 As and from the date of approval of this Scheme by the Boards of the Demerged Company and the Resulting Company and till the Effective Date, the Demerged Company shall not, without the prior consent of the Resulting Company, undertake any new business or a substantial expansion of its existing business in the Demerged Undertaking.

13.6 As and from the date of acceptance of this Scheme by the Boards of the Demerged Company and the Resulting Company and till the Effective Date, the Demerged Company and the Resulting Company shall cooperate with each other in a mutually agreeable, commercially reasonable and lawful arrangement and the Demerged Company shall use commercially reasonable efforts to, where required pursuant to applicable law or considered as being reasonably prudent, file applications to Appropriate Authorities for relevant governmental authorization or for approval of a court of law, Tribunal or any other authorization, approval, consent or waiver of a third party (if applicable), in the name of and for the benefit of the Resulting Company.

- 13.7 The Resulting Company and the Demerged Company shall extend full cooperation to each other to the extent required for obtaining the requisite licenses, permissions, approvals and achieving compliance required under the applicable laws.
- 13.8 The Boards of the Resulting Company and Demerged Company shall honor all commitments, agreements and arrangements executed between them in respect of this Scheme.

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13.9 Notwithstanding anything contained in the Scheme, both the Demerged Company and

the Resulting Company shall be at a liberty to declare such dividend as recommended

by the respective Boards of each company and in accordance with the articles of

association.

14. SAVING OF CONCLUDED TRANSACTIONS OR PROCEEDINGS

The transfer of the Demerged Undertaking under the Scheme and the continuance of

suits, appeals, or other proceedings by or against the Demerged Company shall not

affect any transaction or proceedings concluded by the Demerged Company, with or

without the prior written consent of the Resulting Company, during the period between

the date of acceptance of this Scheme by the Boards of the Demerged Company and

the Resulting Company and till the Effective Date, and the Resulting Company hereby

accepts and adopts all acts, deeds and things done and executed by the Demerged

Company as done and executed on behalf of itself.

15. CONDITIONALITY OF THE SCHEME

15.1 Subject to the directions of the NCLT, this Scheme is and shall be conditional upon the

following:

a) Obtaining the approval, by the requisite majority of such class of the

shareholders and creditors, if any, of the Demerged Company and, or, the

Resulting Company, as the case may be, if required and in accordance with the

directions of the NCLT;

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- b) Obtaining the sanction and orders under the provisions of sections 230 to 232 of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013 by the Demerged Company and the Resulting Company to the Scheme from the NCLTChennai Bench.;
- The Demerged Company and the Resulting Company each duly filing e-form INC 28 on the website of the Ministry of Corporate Affairs;

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PART - III

16. REDUCTION OF SHARE CAPITAL OF THE RESULTING COMPANY

16.1 Upon the Scheme coming into effect and with effect from the Appointed Date and pursuant to the Demerger of the Demerged Undertaking along with the Investment held in the Resulting Company by the Demerged Company, the paid-up share capital of the Resulting Company comprising of [1,164,240] equity shares of Rs. 10 (Rupees Ten Only) each aggregating to Rs. 1,16,42,400(Rupees One Crore Sixteen Lakhs Forty Two Thousand Four Hundred Only) shall stand reduced to [7,01,560] equity shares of Rs. 10 (Rupees Ten Only) each aggregating to Rs. 70,15,600 (Rupees [Seventy Lakhs Fifteen Thousand and Six Hundred Only]) and entire [233,276] 0.01% Compulsorily Convertible Non- Cumulative Preference shares 2 of Rs. 10 (Rupees Ten Only) each aggregating to Rs. 23,32,760 (Rupees [Twenty Three Lakhs Thrity Two Thousand Seven Hundered and Sixty Only) shall stand cancelled and the entire 307,335 0.01% Compulsorily Convertible Non- Cumulative Preference shares 5 of Rs. 10 (Rupees Ten Only) each aggregating to Rs. 30,73,350 (Rupees [Thirty Lakhs Seventy Three Thousand Three Hundered and Fifty Only shall stand cancelled , pursuant to Sections 230 to Section 232 read with Section 66 and other applicable provisions of the Act

16.2 Upon the Scheme coming into effect, the capital reduction as stated above, shall be effected as an integral part of this Scheme itself, without having to separately follow the provisions of Section 66 read with other applicable provisions of the Act and the order of the NCLT sanctioning this Scheme shall be deemed to be an order under Section 66 of the Act confirming the said capital reduction.

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16.3 The capital reduction shall not, in any way, result into extinguishment of any liability or diminution of any liability in respect of unpaid share capital or the payment to any

shareholder of any paid-up share capital.

16.4 The said capital reduction shall not have any adverse impact on the business operations of the Resulting Company to honour its commitment or to pay its debts in the ordinary course of business. Further, the said capital reduction does not in any manner alter, vary or affect the payment of any dues or outstanding amounts

including all or any of the statutory dues payable or outstanding.

16.5 The capital reduction will not have any adverse impact on the employees and workers of Resulting Company in any manner, and their service shall be continuous, and they

will continue to enjoy the same benefits as they used to before the capital reduction.

16.6 Notwithstanding the capital reduction in pursuance to this Scheme and subject to the orders of the NCLT, the Resulting Company shall not be required to add the words

"And Reduced" as a suffix.

17. ACCOUNTING TREATMENT PURSUANT TO THE SCHEME

17.1 The accounting treatment for the demerger of the Demerged Undertaking in the books

of the Demerged Company and the Resulting Company shall be in compliance with the

Accounting Standards specified under Section 133 of the Act as amended upto date or

any other relevant or related requirement under the Act and other generally accepted

accounting principles.

17.2 The amount of any inter-company balances and loans, debentures or advances

between the Demerged Undertaking and the Resulting Company, if any, shall stand

cancelled without any further act or deed, upon the Scheme coming into effect, and the

amounts so cancelled shall not be recorded in the books of account of the Resulting

Company

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In the books of the Demerged Company:

a) The assets and the liabilities of the Demerged Undertaking shall be transferred to the

Resulting Company at the values appearing in books of accounts of the Demerged

Company as on the Appointed Date and correspondingly reduced from its books of

account, at the book values appearing on the Appointed Date.

b) With effect from the Appointed Date, the Demerged Company shall account for the

demerger of Demerged Undertaking in its books of account in accordance with the

Accounting Standards (AS) andother applicable AS issued, as amended from time to

time, notified under Section 133 of the Act read with the Companies(Accounts)

Rules, 2014 and in accordance with prevailing guidelines and generally accepted

accounting principles in India.

c) The difference between the amount of assets and liabilities so transferred shall be

debited to the profit and loss account of the Demerged Company (if the value of the

assets transferred is more than the liabilities) or credited to the capital reserves account

of the Demerged Company (if the value of liabilities transferred is more than the value

of the assets).

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In the books of the Resulting Company:

a) Upon the Scheme coming into effect and with effect from the Appointed Date, the Resulting Company shall record the assets and liabilities comprised in the Demerged Undertaking transferred to and vested in pursuant to this Scheme, at the book values

as appearing in the books of the Demerged Company as on the close of business on

the day immediately prior to the Appointed Date.;

b) The Resulting Company shall credit the share capital account in its books of account

with the aggregate face value of the Equity Shares of the Resulting Company issued to

the shareholders of the Demerged Company; and

c) Notwithstanding anything to the contrary herein, upon this Scheme becoming effective,

the Resulting Company shall account the transaction in accordance with AS as notified

under Section 133 of the Companies Act, 2013 and read with the Companies (Accounts)

Rules, 2014 and generally accepted accounting principles, as may be amended from

time to time, in its books of accounts from the Appointed Date.

d) The excess or deficit, if any, remaining after recording the aforesaid entries shall be

credited by the Resulting Company to the 'capital reserve account' or debited to the

'goodwill account', as the case may be.

e) The Resulting Company's equity shares and preference shares held as investment by

the Demerged Company shall stand cancelled against the equity share capital and

preference share capital respectively of the Resulting Company at face value. The

cancellation of equity shares and preference shares will be affected as part of this Scheme

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in accordance with provisions of Sections 230 to 232 of the Act as per Clause 16 of this scheme. The excess remaining after cancellation of investments in equity and preference capital of the Resulting Company against the share capital and securities premium, shall be adjusted against the General reserves of the Resulting Company

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PART IV

GENERAL TERMS AND CONDITIONS APPLICABLE TO THIS SCHEME

18. COMPLETION

18.1 Upon obtaining order of the NCLT Chennai sanctioning the Scheme and upon completion of the conditionalities of the Scheme, as defined in Clause 15 of this Scheme, the Demerged Company shall convene a meeting of its Board of Directors for confirming the assets, properties, Liabilities and Identified Employees transferred under the Demerged Undertaking, as may be modified based on mutual agreement in writing with the Resulting Company; provided that failure to hold such meeting will not render the Scheme ineffective.

19. REMAINING BUSINESS

- 19.1 The Remaining Business of the Demerged Company and all the assets, liabilities and obligations pertaining thereto (including without limitation any liabilities arising on account of any regulatory and/ or governmental investigations and/ or actions involving or in relation to the Remaining Business of the Demerged Company) shall continue to belong to and be vested in and be managed by the Demerged Company.
- 19.2 All legal or other proceedings (whether civil or criminal including before any governmental authority) by or against the Demerged Company under any applicable laws whether pending on Effective Date or which may be instituted at any time, and in each case relating to the liability, obligation or duties of the Demerged Company in respect of the Remaining Business shall be continued and enforced, solely after the Effective Date, by or against the Demerged Company only.

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19.3 The Demerged Company shall carry on all business and activities pertaining or relating

to the Remaining Business in their own name and on their own account.

20. APPLICATION TO THE NATIONAL COMPANY LAW TRIBUNAL

The Demerged Company and the Resulting Company shall, with all reasonable

dispatch, make necessary applications / petition to the NCLT, under whose jurisdiction

the registered office of the Demerged Company and the Resulting Company are

situated, for the sanction of the Scheme.

21. MODIFICATION OR AMENDMENTS TO THE SCHEME

21.1 The Demerged Company and the Resulting Company may make, acting through their

respective Boards, or mutually consent to, any modifications or amendments to the

Scheme or to any conditions or limitations thereof, that the NCLT or any other competent

authority, may deem fit to direct or impose, or which may otherwise be considered

necessary or desirable, to solve all difficulties that may arise for carrying out the

Scheme, and do all acts, deeds and things necessary for giving effect to the Scheme or

the objectives thereof. The Demerged Company and the Resulting Company by their

respective Board or such other person or persons, as the respective Board may

authorize, including any committee or sub-committee thereof, shall be authorized to take

all such steps as may be necessary, desirable or proper to give effect to this Scheme

and to resolve any doubts, difficulties or questions whether by reason of any directive

or orders of any other authorities or otherwise howsoever arising out of or under or by

virtue of the Scheme and/or any matter concerned or connected therewith.

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21.2 For the purpose of giving effect to this Scheme or to any modification or amendments

thereof or additions thereto, the delegate(s) and / or directors of the Demerged

Company and the Resulting Company may give and are hereby authorized to determine

and give all such directions as are necessary including directions for settling or removing

any question of doubt or difficulty that may arise and such determination or directions,

as the case may be, shall be binding on all parties, in the same manner as if the same

were specifically incorporated in this Scheme.

21.3 The Demerged Company and the Resulting Company shall be at liberty to withdraw

from this Scheme, in case of any condition or alteration imposed by the Tribunal / NCLT

or any other authority or otherwise, if so mutually agreedin writing between the

Demerged Company and the Resulting Company.

22. SEVERABILITY

22.1 If any part of this Scheme hereof is invalid, ruled illegal by NCLT or any other competent

authority, or unenforceable under present or future laws, then it is the intention of the

Demerged Company and the Resulting Company that such part shall be severable from

the remainder of the Scheme. Further, if the deletion of such part of this Scheme may

cause this Scheme to become materially adverse to the Demerged Company and/ or

the Resulting Company, then in such case the Demerged Company and the Resulting

Company shall attempt to bring about a modification in the Scheme, as will best

preserve for the Demerged Company and the Resulting Company the benefits and

obligations of the Scheme, including but not limited to such part.

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22.2 If any part of this Scheme is found to be unworkable for any reason whatsoever, the

same shall not, subject to the mutual agreement of the Demerged Company and the

Resulting Company, affect the validity or implementation of the other parts and/or

provisions of this Scheme.

22.3 The non-receipt of any sanctions or approvals for a particular asset or liability forming

part of the Demerged Undertakings getting transferred pursuant to this Scheme, shall

not affect the effectiveness of the other parts of the Scheme, subject to the decision of

the Demerged Company and the Resulting Company through their respective

Boardscommittee of directors.

COSTS, CHARGES AND EXPENSES 23.

All taxes, stamp duties and registration charges, othercosts, charges,including duties,

levies and all other expensesarising out of or incurred in carrying out and implementing

this Scheme and matters incidental thereto shall be borne by the Demerged Company.

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SCHEDULE -I

Demerged Undertaking Assets as at 30.11.2022

SI.No	Particulars	Amount (INR in Lakhs)
1	Investments in Equity instruments (Unquoted) Trivitron Healthcare Private Limited (461957 Equity Shares of face value Rs. 10/= each)	16,277.22
2	Investments in Preference Shares (Unquoted) Trivitron Healthcare Private Limited (539318 Compulsory Convertible Preference Shares of face value Rs. 10/= each)	9,729.49
3	Inventories	0.05
4	Trade Receivables	119.65
5	Cash Balances with banks	309.14
6	Cash deposit with banks (ISRA FD lien with Trustee of Kotak Mahindra Investments Limited)	210.00
7	Short Term Loan and Advances - Capital Advance	0.20

Demergd Undertaking Liabilities

SI.No	Particulars	Amount (INR in Lakhs)
1	Long term Barrowings	2 6,089.12
2	Short term borrowings	3 17.16
3	Trade Payables	3,42.41
4	Other Current Liabilities	87.58
5	Short Term Provisions - Provision for Tax (Net of Adavnce Tax)	89.88

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MSKA & Associates

Floor 5, Main Building, Guna Complex New No. 443 & 445, Old No. 304 & 305, Anna Sal Teynampet, Chennai 600018, INDIA

INDEPENDENT AUDITOR'S REPORT

To the Members of Trivitron Healthcare Private Limited Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Trivitron Healthcare Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2022, and the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with Companies (Accounts) Rules, 2014 as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and profit and its cash flows for the year ended on that date.

Basis for Opinion

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

Emphasis of Matter

Color

We draw attention to Note no 31.2 related to reversal of input tax credit availed and provision created on input tax credit including interest with respect to purchases from one of the vendor. Additional impact if any is determinable only on completion of investigation by Goods and Service Tax (GST) Department.

Our opinion is not modified in respect of this matter.

Information Other than the Standalone¹ Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report but does not include the standalone financial statements and our auditor's report thereon.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

For TRIVITRON HEALTH CARE (P) LTD

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Ahmedebed | Benealunu | Chemist | Goe | Gunarium | Hydiscated | Kochi | Rollinia | Humbal | Plane

Chartered Accountants

Responsibilities of Management and Those charged with Governance for Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

We give in "Annexure A" a detailed description of Auditor's responsibilities for Audit of the Standalone Financial Statements.

Report on Other Legal and Regulatory Requirements

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- As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2. As required by Section 143(3) of the Act, we report that:
- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c. The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.

The matter described in Emphasis of Matter para above and Annexure C related to adequacy of the Internal financial control, in our opinion, may have an adverse effect on the functioning of the Company.

For TRIVITRON HEALTH CARE IF THE COMPANY.

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Brown Colony, Raw Hagar, Correspondent Colons, House, Tok. +91.22 6238 051

Moud Office: 602, Floor 6, Ruthings Titantum, Western Express Highway, Geetanjali Roshway Colony, Ram Hagar, Gonegoway 11, William 600632, Bettin, Tot. +91 22 6/28 6519
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Chartered Accountants

- g. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure C".
- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements - Refer Note 31 to the standalone financial statements.
 - The Company did not have any long-term contracts including derivative contracts for which there
 were any material foreseeable losses.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (i) The Management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Refer note 52 to the standalone financial statements

(ii) The Management has represented, that, to the best of it's knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities (Funding Parties), with the understanding, whether recorded in writing or otherwise, as on the date of this audit report, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Refer note 52 to the standalone financial statements

- (iii) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, and according to the information and explanations provided to us by the Management in this regard nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) as provided under (1) and (2) above, contain any material mis-statement.
- v. The company has neither declared nor paid any dividend during the year
- In our opinion, according to information, explanations given to us, the provisions of Section 197 of the Act and the rules thereunder are not applicable to the Company as it is a private Company.

For M S K A & Associates Chartered Accountants ICAI Firm Registration No. 105047W

Geetha Jeyakumar

Partner

Membership No.029409 UDIN: Z2029409BGAONB7940

Place: Chennal

Date: December 23, 2022

S CHARACTER OF THE ACTOR

For TRIVITRON HEALTH CARE (P) LTD.

Authorised Signatory

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Chartered Accountants

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT ON EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF TRIVITRON HEALTHCARE PRIVATE LIMITED

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether
 due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit
 evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a
 material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve
 collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that
 are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for
 expressing our opinion on whether the company has internal financial controls with reference to
 standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based
 on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that
 may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a
 material uncertainty exists, we are required to draw attention in our auditor's report to the related
 disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our
 opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
 However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including
 the disclosures, and whether the standalone financial statements represent the underlying transactions
 and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For M S K A & Associates Chartered Accountants ICAI Firm Registration No. 105047W

Geetha Jeyakumar

Partner

Membership No. 029409 UDIN: 22029409BGAONB7940

Place: Chennal

Date: December 23, 2022

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FOR TRIVITRON HEALTH CARE (P) LTD.

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Hood Office: 602, Floor 6, Roberta Tittarium, Wastern Express Highway, Contamiali Railway Colony, Rom Higgsr, Goregae's (E), Number 8000A3, INDIA, Tel: 491 22 6238 0549 Abmedabad | Newsystext | Channel | Gos | Garciarism | Hydersbad | Nobel | House | Hou

Chartered Accountants

ANNEXURE B TO INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF TRIVITRON HEALTHCARE PRIVATE LIMITED FOR THE YEAR ENDED MARCH 31, 2022

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report]

- (a) A. The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
 - B. The Company has maintained proper records showing full particulars of intangible assets.
- (b) All the Property, Plant and Equipment have not been physically verified by the management during the year but there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us, the title deeds of immovable properties are held in the name of the Company aggregating to Rs.679.11 Lakhs are pledged with the banks and are not available with the Company. The same has been independently confirmed by the bank and verified by us.
- (d) According to the information and explanations given to us, the Company has not revalued its property, plant and Equipment or intangible assets or both during the year. Accordingly, the requirements under paragraph 3(i)(d) of the Order are not applicable to the Company.
- (e) According to the information and explanations given to us, no proceeding has been initiated or pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder. Accordingly, the provisions stated in paragraph 3(i) (e) of the Order are not applicable to the Company.
- (a) The inventory has been physically verified during the year by the management. In our opinion, the frequency of verification, coverage & procedure of such verification is reasonable and appropriate. No material discrepancies were noticed on such verification.
- (b) The Company has been sanctioned working capital limits in excess of Rs. 5 crores in aggregate from Banks/financial institutions on the basis of security of current assets. Quarterly returns / statements are filed with such Banks/ financial institutions which are not in agreement with the books of account. Details of the same are as below.

Quarter Ended	Value or ner books of	Tues .	Rs.in Lakhs
Com ter Erided	accounts	Value as per quarterly return/statement	Discrepancy
June-2021	35,680	31,292	4,388
September-2021	34,676	24,920	9,756
December-2021	41,254	24,829	16,425
March-2022	11,367	17,943	(6,681)

Refer note no 7 to the standalone financial statements

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For TRIVITRON HEALTH CARE (P) LTD.

Chartered Accountants

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- (a) According to the information explanation provided to us, the Company has given guarantee to any other entity.
 - (A) The details of such loans or advances and guarantees or security to parties other than subsidiary, joint ventures and associates are as follows:

	Security R.L. Lan laking
Aggregate amount granted/provided during the year - Others	8,750
Balance Outstanding as at balance sheet date in respect of above cases - Others	
	8,750

- (b) According to the information and explanations given to us and based on the audit procedures performed by us, we are of the opinion that the terms and conditions in relation to investments made, guarantees provided are not prejudicial to the interest of the Company.
- (c) According to the information explanation provided to us, the Company has not any granted loans and / or advances in the nature of loans. Hence, the requirements under paragraph 3(iii)(c) to 3(iii)(f) of the Order are not applicable to the Company.
- According to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, in respect of loans, investments, guarantees and security made.
- v. According to the information and explanations given to us, the Company has not accepted any deposits from the public or amounts deemed to be deposits within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under.
- vi. The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.

vii.

- (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including goods and service tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess have been regularly deposited by the company with appropriate authorities in all cases during the year.
- (b) According to the information and explanation given to us and examination of records of the Company, the outstanding dues of income-tax, goods and service tax, customs duty, cess and any other statutory dues on account of any dispute, are as follows:

Name of the statute	Nature of dues	Period to which the amount relates	Forum where dispute is pending	Amount Involved (Rs.In Lakhs)	Amount unpaid (Rs. In Lakhs)
Customs Act, 1962	Countervalling duty	2010-14	Commissioner of Customs, Appeal	144.43	103.57

For TRIVITRON HEALTH CARE (P) LTD.

Nazukwaw Authorised Signatory

Chartered Accountants

- viii. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.
 - (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of Interest thereon to any lender.
 - (b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
 - (c) In our opinion and according to the information explanation provided to us, money raised by way of term loans during the year have been applied for the purpose for which they were raised.
 - (d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the standalone financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.
- (e) According to the information explanation given to us and on an overall examination of the standalone financial statements of the Company, we report that the company has not taken any funds from an any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, reporting under the clause 3(ix)(f) of the order is not applicable to the Company.
- (a) In our opinion and according to the information explanation given to us, the Company did not raise any money by way of initial public offer or further public offer (Including debt instruments) during the year. Hence, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.
- (b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year. Hence, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.
- (a) Based on our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we report that no material fraud by the Company nor on the Company has been noticed or reported during the course of our audit.
- (b) We have not come across of any instance of material fraud by the Company or on the Company during the course of audit of the standalone financial statement for the year ended March 31, 2022, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.
- (c) As represented to us by the Management, there are no whistic-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to Company.

xii. The Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.

For TRIVITRON HEALTH CARE (P) LTD.

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Chartered Accountants

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 188 of the Act, where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards. The provisions of Section 177 are not applicable to the Company and accordingly reporting under clause 3(xiii) of the Order insofar as it relates to Section 177 of the Act is not applicable to the Company.

xiv.

- (a) In our opinion and based on our examination, the Company has an Internal audit system commensurate with the size and nature of its business.
- (b) We have considered internal audit reports of the company issued till date, for the period under audit.
- xv. According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company.

XVI

- (a) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph 3 (xvi)(a) of the Order are not applicable to the Company.
- (b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph 3 (xvi)(b) of the Order are not applicable to the Company.
- (c) The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph 3 (xvi)(c) of the Order are not applicable to the Company.
- (d) The Group does not have any CIC as part of its group. Hence the provisions stated in paragraph 3 (xvi) (d) of the order are not applicable to the company.
- xvii. Based on the overall review of standalone financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in paragraph 3 (xvii) of the Order are not applicable to the Company.
- xviii. There has been no resignation of the statutory auditors during the year. Hence, the provisions stated in paragraph 3 (xviii) of the Order are not applicable to the Company.
- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

XX.

(a) According to the information and explanations given to us and based on our verification, the provisions of section 135 of the Act are applicable to the Company. The Company has made the required contributions during the year and there are no unspent amounts which are required to be transferred either to a Fund or to a Special Account as per the provisions of section 135 of the act read with schedule VII. Accordingly, reporting under clause 3(xx)(a) and clause 3(xx)(b) of the Order is not applicable to the Company.

For TRIVITRON HEALTH CARE (P) LTD.

Name and Authorised Signatory

Heed Office: 662, Floor 6, Rabela Titansam, Western Expens Highway, Coctantall Radiusy Colony, Rom Hoper, Gorogues (E), Mumbal 400063, INDRA, Tel: -91 22 6238 0519
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MSKA & Associates Chartered Accountants

xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standatone financial statements. Accordingly, no comment in respect of the said clause has been included in the report.

For M S K A & Associates Chartered Accountants ICAI Firm Registration No. 105047W

Geetha Jeyakumar

Partner

Membership No.029409 UDIN: 22079409BGAONB7940

Place: Chennal

Date: December 23, 2022

For TRIVITRON HEALTH CARE (P) LTD.

Chartered Accountants

ANNEXURE C TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF TRIVITRON HEALTHCARE PRIVATE LIMITED

[Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report of even date to the Members of Trivitron Healthcare Private Limited on the Financial Statements for the year ended March 31, 2022

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

Qualified Opinion

We have audited the internal financial controls with reference to standalone financial statements of Trivitron Healthcare Private Limited ("the Company") as of March 31, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, maintained adequate internal financial controls with reference to standalone financial statements as of March 31, 2022, based on the internal control with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI) (the "Guidance Note"), and except for the possible effects of the material weakness described above on the achievement of the objectives of the control criteria, the Company's internal financial controls with reference to standalone financial statements were operating effectively as of March 31, 2022.

We have considered the material weakness identified and reported below in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2022 standalone financial statements of the Company, and the material weakness do not affect our opinion on the standalone financial statements of the Company.

Basis of Qualified Opinion

According to the information and explanations given to us and based on our audit, the following material weakness has been identified in the operating effectiveness of the Company's internal financial controls with reference to standalone financial statements as at March 31, 2022:

 The Company's internal financial controls over statutory compliances relating to Goods and service tax were not operating effectively which could potentially result in the Company recognizing assets which are not realizable.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control with reference to standalone financial statements, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

For TRIVITRON HEALTH CARE (P) LTD.

Chartered Accountants

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to standalone financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls with reference to standalone financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls With reference to Standalone Financial Statements

A Company's internal financial control with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control with reference to standalone financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls With reference to Standalone financial statements

Because of the inherent limitations of internal financial controls with reference to standalone financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to standalone financial statements to future periods are subject to the risk that the internal financial control with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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For M S K A & Associates Chartered Accountants ICAI Firm Registration No. 105047W

Geetha Jeyakumar

Partner

Membership No. 029409 UDIN: 220294098GAONB7940

Place: Chennal

Date: December 23, 2022

FOR TRIVITRON HEALTH CARE (P) LTD.

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Authorised Signatory

Head Office: 602, Floor 6. Reheja Titanium. Western Express Highway, Gentarijan Rathway Colony, Rum Higgir, Goregator (E). Alumbai 400363, BNMA, Tel: +91.72 6238 0519
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Trivitrus Healthcare Private Limited Neurdalone Balance Sheet as at 31st March 2022. (All annums are INR in Lakhs, unless otherwise stated)

	Note	Arat	As at
EQUITY AND LIABILITIES		31 March 2022	31 March 2021
Shareholders' funds			
Stare covini			
Roserves and surplus	3	385.90	383.60
	4	30.788 IA	34,794 16
Non-current fubilities		31,174.08	25,480.68
Long-torn bostonary	\$		
Leng-acts: provingers	5	支141.76	1,519.84
	0:	94.87	69.13
Current Subdicies		3.236.63	1,589.26
Short-term burnings		AMERICA CONT. I TANK	
rade payables	3	9,625,64	7,719.37
final surstanding discs of micro and small enterprises			
Total mestanding thirs of creditors other than micro and small enterprises		19.96	29.33
Chica Cittata Halidata	(100)	6,191.84	11,799.52
Short arm precisions		6,953.91	7,935.80
	9	291 47	349.78
TOTAL EQUITY AND LIABILITIES	74-30-0	24,992.22	26,834.80
		59,402.93	53,614.14
ASSETS			
Non-current assets			
Property other and equipment and imagible assets			
Property, plant and experience	ter	5,227.97	
imangible assess	11	234.27	4,663.73
A lighted morel, or progress.	10.1	2.714.28	300.52
Settlement exercitients	12	12.457.85	1.579.58
Defined tox asserted)	D	1,139.63	12.450.85
Leng-tons know and advances	14	1,490.77	565.12
Office nem-current assets	15	42.60	1,401 68
Planetty Co. Co.	11	23,317,37	73.14
Electrical assets		20131	27,547,87
Carton en compres	16	1.751.90	1010000001
les eternes	12	1.452.43	1,136,34
Trade sees valdes	18	7.934.83	5,16%,40
Cinh and Cash Equivalents	196	17.8%) 58	10.647 5a
Shall term limits and advances:	14	5.043 EK	9.452.56
Other pureret ansets.	20	391.92	5,509.71
		36,065.56	194.5k
TOTAL ASSETS	_	CONTRACTOR OF THE PROPERTY OF	32,057.07
Not accompanying mises familing part of the financial indements.	constant and a second	59,462,93	53,694,14
A STATE OF THE PART OF THE PAR	14.7		The second secon

As per our report of even data

For MNRA & Associated

Chartered Accountages ICAFFern Registration No. 1050476

Geetra & Geetha Jeyakamar

Permer.

Membership No. 029409

For and on inchalf of Heinrid of Directors of Vizivitrum Henlifscare Private Limited Co. 145, 1035, 1035FTCD40555

Raviel Stittel

Exerutive Director and

Group Chief Financial Officer DIN: 07898887

GSK Velu Chairman and

Minaging Director DIN 00894980

Namedwan S. Vasudevan Corspany Secretary

Place: Channer Date: 23-12-2022

Place Chemia One: 23-12-2037



For TRIVITRON HEALTH CARE (P) LTD.

Marulwan Authorised Signatory

Trivitria Healthcare Private Limited Standaline Statement of Profit and Loss for the year ended 31st Murch 2022 13.0 amounts are INR In Labor, orders often seed;

	Note	Fur the year ended	For the year ended
Reseaux from operations	21	31 March 2022	31 March 2021
Sale of products	25	746.55	
Sale of acrosces		50,539.61	96,358.75
Other operating respitues		1,270.98	379.50
		1,045.01	19.55
201		52,951,60	46,937 (9)
Other income	22		
Total researcity	-4	2,719.73	875.81
		55,675.13	47.811.61
Expenses			47,811,61
Cost of materials consumed	**		
Parallares of stock-m-trade	23	18.661.35	17,976.05
Changes in inventories of nork-in-progress, familied proces and stock-in-trade	24	14,370.21	7.450 26
Employee herefiles	23	£33£ 70g	1,253.91
France costs	36	4,545.73	3,877.25
Department and montes is sen	27	1.100.22	#12.71
Offici cipersos	28 29	574.10	647.2
Total expenses (11)	29	9,363.61	0.559.82
Profet (1) and before and a six	-	48,269,61	42,577.71
Profit ((Loss) before exceptional items and tax (100 = 1 - 11)		7,414,72	www.ac.
Exceptional thems (IV)	36	1991 1972	5,233,90
	540.		(1.391.19)
Profit / (Lass) before tax (V = HI + IV)	-	7,414.71	
Las represes:		19414.17	3.842.71
Content Tax			
Elektroid tax ecredity: grapmen		1,507.22	1.39517
		(876,50)	(963.12)
Total tas expense (VI)		1 00000	
Prufit / (Luss) for the year (VII = V - VI)		1,420.72	242.06
		5,994.00	3,680,66
harnings per equity share			20010000
[numinal value of share INR 10 (previous year : INR 10)]	40		
FR/ISHC		120000	
Urband		514.86	309.27
		407.45	244.75
See accompanying error forming part of the financial statements			
The state of the s			

As per our report of even date

For MNKA & Associates Chartered Accountsies

R'Al Fam Registration No. 100047W

CHENNA

Geetha ky

Pattere

Morebealop No. (2940)

For and an habilif of Board of Otrectors of Trindron Bealthouse Private Limited GN 1985 1073(1990)*TC040515

Executive Director and

Group Chief Founciel Officer DN: 07898887

G S K Vote Charmon and Managing Drector

Managing Director DDN: 50994980

Nasuderau S. Yasaderau Company Secretary

Place Chemai Date: 23-12-2022

Place Clemes Dine 23-13-2922

For TRIVITRON HEALTH CARE (P) LTD.

Trivitron Healthcare Private Limited

Standalore Cash Flon Statement for the year ended 31st March 2022

[All amounts are INR in Lakho, unless otherwise stated]

		For the year ended 31 March 2022	For the year ended 31 March 2021
Cash then from operating activities.			21 March 2021
Net Protit before tax			
Alfontonency for:		7.414.72	3.842 69
Depreciation and amortization		1966	
Provesion for doubtful receivable		574.19	647.21
Prevision for increasery		SERVICE	963.47
Provision for doubtful deposits and advances		(577.68)	398.71
Liabilities no linears required, written book-		301.19	132.31
Proximing for doubtful receivables no longer required, written	tack	(2:29)	**
Finance colds			+
COST import virtue of 2		1,160.22 500.00	312.72
Provision for CST		671.93	-7/
Rad deltes motion of I		604.93	0240755
(Profit) Loss on write of 1 / Sale of property plant and opopue	rt.	(40.09)	476.03
Lores on the tip of of this countries		2.553.61	18.70
Prafit on rederaption of mutual funds		(34.89)	22.27
Unrealized foreign enclunge differences (net)		31 80	(171.21)
Devidend income from instant funds			135.35
Dividend income from Non-Current Investment (subsidiary) on	of sendary)	(273.79)	(0.04)
interest meetre from sub-uctances Interest meetre others			(192.54)
		(550.94)	(2711)
Provision for Dimmention in value of investments.			
Operating cash flow before working capital changes Increase in investments		11,764.87	7,669.21
(Decreme) / increase in trade receivables		(271 98)	(1,308.51)
Increase in loans and advances and other current usees		2,690.71	(7,760,20)
(Decrease) / Increase in liabilities and movision		1336.771	(3,403,34)
Cash generated from operations		(4.621.19)	11,900:70
I work taxes refinal account ((paid)		9.165.64	7,228.95
		(1,321.52)	(1,480,69)
Net cash generated from operating activities	A	7,844,12	5,749.26
Cash flow fema investing activities			
Practice or construction of property, plant & comprises	God Service		
	Incidend reports	(2,693.61)	(2.187.88)
Sale of property, plant & equipment			interant
Investment made in mutual flowly		134.61	
Proceeds from sale of investments mutual funds		(1,899.91)	(530,03)
(Investment) /Redemption/ maturity in bank deposits (net) (net)	to missed	1,749.14	2,090.11
reasonates, masses trains above amountains	Service Control	(11,417.45)	(2.71) 101
investment mode in subsidiary		12.009	7. 17.37
Represent of four given to subsidiaries.		11.001	400
Interest received from sobs diacies		-	303-45
Interest received from others		267.94	27.11
Divided income tion Non Current Investment (subsidiary) uses	Venture)	273.79	16.07 192.54
Ovidend issues from many finals Net cash used in investing activities		*	0.04
ver care men in investing activities	- 8	(13,587.49)	(2,801.69)
Cash flow from financing activities		222.00000000	11000000
Property from borrowings			
(Repayment) of burronings		3,527.59	200
Firstner costs paid		-	294.08
Water Street,		(790.41)	(805.22)
Not rash generated from / (used) in financing artistics	c	2,737.18	(511.14)
Net (decrease)/Increase in cash and each equivalents	(A+B+C)	(3,006,19)	2,435.43
Cash and cash equivalents at the beginning of the year		5.820.18	3,384.75
Cash and cash equivalents at the end of the year (see below)		2,814.00	5,920,18



For TRIVITRON HEALTH CARE (P) LTD.

Nanedwan. Authorised Signatory

Trivitrum Healtheare Private Limited Standaline Cash Flew Statement for the year ended 31st March 2022 (All amounts are Dilk in Lukhu, unless otherwise stated)

Notes to cash flow statement Cash on hand	Note 19	As at 31 March 2022	As at 31 March 2021
Bulances with hunks		1.36	1.91
 in current accounts (such original numbers of 5 months or less) 		2.242.55 569.59 2,814.86	1.841.82 3,976.45 5.820.18

See accompanying notes forming part of the financial samements

As per our report of even date

For MSKA & Associates

Chartered Accountants
ICAI Faire Registration No. 105047W

Geetha Jeyakamar

Partiecy

Membership No. 029409

For and on behalf of Board of Discolors of

Trestron Healthcare Private Limited
City DESI 10 TN 1998PTC 140315

G 5 R-Velu Cusman and

Charman and Managing Director DIN: 03894980 Raves Mittal

Executive Director and
Group Chief Financial Officer
DIN: 07838887

Manudulau S. Varadevan Company Secretary

Place Chennal Date 23-12-2022

Place Chemia Date 23-12-2022

PASSOCIAL DEPOSIT OF THE PASSOCIAL DEPOSIT OF

For TRIVITRON HEALTH CARE (P) LTD.

Nanulusau Authorised Signatory Frivitrum Healthcare Peivate Limited

Nates to Standalane financial statements for the year unded 31st March 2022

(All mounts are DAR in Lakho, unless otherway states)

1 Backenund

I'm iron Herbicare Nevate Limited ("the Company" THPL) and incorporated on IE May 1995 in the name and style, Chicor Diagnostics Limited (CDL) under the parameters of the Companies Act, 1955. On 33 October 2008, the mase of the Company was changed to Territoral Italiance Printed Limited. The Company is predominantly engaged in the business of manufacturing and distribution of medical diagnostics, imaging equipment, critical case and dialysis care equipment and emissionables, other healthcare products and hospital supplies excluding diagnostic regions and Radiation Protection Apparels and Accessaries.

Negatificant accounting policies

a) Basis of preparation of financial statements

The financial natureses of the Company have been prepared to accordance with the Committy Accopted According Principles in India (Indian GAAP) in comply with the according standards as prescribed under section (33) of the Companies (Account) Rober, 2014 of the principles of the Act, to the cutout satisfied and applicable and other according principles governily accepted as locks. The financial manuscent have been prepared as according mother the biotextal conformation and on a correlation for the financial statements are consistent unto those believed on the previous of the financial statements are consistent unto those believed in the previous year.

b) Use of estimates

The proportion of the freezont entermines in confermine with Indian GAAP requires the following continues and entermines and entermines considered in the appendix mounts of most and indiances (including continues tablicies) and the reported mounts and accesses starting the year. The Management believes that the entermines and in proportion of the financial electronic are product and exaministic. From results could define the so these estimates and the differences between the school results and the comment are recognised in the procedo in which the tensity are known instantialise.

c) Property, plant and equipment and dependation

Property, plant and operpoint are carried at cost of suspensions or environments less are uniford dispreciation. The cost of air then of property plant and epipercest comprehents to purchase the purchase property distributed and of branching the room to traveling candidous for its intended acc, any trade discussion and relinities are Solution in armong at the purchase proce.

Softwapered expenditures refused to an item of property, plant and equipment are added to its best, value only of they increase the future benefits from the extenting uses largered in pervisors removed number of performance.

Property offer and equipment under construction are disclosed as expired work in progress.

Letters under which the company assumes substantially all the miles and covaries of essentialp are classified as futures beares. Assume takes on finance beare (see minute) experienced at this value of the asset or present value of the minutes have payments as a reportional between the finance charge and the reduction of the containing labeling. The finance charge is allocated to periods through the large men so as to position a currently periodic rate of instruction of the containing labeling of the leading the each period.

Department on projectly, plant and equipment is provided on a straight line method more the model lines of the assets. The Company has carried out a durated technical evaluation and determined the world lines of the assets in he in they with defectable II to the Companies Act. 2013, except for protein companies of assets retire below table) which are deposited board on original life which represent the commonle life of work assets.

Asset Black	Useful Life (in years)
Utolskings.	3 to 30
Killiue Engripsiones	1
Plant and machiners.	3- no 18
Computate	3 to 5
Velade	7 so 10

Depresenting the the year is recognised in the sustances of profit and time. In respect of the revoluted assets, the additional depreciation relatable to revolutions the state in transferred force recognistics express to general essentia.

The sectid fives are avenued by the management at each formerial year end and revised, if appropriate, to case of a services, the automorphise dependence of chapter of the community souther fact.

EDS-

For TRIVITRON HEALTH CARE (P) LTD.

Trivitron Hesishcure Private Limited

Notes to Shandshore financial statements for the year unded 51:st March 2022

(All associates IVR to Lakin, unless otherwise stated)

Significant secouring policies (continued)

A property, pass & equipment is eliminated from the financial statements on disputal of whose so further benefit is expected four its use and dequival

Carse or forces orieing from disposal of property, plant & equipment which are carried at cast are recognised in the Suscessor of profes and loss. In case of Biginsal of revalent laster, the disference between next disposal percents and the not book value is charged condited to the contenent of paint and loss except that is the cutter that such a loss is related to an exercise suspice on that asset recognised in newharmon receive, it is charged disposity to that receive

Leasehold hard and leasehold suprescreens are americal over the remaining social file of the arrest or the period of lease, whichever is leaved

d) lottingible assets and amartication

Combrill

CHENNA

Conducil that arrest on an assurgament or on the exquisition of a business is presented as an intemplate state in the previous year.

Groups III arising from annipatorism is interested at one loss accumulated americanous and accumulated impairment loss, if any . Such goodwill is americand ever its estimated useful life or time years whatever in shorter.

Geodes II arrived on sequences of business in measured at time buy occumulated importance has.

Goods ill is tested for response or annually

Acquired imagelife mass

bramphic stock the tre sequent by the Company or measured initially at cast. After moved accompanies, on intergible asset is covided at its cost less any scientified assertion and any accomplished asset has any

Subsequent expensions is expensived only when it increases the financ examines benefits from the specific asset to which it refutes

hiernally generated sample aroun

becoming presented goods of in nor recognized as an most. With regard to other immedity percented image ble assen-

- is inspending on recently activates, and other souls the prospect of gaining new activates in sectional Samulodge and understanding, is economical as the estimates of professed loss as incorrect.
- ii) Development activities involve a plan or design for the production of new or substantially engrented products or processes. Development expenditure is capitallised only if development units can be increased reliable, the product or process is defined and communically feedble, future environment benefits are probable, and the Computer increase in and has sufficient research to complete the development and to use the asset. The expenditure expenditure excludes the cost of minusch, describiture increased that are describy abelianable to proposing the next for its intended out, and develop attributable betweening costs (in the same master as in the case of property, plant & operation.) Other development expenditures is recognized in momentum of profit and loss as increased.

intemplific servits are immerced in the statement of profit and laws over their estimated suitful first, from the date fast flag are available for one heard on the expected potents of commercial on a charged base have. Accordingly, as powers, these are being amortized on a charged base have. In accordance with the applicable According Standard, the Company follows a relatable groundworn that the world life of an estingable soon will not exceed ton yourse from the date when the sound life of an estingable soon will not exceed ton yourse from the date when the sound life of an entangible soon is funger than two years in it amortized over the best extensive of as would be for the many ble many the many ble many the not yet available for one are resided controlly for impactness.

	Description	Estimated useful life	
ebure		Tyren	
oresulations.		1,5101	
C. C. Strategier and C.		Super	

the market and seeful laws are reviewed in each reporting date. If the sacial life of an arrest is estimated to be registerably different from previous encourse, the accommission period is changed accommission by the expected pattern of accommiss to sellut the changed pottern.

An impagable awar is demongraphed an disposal or when no figure connects benefits are expected from in one and disposal.

Lenses serving than processes and green or lesses arising them cireptod of an incomplete sense ore measured as the defference between the net disposal proceeds and the careging servine of the root and not exceptional in the processes of yould seek lens.

FOR TRIVITRON HEALTH CARE (P) LTD.

Authorised Signatory

Vasudivan

Leivitrus Hoshikare Peivate Limited

Notes to Standalour financial statetories for the year ended 31st Narch 2022
(Milliamours are DR In Lakks, unless otherwise states)

2 Significant accounting policies (continued)

e) Impairment of pour

The Company ancreases at each habater share data whether there is any indication that an inset may be separed. If any each indication exists, the Company comments the exceedable constant thinker of not evaluable value and who is sent of the core. If such recoverable amount of the cash generating unit to which the most belongs is less than its exceedant present, the corporate amount. The collection is retained as an imposment less and is socious or in a successful amount of appreciately assessed impairmed less on length exceeds the most is not constructed as an imposment less and in socious is an indication of another them. If it has indicated the excess of a maximum of depreciated historical cost.

fi feveragement

becamens for our rankly realizable and introduce to be held for not more than a year from the date of acquisition are closefled as control incomments. At other investments are obtained as integrees investments, the expected as being decreased within 12 months after the representation to be proceeded order. Yearness assets "as "Current govern of long term investments," in constitution with the numericon-current elementaries and the proceeding of the proceeding of the process of the

Languages investments are esterned at creat less diminution in value, other than temporary , discovered argumently for each individual investment.

Current assessments my control or the lower of east and the value.

Are reductions in the currying process and any poverable of each reductions are charged or control to the statement of professed loss.

gà Inventorie

In crumies are valued as forms of emit not walkable value. Cost is accurated using scaleful examps enclude. Cost includes postlare cost and all expenses received as bringing the increases and second facultium and conditions. One includes all taxos and dates, but excludes dation and second or submedied from the authorities. Wask-in-progress and fineded goods include appropriate perspection of exactingly.

No redwards value is the estimated selling price in the sedimity course of business, less the estimated costs of complation and the estimated costs necessary to make the sele-

The set unincide value of work-in-propose is decrement with reference to the reling prices of related funders products. Now materials and other supplies held for use in the production of funderd products are now winess down below card except to cases where monoral prices have declined and it is estimated that the cost of the funderd products will except their our exclusive value.

The companion of ever and not realizable value is made on an item-by-little basis

h) Operating leaves

Assets required under frame safets than finance leaves are classified an expensing lumes. The surel leave remain discission as extended contail measured in respect of an axist taken as opening leave are classed on the statement of grade and leave as a satisfia fine have over the horse term unders another systematic beats a some expensional of the same pattern of the basels being of the same pattern of the basels being of over the last contains an over the last contains and over the last contains and the basels.

is Resemis exception

Revenue from sale of goods is recognized to the time when all algorithms rives and covariat of munority are transformed to the layer, which generally covariate with the dispatch. Activate has no because of the centrust. Revenue then provides a recognized upon rendering of services. Revenue, from monitoring an entering pre-risk events be provided in the contract. Sevenue is recognized of the conjugate an expenditure of the contract sevenue in the provided pre-risk events again due to confine the arrivation to the contract of the contract

The Company recognises commission income where applicable, upon appearal of sales by its principals.

Dividend vicence in recipies of show the right to receive the payment is established.

branca secure on deposits is recognised in the time preportionate method.

GIERRA GIERRA

For TRIVITRON HEALTH CARE (P) LTD.

Teivitrum Healthcare Private Limited Notes to Standalous financial statements for the year ended 3 lst March 2022 [All mounts no Dift in (able, unless otherwise stated)

2. Significant accounting pulicies (continued)

j) Fareige exchange transactions

Towastions in foreign currences are recorded at the evaluage cases prevailing on the date of the transaction. Monetary assets and liabilities determinated in foreign currency on translated at each of enchange on the balance short date. Exchange differences among no foreign currency transactions are recognized in the statement of goalst and from.

In relation to the floward comment extend into a hindge the foreign containty risk of the underlying constanding at the balance above the exchange difference is colorabled as the difference between the fiveign cannot amounted at the evaluation as the difference between the fiveign cannot around a contract translated at the evaluation of the later of the date of inception of the invested exchange contact and the later of the date of inception of the invested exchange contact and the later resurring date. Note exchange differences are recognised in the extension of profits and loss in the reporting point in which the evaluation relative contact is another of profits and loss in the reporting point in which the evaluation of the contact contact is another or as an expense or as on expense for the profit of the contact. Any profit or loss attaining on the cancellation or reserval of farward contacts in recognised as an income or as an expense for the period.

is accordance with the association of "Accounting for Desiratives" made by the Institute of Chartened Accountant of India USCA.") on March 26, 2008, described in the statement of specific and loss.

k) Emplayer benefits

Short-term cophyce benefits

Employee lensitie papelic wholly within twelve menths of receiving amployee services are classified as short-term employee benefits. These benefits include saluries and wages, bostes and oversum. The undiscounted amount of start-term ramployee benefits to be paid in overlange for employee services is recognized as an expense is the related service is sendand by amployees.

Pant-coupley seems bestefun

Defined contribution plans

A defined commissions plan is a year employment benefit plan under which an early pays aposited contributions to a separate contry and has no obligation to pay any timber amounts. The Company makes specified mentilely commissions towards employee provident fixed to Government administered provident stand under which is a defined commission plan. The Company's contribution is recognized as an expense in the attraction of profit and lasts during the private in which the projector employee resident the school service.

Indianal humble plans

The Company provides for grainity, a defined instant actionment Pinn (the "Countrily Pinn") covering eligible complayers. The Pinn provides payment to vested couplayers a retirement, dusts of accumulation of amplications, of an annual fused on the evoyorists couplage is salary and the tensor of employment with the Company. The Company provides the gatastic benefit throughy analysis contribution to a fund managed by the Life learnance Corporation of fields ("LIC"). Under the atheren, the sent interest obligation remains with the Company addressly the LIC administrates for returns.

The Company's not obligation in respect of a defined branche plan is calculated by estimating the amount of figure boseful that employees have carried in return for their service in the current and price periods, that beautile is discounted to determine its present value. Any service point and service ones and this fair value of two plan cases are deduced. The calculation of the Company's obligation under each of the two plans is performed annually by a qualified accuracy using the projected and used instruct.

The Company occupiers of actional gives and losses aming from defend benefit plans controllarily in the statement of profit and loss

Compressed About

The compleyees can correctioned a portion of the uncertaintd account compensated absences and utilize in inflators service periods or receive usa's compensation on transaction of entirelyment. The Company records to obligation for such compensated obsences in the period in which the complexes condens the increase this conference. The obligation is minimized on the basis of adequation account observed using the perioded was received unit residenced.



For TRIVITRON HEALTH CARE (P) LTD.

Teixiteen Healthcare Private Limited Notes to Standalone financial statements for the year ended 31st March 2022 its are INFP in Laking unless scherwise stated)

2 Significant accounting policies (condensed)

by Income Taxes

ses coment tox (i.e. consum of tan for the porcol determined in secondary, with the income out fair) and defenced tox charge or credit treflecting the tiss effects of turning differences between understrong medical and treatible message for the partiest). Accomments expected as the extension of profit and time except that are sequence extended to news encounted density in tearners in also recognized in those treative. Cutters tax is increased at the amount expected to be paid to toccovered from the treation unfortiers, mong the applicable are time and tax how. Ordered tax is increased in respect of timing differences between treative section and accounting necessary is differences to one period and are expected in one or many using distinctive review to one manufacturing account of contractive that are person and are capture of revenus in one or many advanced or expension. The deferred tax charge or credit and the corresponding deferred tax in the first or a same or recognized using the tax cases that the reset tax in the capture of the contractive procedure of contractive recognized only to the extent force is expensible containing that the reset can be realized in finance, however, where there is another terms or carry forward baseons has under treatment town, deferred too soons are recognized only of there is a virtual common of explication of such sound. Deferred tax are not recognized as at each halance should do not written down or winter up to reflect the amount the investmenthy increasily certain (as the case may be to be realized.

Minimum Alternative Tax ("MAT") under the provisions of the incomment, Act, 1961 to recognized as current tax as the statement of profit and four. The credit available under the Act to respect of MAT gold in recognized as an asset only when and to the extent time to convocing evidence that the company will pay toronal associates the period for which the MAT credit contin cannot forward for set-off against the neutral tax finding. MAT excels recognized as an sest is reviewed at each bulance electrifier and written down to the extent the altiresaid concracing evidence to larger exest.

m) Earnings per share

Basic carrings per state in compact by deviding our grafit or less for the period attributable to equity shareholders by the weighted average number of shares summaring device for year. Deleted carrings per share account one computed after offering the effects of all distance parameter of source. The number of shores used in computing climate comman per thirse computes the weighted average member of above considered for convering brace commangs per thirse, and also the weighted overage member of equity there, which could have been inseed on the conversion of all delutive potential desert. The deluted potential equity shares me advoced the the proceeds reprivable, bad the situess been according toward at the volume to a the overage market value of the maximum observe). Diluting paterness report of the proceed as the connected as of the beginning of the period, unless record at a later date.

A processor is exceptioned of as a result of a past every, the Company has a present chappions that can be estimated reliably, and it is probable that an earlier of communic function will be required as paste the obliquation. Provisions are recognised at the best commune of the expensions required to needs the present obliquation as the behaves trees that. The provisions are measured on an undiscounted has a

Wirming costs are extremed on the basis of a technical prolution and pare experience. Provisions is made for extremed liability in respect of manuacy costs in the year of sale of goods.

Processor in stripture of less contingencies relating to claims, Integrition, interconnect, from percollect, etc. etc recognised when it is probable that is liability has been required, and the assistant can be estimated reliably.

nt Confegent liabilities and contingent worth

A convergent hoteless cross where there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an exallow of recurrence, or a present abliquator whose amount cannot be estimated reliably. Contangues hashing do not scarrant provisions, but are disclosed solices the possibility of entition of recurrence is remote. Contingent amons are recognized not disclosed as the financial statements. However, contingent amons are recognized or the foreign and of the recognized or the period to which the charge occurs

pt Carle Beat

Cash flows are reported using the indicest are their, whereby profit before tax in adjusted for the efficies of transactions of a cast-each return and any deferrels or seconds of just or future each receipts or payments. The each flows from expeller revision governing, firenessing and structure of the Company are

Cash and cash equivalents (for purposes of Cash Flow Statement):
Cash comprises cash on band and demend deposits with banks. Cash convolues any other-ages balances (with an original maturity of deep roundle or less fluid the date of sequences; highly liquid exeminants that we readily converted one known amounts of each and which are subject to insignificant risk of charges

qt Goods and Services too imput credit

ASSO

CHENNA

Grade and Services in sepan orotic is recovered for in the books in the good in which the analyticing purchases made / narrices recovered in accounted and when these is selectable certainty in analogs (unliving the reader

Based on the nature of products 2 activities of the Company and the natural time between acquisition of easts and their outstation or each equivalence, the Company has determined its operating cyclic as 12 mentile for the propose of classification of its assets and Substitutes as current and non-content.

For TRIVITRON HEALTH CARE (P) LTD.

Norwhere Authorised Signatory

Unitions Beatleane Private Limited

Notes to Minodeless function of presents for the near under Stat March 1902

(All resents on Dall to Lake and an office and another.)

	Acad	As a
	31 March 3022	\$1 March 1001
Starr expital		

are The details of contention, must, subscalled and point up there expectation as under-

heart, reducibel and paid up 1 to 3 for growing and a control of the first start folly growing 1 to 3 for growing are a control of the first start folly growing 14 1/10 (processes year 173 174) to 6.7% among bendy controlled to control only profession about 2 of 1000 15 1/10 (processes and 1000 for growing bendy controlled to control only profession about 5 of 1000 15 1/10 (processes and 1000 for growing bendy controlled to control only profession about 5 of 1000 15 1/10 (processes and 1000 for growing bendy controlled to control only profession about 5 of 1000 15 1/10 (processes and 1000 for growing bendy controlled to control only profession about 5 of 1000 15 1/10 (processes and 1000 for growing bendy controlled to control only profession about 5 of 1000 15 1/10 (processes and 1000 for growing bendy controlled to control only profession about 5 of 1000 15 1/10 (processes and 1000 for growing bendy controlled to control only profession about 5 of 1000 15 1/10 (processes and 1000 for growing bendy controlled to	LINE DRIVEN STATE AND THE SPACE STATE OF THE	48H90 3HH90	489 00°
1 to	The state of the s		718.20
Hall's ignorates pair 176 (186) to "composited intermediate profession about 2 of DNR 20.33 22. Hall's ignorates pair 2018 (140) composited intermediate profession about 5 of DNR 42.44 42. Hall's ignorates pair 2018 (140) composited intermediate profession places for DNR 42.44 42. Hall's ignorates pair 247-98 (140) composited intermediate profession places for DNR 42.44 42. Hall's ignorate pair 247-98 (140) composited intermediate profession places for DNR 42.44 Hall's ignorate pair 100, 1250 (140) composited intermediate profession places for DNR 42.45 Hall's ignorate pair 170, 170, 1701 (140) (150) composited pair and the profession places of 170, 170, 170, 170, 170, 170, 170, 170,	httar S, traburilland and paid up		
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NE Processit pulser		16.73	29.21
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H. B.H. % Computer the constraints can causalative pay	Percentino 4 (CCPS 4) of the	Hook hily pid	*0	
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for the cord of the year	2.11/081	42.46	4.29.661	41.4



For TRIVITRON HEALTH CARE (P) LTD.

Edinitrum Healthcam Fernan Louisel
Notes to Steedation formated statements for the scar motod 2 to Mosch 2023
(All amounts on Poll in Labo, and a colore as page [2])

M. Recombination of shares sectionaling at the beginning and at the end of the expecting period (mediacod)

	Jie 1021 March 2022		Ac et 25 Mounts 2021	
	No. of shares	Amuset	No of shares	Acces
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that he Comprehens with models and completing	primary show ICEPS of ISB 10	ends fally guidage		
	606,00	10442	17,66,000	131.42
triad terrogative year.	0.06(100	Always	13,66,00	130.40
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- of Fights perference out recording attached to copyly more.
- ii) The bolders of agent of non-accounted to one user agent whose They are the crafted as more advanced as contact from use to user subgest as present of herboard to probe countered below the problem. On seating, or of the Company, the bolders of opiny chance with the crafted to one or the problem and of the Company of the Company of the countered by the countered countered countered by the countered countered countered by the countered countered by the countered countered by the countered countered by the countered by the countered countered by the countere
- (ii) The open of zero to refuse the context explanation are transfer for specifical period and also completely and registering against a specific for specific development.
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iki. Computersky retaroutle preference skazer (CRPS) al 150 18 cock helo pael up

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IN the error of injusticism, the CCO's the distribution and have a liquidity profession more the COPS, distribution. Once the injustices right of all classes of EXTS the distribution on the control of the extent of expedit past up and distribut profess of an alument for the year or such rights.

S CHEMN OF

For TRIVITRON HEALTH CARE (P) LTD.

Mashdulau

Freedom Beathean Friese Lannal
Notes to Standalore from the decrease for the year coded July March 2022
(All assumb on IVE In Letter order one sport)

ϕ . Between all share helders in the ϕ rope than PSs there of a class of shares

	All at 1) March 2023		Ac sold March 2021	
	No. of shares	% of said shape.	Se of shares	% of total shares
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mark .				10 1000
pairy States of Link 16 mark fully pairs up				
SK N/s	Sales of the sales			
land language stances i med	7,9626	34.E%	214,260	W4.25%
Notice Instructor Prices: Long of	LACKER	1410%	217,368	22.40%
ole (A.) Tarabe Longray Productions of	06,754	8.26%	174.70	35.50%
a ma Drige Month Photo Per Commandade Andrea Viction Front				1947918
di Facipes a flacia: Lancat				
The second secon	2,61,005	17286		
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The same of the sa				
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Computation and annual contract constitute				
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ATTATION (See	100000000000000000000000000000000000000			
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Side	2.31,760	313675	2,31,297	26.60%
	+,71,167	70 00%	6,85 (61)	99 to 4
				77.00

(1) Bealt of Promier tolling

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		Norther of charts	% holding in the class	Fig. of thoses	% bedding in the city
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Mr. Ishka Karandonda	Marks.	- Andrew		7/136	60 239
Dr GSA, Yorks		450	Addition	130	- Gire
Marine Makester or Colombia	OCES 2	4,21940	100%	425361	-
NIOK You	0024	423.981			100
M Gelf, Van.	Mil		1981	4,70,981	me
	Port.	6.53480	58%	4,54,099	307



For TRIVITRON HEALTH CARE (P) LTD.

Towns tradition Finale Limited Name to Stantistics Supposed to common the the year sould like March 2022 (C) insered on that in Labo, and another two stands.

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	100.00	825.20
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	28.581.32	21,568.32
Structuralists recovery of the same		
Con these tradesid is paint leave in trace of phase's dynastic as	1.069	1,345.60
strained crops. At the part of the case.	324.164	(28.06)
The second second	1,336,61	1,396.95
Central reserve		
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entodication to	54.00	2836
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At the east of the secon	1,694,50	2,000.04
	5,546.1T	Heran
	30,760,10	34,794.18

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For TRIVITRON HEALTH CARE (P) LTD.

To have Bealthour Pr., and Limited

Name to Sea delay formated supposings for the year coded (the blanch 2012)

All recognition (C. D.).

5 Longitura Serverings

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Tinel - Securit Loses 630	AHUN	1,511.51	767.66	354.72
Emmand.				
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FOR TRIVITRON HEALTH CARE (P) LTD.

Friedrich Heubberger Preuse Linited

Notes in Manufaltere Besenhaft nationalist like year usuad 20st Monte 2002

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	No.	Ris.	84	81
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Essal		-	- 1	49.59
Grand Foral	2.161.76	361,66	1,575,94	354,72



For TRIVITRON HEALTH CARE (P) LTD.

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Nate to Stretchine Francial nationals for the year ended Fig. Majob 2012

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	1000	pom	Shef-tr	-
Fireigner for couplinger benefits	50 Month 2022	As at 25 Worth 2021	Ap 20 Ji March 2023	36 or 31 March 2021
Epigenikal disasca	14.27	49.42	25.58	2131
Other provinces	34.87	49.6	15.98	21.21
Promote in summer effects to to	-		365.00	729.39
		-	265.89	324.30
Total promisions	9681	68.43	29(47	38.%

4.3 Additional disclosure relating to provide a fire warmening	ACM 36 March 2012	Acat 21 Mersh 2029
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Provide at the cost of the hole	215.94	328,33

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North to at horse tage	As at at a said	Akat 34 March 2021
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	1,425,04	13831

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- b. The cash owner holls. S. As Asia, Rain cannot see 19th 19th roles of the Month 2011. DR 19th black with Kool Manneth Role is specified upon cases, they are not contain and favor cases assembly the other modes, tapid holls, basic further ancient mongage on the momental properties in the G.S. a. The should be formationably their provided introduced women of the G.S. a. The should be formationably their provided introduced women.
 30. The sequence of the Charles women of our Contains and the Contains the Contains and t

Quarter Ended	Value as per benks of accounts (Current assets)	Value as per quarterly returnstatement (Carrent assets)	24300000	Restarks- to be given in case of difference
(Sec)	双樹	3,20		Such cuts posted in 11.45.200 in Co. for consumption of coold mattern and which death
Sq-21	34%	100	976	Base impact in 1864 Modele of stock report and the same has been consumed during the FT 2001-12 in MBA Modele.
Dec-11	428	3039		Due to lange Advance lanceling off wite costomer balances in SAP done after the reports submitted to have.
Mar 2	1135	1256		Provision for incoming and teste economists considered in the financials of the 2450 Circle. Write Officer Could minimity and teste receivable considered in the financials of the 2414 Circle. Due to tage Advance knocking will with continues belonces in 542° dimension the separate extraplical to bank.

CHEIRIAL

FOR TRIVITRON HEALTH CARE (P) LTD.

Vasudwan Authorised Signatory

Enforces Bradelium Private Laules

Note in Franchise financial communic for the year model (for March 1942

(All attentions of PLE in Lables or the enterests model)

| Acad |

Note: No direct reasons for have made to the time of expension configure solvened by their consumers and mobile with the Company as at 11. Heart 2022.

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Sends Pounite Ageing Schedule as at 31-Nba-2522

Periodus	6	Constanting for following periods true: Any days of property:					
	Set the	Edits (Non-I	1-Eyran	2-3 man	Most than 3 years	Yest	
es Discound MSAR		-	-				
Lii Ubgural-Oltan	265.66	1,439.39	32-0			21.00	
Fro Caberonal-A (SSR)	6.38	72.44	-	0.00	0.00	10.00	
to 1 Underwood Others	1,886,30	1,783,35	70400	76.63	30A.28	539-6	
Feral	2,592.89		2,019,09	26.51	764.14	8.171.40	

Trade Parable Ageing Schodnic as at 28-May 2021

Server State Co. 1		Outcoming for following protects from that this of payment						
Perfective	Not due	Less than I year	1-7 years	3-3 years	More than J. years	Treat		
it Disputed-MSME		-		-				
(ii) Disputed-Othern		12		-		_		
III) Endapured-MSME	-	20.55	7 3 1			19.85		
(iv) Undignosed-Others	3,325.06	1,973.56	1,249.22	£19.93	421.40	11,781.53		
Yessi	1,121.05	5,993.89	1,349.55	615/0	471,46	11,725.8		

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Nestdom also speciality	274.25	\$14 mi
Econoperio (Nuis Yatz 20)	64.83	50,47
Stoke and Kostatubagesche	146.75	126,698
	6,953.94	1,400,88

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FOR TRIVITRON HEALTH CARE (P) LTD.

Tax to not health use Private Limited

Notes to himselves Florieral delinated for the joint code (184) March 2022

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10. Drawerty, plant and represent

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tecom deleté deprovis des Nations et al. 1 (pai 2001 Tecom appris et du cerr	1	39249 3949	1,716.74 68.64	139.1A 1.17	341.82 341.82	2,617.87 342.45 .13.64	278.82 36.69	122.64 21.78	367.97 38.93	5,412.76 566.57 39.51
School of the second second second		335.64	1649.69	139,33	972.74	2,004,24	jurt es	144.6	116.95	5,945.75
Reference of B. Memb (PE) Subscription of Open 2001 Service of the Bascie Subscription of Springers on Japanese 1900, other Subscriptions of Springers on Japanese 1900, other		2936	7,647.63	139.33 14.73	312 14 12 84	2,998.28 367.47 -412.62		34 K)	32.33 23.23 28.90	3,549 X
Authorization of Contract of C		166.21	1,761.18	141.96	Jidan	2,786.03	20176	180,24	328.01	5,708.60
Net March Name 15 March 2022 In ad 16 March 2022	171.18 171.18	1,179.03 1,179.03	905.00 1,606.74	3.24 T3.66	99.33 99.39	1,854.99		#B	65.73	63116

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The principal and the second s

to be here during Emiliative (s. 2014). I responsible of the of Country Deployment Studies with a dispal of 5 personal for Laure Studies and to Asserting Country Studies (See Principles of Section 1994).

24.2 Capital work In progress

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Lorsay Schoolair as et 35 Mar 2453

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to the Companies on housey conduct pressure of blenk 10, 302 and bank 11, 303

The Company dies and have any propose where all conclusions excepted the region Project raise.

- Dang Semali ri han 202 Cipper ha or and optic systems or the store of the NO follow holes found hind Tech Jose Control (AAPS) Langel



FOR TRIVITRON HEALTH CARE (P) LTD.

Tentioner Healtherne French Lambed Notes to Scondatour Seamond successors in the year ended May March 2022 LLB courses on PAR in Labor when others as a security

	Not control occuration	As at 31 March 3022	Acas 38 March 2021
	Quanted organic instruments. Now Limits		
	Provinces in citalia diama		
	5:38 (portroval 15.26) con earn of Relater Induces Legal, of 2/8 Heads felt garden	1.08	110
	Mark Engages start (A. Williage) of the ord Engages Assessed London SNR, No. ord, Selv. perhaps	8. No.	1176
	Companied copies (examination - Texamination - Texa	1.84	1.00
	Perconnect in subsidiary strengthings		
	401 III gaption son 50 IIII upon descript Valent Massad Egyption Francis Limited, of DRL 10 extends part of	184.54	384.51
	K million (million see: April 199) subsets does of Laborator Dispositio (DV, of these I code falls and ap	#.C29.10	6.729.13
	Through operation was interest paster, change of bringing Products Cooking Provide London, at 1985-19 auch. Self-gradient	1,842,90	1,942.00
	From the contract of the design of the Torono EZ LLE, these of AEA Latticals, the peak of	800 mm	820,481
	1.20 Specials via 1.205 space class of flore bases timeter tig Tours August John - Takes, of Til 1880-and Still gasting	2.90 41	3,942,53
	Epimoth Epimon per (1900 m) over make al Kron Modes Technologies Par Cell strench b. Kron MER Commun. Par Lists of PRE House Substantia	94.000	(8) 10
	Processe for recommend to future Middle Enthaltegraphy Last (procedule Name (MI) Entympered for Last)	drives	-181 hr
	15500 (crosses was NB open state of Laborator Disposors dedicible 1st 1st of the 18 cade laborator	0.00	
	In 1889 Specification in Admirals shape of Diefree Beach shall that List, of that 10 men, fully paying	7.00	4
	teneralization print recourses		4.0
	United the Processor Assessment case dented NAA Torons Maked Toberings Philip Level.	10140	811.60
	appears quarters said also located that of Manywood Disgressive Point: Livered, of DIR 19 and. All policy	000.41	+41.41
	HAVET BEYON YOU RECORD Address street of Tentral Sections Middle Technologics (Parent) I want of SEE Proof. 546 and op-	35.83	1785
	Aggregic lock-site of our names incompares	12,487.83	SJARRAS
u	The aggregate value of providing for insurances	.000	(4),18)
.,	The appropriat hook withor and number without queenst name content account on an influence		
	Qualification content programmer: Assertation bank halos	New	17924577
	Aggregate market sake	411.19	761.79



For TRIVITRON HEALTH CARE (P) LTD.

Firstings Desilberer Prices Limited

Nega 46 Struck from Transfell statement for the year coded that Planck 2022

1-18 company or DVR 61-536, article objection matrix

Delon tel bay arret rears	Arat 21 March 2022	Jt Namh 2021
Deferred Fee Lotation		
logue; as 92% of Property Physical Suppliers.		
Terri Noticeal factivitation	(a)	396.34
	100 miles	345,34
Selected Ton Asset		
Impact on WIRV of Property Plant and Equipment		
Germa	Not ja	
have breakness		14.10
Serve .	3932	76-44
	35-41	100
	171 %	\$10.02
	255.88	401.09
	64.93	95.45
	242.60	894.98
	4534	97.74
	1741	
10/Workerstrane /	1,139,43	1,1011,46
Not Delivered Yes Asset:	1194	563.12
	Ordered Fee Lodality Impact on BDN of Property Print and Equipment The Colonia Coulde Solution State Coulde Solution WDN of Printing Plant and Equipment General Long Extradering Street Printing for Counted Solution Printing for Counted Solution Printing for Counted Solution From and the Solution From and the Solution From and the Solution From and the Counted Solution From and the Solution From From Solution From From From From From From From From	Select of the sections of the section of the sectio

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14	Lower	und ad	MATERIAL PROPERTY.

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	Acat	Asset	Asar	- Ac at
	31 Herrit 3622	If March 2021	JE 35torth 2002	31 March 2021
To other thee educed parties			30.000	and the second
L. Scientis deposits				
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Completed contains	200.40	225.75		
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Otto: Garney - Constituted Good	T17.29	\$279,176 367.95		
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	998 17	957.17	_	
II. Other Young and advances		1.500.11		
PATOLISIS CHITTON INVOLVED				
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"ANTO CONTINUES"	20014	954.35		
Populações -	20.66	3.17	56.78	6.59
Oppdation:	533 48	178 16	1 4	
Law Printers for destrict absence		114-7		11700
Advances the mophs of people	1.5	-	23:340	3,358.5v
Ten Provide to demand advance.		7.4	£765.800	(\$14,94)
Law Propert for Problementer all areas	-		625:97	A4.33
THE COLUMN TO STATE OF STREET AND ADDRESS.			Carrel	121:340
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Secreta Val. Digamen	No day	56.00		
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		-		
	895.99	834 18	3,985.63	6.689.21
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Other new matrix from a found promou afficient house the good 100,			1,534.65	1,000 44
			1,736,67	Lateras
	1,696.77			
8	1,846.77	CARLIN	5,50,68	3,981.76
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Other mercury and a main.			35 March 2622	H Marck 2021
East dipension for nature of a Li south from for upwarp day.			92.00	06.00
Bases across in the story			824	430
				4,40



For TRIVITRON HEALTH CARE (P) LTD.

Authorised Signatory

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16	Excellent Superformals	At 20 21 March 2022	39 March 2021
	Scientification in inches feech - Quited		
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		1,371.90	1,176-24
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	Era paramete Work managem French annos Seckus mode*	19232 1,42,6 1,10,7	3.694,30 377.80 631,25 1,00,84
	Less Recision foruscientes	4.448.23 ((.800.97) 2.442.45	6.765.99 (1.50.53) 5.866.91
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For TRIVITRON HEALTH CARE (P) LTD.

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Sense in Standardur Searchiff automate for the year active 3by March 1901

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For each countaining in a pocal amoding as constitution the day they between the displacement of familiary description.

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7.902.01 725.94 (765.94) 7.904.83 11,647.56 URB.M

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	Conventing to believing portion from the three of December								
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of Enterprise Programme Wido recording and		127.0	11000	766	Rine	IND	4.14	44000	
ch Kadamon d' Trott Borr Laine verezidence agentic				241	Secret	200		240.5	
has Council their properties therefore and	-	19.99	129	105.62	120	1.16	200	2.000	
or ethiciant trade forestable - revolution manufacture	-	-						1-40-51	
Law Allianor for the telephologopus dige				0.05	Links	486 164	129 (4)	Chian	
Trade procession has		50.90	100142	1409	Mar	F6:00	29.80	1966	

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,10,400.5	Part	Tirdle:	Levy Skep 6 model	districtle sollows	1.2	33	Nove then	Seed	
a happens and while the commercial		1.918	1153	120014	Estal	70.00	(41)	100.75	
* Tripping Lody Promotion at smallers Archely	-	200	947	66.5	71.00	760.76	10.00	115	
ar Employ Date Down of the committee of page	- 1			-		180.00	19.00	2017	
or Display Deals Stock at the construct decade.	-				_	-	-		
ins remarks & intercornal Great visitands.		4.0	0925	39.0	748	5636	200	(8 fb-37	
		3.75+87	1200	10655	80.16	766.01	-	marts	

19 Cent and Cash Especialists Carls and removalends
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Bideran mitheran holds
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Ophine company assets:

I make your discovering the great polaries coffermed method.

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The meet manage (c) Medi-

For TRIVITRON HEALTH CARE (P) LTD.

Vasadisan **Authorised Signatory**

Tricitrus Healthcare Private Limited

Notes to Standalone financial statements for the year codet 31st March 2022

(All amounts are 1908 to Lakles unless orbitriose stated)

11 Intengible fixed assets sekedule 31 March 2022

Particulars	Goodwill	Formulation	Software	7.1
Gross block			Sucuare	Total
Helimor as at 1 April 2020	7,197.68		180.25	222204
Additions	1/3/2000	359.48	10.70	7,377.93
Deletions write off				370 18
Malance as at 31 March 2021	7,197,68	359.48	190.95	7,748.11
Raince is at 1 April 2021	7,197.68	359.48	190.95	100000000000000000000000000000000000000
Additions	-		0.36	7,748.11
Deletions i we to off			0.30	0.36
Halance so at 31 March 2922	7,197.68	310.48	191.31	*
ALTHAROUS SERVICE OF THE SERVICE SERVI	195771998	209,48	121.31	7,748.47
Ac unsolvied amortization				
Balance as at 1 April 2020	7,197.68	1.63	169.22	1,600,000
Additions		71.90	8.74	7,366.93
Defetions / write off		100	0.77	80.64
Balance as at 31 Moreh 2021	7,197,68	71,50	178.01	
Salance as at 1 April 2021	7,197.68	71.50	178.01	7,447.59
Additions		71.90	4.72	7,447,59
Deletions 1 write off		11.50		76.62
Rafance as at 31 March 2022	7,197.68	143.60	182.73	-
	14177.000	242,00	184.75	7,524.21
Net Black		0.0		- 1
As at 31 March, 2021	927	287.58	02.00	50,073,00
As at 31 March, 2022		215.68	12.94	300.52
		417.65	8.58	224.26

11.1 Pursuant to faunch of the products act of Molecular Diagnostics and Mammography Equipment R & D cer vities. The intangible R & D expenditure has been capabilised during FY 2020-21 and discovered over insoful title of 5 years.

CHEMINAL STATES

For TRIVITRON HEALTH CARE (P) LTD.

Trivitron Healthcare Private Limited

Notes to Standaison financial statements for the year ended 31st Mucch 2022

(All amounts are 1002 in Lakie, unless otherwise sated)

24 Resenue from operations	Year e 31 March	
Sale of products		
Manufactured goods		79.85 37.985.07
Traded greeks		
Total		99.76 13,553,68
	50,6	39,61 46,538,75
Sale of services		
Service income	u	70.98 379.50
	1,2	10.98 379.50
Other operating revenues		
Commission intone	1	75.67 14.95
Other Income:		
CONTRACTOR OF THE PARTY OF THE		8.14 4.60
	1,8	(5.01 19.58



For TRIVITRON HEALTH CARE (P) LTD.

Frw drug Beuführere Private Limited Notes to Standaloue financial statements for the year ended 31st March 2022 (All procures are INR in Luchs, wiless otherwise stand)

22 Other iscone	Veur coded 31 March 2022	Your ender
) 50 (15 (15 (15 (15 (15 (15 (15 (15 (15 (15
landesk income on		
Fixed depasts	550 94	117,00
 Intercorporate Littus (refer nate 38 and 34) Dividend income from 	*	27/1
Current investments prefer nate 58)	A. C. Carlotte	66
Long term investments	273.79	192.5
Cain on rederigation of mutual funds	24,89	1712
Management fees (refer rate 38)	901.83	787.8
Proxisions for warrants no longer required, winter back	2.29	#
Provisions for desireful receivables no lunger required, we use back. Result because	578.04	- 1
THE STATE OF THE S	63.83	54.91
Profit on sale of property plant and equipment.	40.09	- 1
Net Gain in account of foreign exchange fluctuation	182.25	- 8
Miscellaneous income:	. (01.78)	38(0)
	2,719,73	873,81
23 Cost of material consumed *		
investory of materials at the beginning of the year	3,656.75	1.29130
Add: Prochases	16.078.02	
CHERGE PARTIES CO.	19,734,75	20,338 44
Cars: Inscrincey of materials at the end of the year		21,632,71
	(1,043.40)	43,056 75
	18,691.35	17,976,05
 Cost of material enounced includes Rs 1171.93 takin of ineligible input tax crede of GST on parchases from a sender in pune Meller Note No 51.2 		
Break-up of evet of material consumed		
Ridution protection systemic	2.349.05	1.50190
Computed radingraphy system	2,775.38	2,256.88
Respects national	617.34	990 31
Cussette de Sereen	1,019.45	257 28
Covid materials & Venidation	10.215.97	12.787(0)
Others	1.864.10	192:65
	18,691.35	17,976,05
Berak-up of investory - materials		
Kodiston protection materials	334.97	200
Controles with turbust	173.27	491 44
Computed endingraphs system	636.80	363 15
Reagens	173	786 19
Covid & Venninters	(125 56)	1,91131
Officia	22.59	170/84
	1,943.40	3,656,72
24 Purchases of stock-in-trade		
Pleasanting and have feen any feet one	20200	
Diagnomics and Imaging equipments Consumables	E,492.53	4,402 25
	674.91	223 21
Others	5,191,74	2,824(0)
	14,379.21	7,450.26

CHERMAN

For TRIVITRON HEALTH CARE (P) LTD.

Trivitron Healthcare Private Limited

Notes to Standaloue financial statements for the year outled 31st Morth 2022
(All amounts are INR In Lights, unless otherwise stated)

25 Changes in inventories of work-in-progress, finished goods and stock-in-trade

Particulars	Terre	rded 31 March.	2022	Year	coded 31 March, 20	21
	Opening	Closing inventory	(Increase) (decrease in inventories	Opening investory	Closing inventory	(Increase) Afecrease in investories
Wark-in-progress						
Covid & Ventilaer Products		7		(4.7	-	4
Rodistion protective products	369 AC	54.44	213.16	510.13	369.60	459,23
Others	107.73	217.88	4110.153	365.45	107.73	57 72
Total - A	377.33	272.32	105.61	475,81	377.33	98,49
Finished goods						
Covid & Venninar Products	7.40	*				- 1
Radiotion protective products	102.18	132.21	79.67	139.66	162.1K	(22.52
Others	510.07	910.22	(400.15)	496.79	510.07	(13.28)
Total - 8	672.25	1,642,43	-370.18	636.45	672.25	(35.80)
Stock-in-trade						
Covid & Ventilian Products	109.82	453.04	(343.22)		109.82	1109.82
Medical consumation	196.61		156.61	37V.24	796.61	78263
Diagnostic equipments and accordings	871.66	1,228.09	(356-43)	1,455.20	\$71,66	363,54
Redumen protective products	52.21	29.33	32.89	10.51	52.21	141.700
Others	813.34	399.71	413.62	1,389.91	813.34	576:57
Total - C	2,043.64	2,110,17	(66.53)	3,134.86	2,943.64	1,191,22
Changes in inventories of work in progress, finished greeds and stock- in-trade (A + B + C)			(331.70)			1,253,94
N. Fashing to					Year ended 31 March 2022	Year ended 31 March 2021
26 Emplayer benefits						
Salarius, wages and books*					4,189.60	3,560 22
Contribution to provident and other fund					184.47	201.35
Contribution to Gratiery Fund (Rafer No.	6c 37)				37.38	19/77
Staff welfare expenses					4,593.73	96/41 3,877/75
* net of peimbursomens from related par	nics				4000.0	4817117
27 Finance costs						
Interest expense						
- an long serrs barrowings					214.52	128/84
 an knag sems barrowings on short term behavings 					214.52 568.45	128/84
 am kong serra bantenings on abort bern barrowangs on focume tax 						1.00
an long serve barrowings on short term barrowings on focume tax am GST (Refer note no. 31.2)					568.45	1.00
 an long serve beoverings on about term becomings on focume tax 					568.45 78.51 232.96 5.78	65136
- un kong servi barrowings - on short been barrowings - on incerne tax - un GST (Refer note no. 31.2)				:	568.45 78.51 232.96	641 56
- an long semi barrowings - on short term betterings - on income tax - an GST «Refer note so: 31.21 ()there					568.45 78.51 232.96 5.78	65136
un kong serni barrowings on short been humowings on income tax on GST (Refer note no. 31.2)	princisi i refer nose 16	1		:	568.45 78.51 232.96 5.78	65136
In long servs borrowings in short term burnowings in focuring law in GST (Refer note no. 31.2) (10/cre 28 Depreciation and assortication		1)			568 45 78 51 232 96 5.78 1,108.22	651 56 2:31 812/71

CHENNA

For TRIVITRON HEALTH CARE (P) LTD.

Trivitrus Healthcare Private Limited

Notes to Standalone financial statements for the year ended 31st March 2022
(All assesses are INR in Likha, ariem otherwise stated)

29 Other rapones		Year ended 31 March 2022	Year cuded 31 March 2021
Consumption of stores and sources			COMMUNICATION
Firster and faci		24.17	18312
Freight. Ferwarding and packing charges		295.57	203/23
Service and		8(2.49	550(23
Rent i Portion of Expertees Includes amount good to Related Party Refer Note 39		38.69	53/70
Repairs and maintenance		173.91	253,96
Plant and reachingsy			. 12.
Building		11.47	Z#1
Others		9.07	5,35
bourse		480 47	54750
Rates and taxes (Refer Note No : 31.2)		729.08	168.82
Travelling and enryespace		461.32	322,47
Professional and legal charges		771.88	456 11
Audit Fees (retir note below)		647.45	416,30
Dealer and fairon communion		13.50	11360
Uspatiated damages charges		1,209.11	3,945.54
Advertisement and sales promotion		301.32	61,96
First clarges		189.81	203,44
Communication exocises		309 38	410/22
Printing & skewners		52.52	61.45
Security service charges		29.16	21,43
Cab Himng charges		54.89	55,69
Product development		102.52	anija
Recultment Payamen		20.57	0.04
Corporate Social Responsibility Engennes (Refer Note 41)		22.71	14 177
Distance to CM public action found		5.62	
Provision for warrants (201) (Heler Note fi 1)		50.00	
Provision for investorics		*	149303
Processor for dealers recognition			898 (7)
Provision for drubtiful deposits and advances			1663.47
Provision for Dimuminion in value of investments (Refer Note: 34)		301.19	13221
Deputits and advances written of effection Note 30;		200	181.00
Inventory Write Off		447.91	291 186
Leiu Pan nam for in-emory westers back	2,553.6)		-
Rad debts wereen of	(577.67		3000
LOSE Provision for doubtful recovables written back	604.93		476.80
Lancett write off of anex	(604.93	1	1
Net I one on account of fereign exchange flactorium			18.00
Misoclanuous expenses		25	197 3
The carrier of the sea		#1.82	46.05
Note: Payment to auditors (excluding tuses)		5,262.61	10,559,82
Sepreny audit		13.50	1440
		13.50	11.53
		13.50	90.11

For TRIVITRON HEALTH CARE (P) LTD.

Friedrich Meditioner Prieste Limited
Notes in Standistage Sweet of industrial for the year ended Stat March 2022
(All amount are OSE in Lakin, colors otherwise stand)

Vest ended Ves 31 March 2022 31 Ma

Vese unded 34 March 2821

20 Exceptional draws Inventory Ward and decording**

1,311.25

"Consequence because Victories Mahamatan, on loss 04, 2022 amount for basic out at factory D 117, 110 industed factor New Months Receiving on for at the SMRT) of the Marc heiding of factory, incoming of configuration of configuration manufacturing and other amounts of ST-Tay, C-Arm, Sadation Processing, Communities and completely have been discovered as completely and applicable beautiful for Collection of the process by forested the Collection of the process by forested by foreste

31	Emelingrat liabilities and planatinosests. To this solute and premaind for y	As at 31 Moreth 2022	As at 21 March 2015
	Contingent fabilities Deputed income two does and in appeal with LTAT (Return New 38.1) Deputed with our - Market place VAT Deputed VAT survives or a morphic Deputed VAT survives or a morphic Deputed VAT survives or a morphic	410 144.0 246	1,256.92 4.75 (±4.6) 2.96
	Guarantees: Companie processor grows for condic the Elegannial By Vision Medicani Equipments Primate Limited Committeepase: Emmande annual of committe remining to be created on capital account and our provided (il some shall be leave payment).	0134	66 29 134 84
		583.36	1,466.19

- 31.1 The company has offered forested and of from the become its appelant Talkard (IEAT) during the month of October 2022. The department has not good on further appeal to the experiency duri and the true limit for the department to go on further appeal has not expend.
- Theory the period of cond-PF parallesis in the Francial Year 2003-21 and 2003-22, the Company had purchased the seminated for manufacturing of Bossied Cond-PF Kapel Aurgus Texase Kim them a conduct in Parallesis that Company was assessment from the Differ of Commissioner COST Parallel for paralleling administration as the resoluted face of the 2002-21 of subsequently from Commissioneral Condo Note for amendment of larger Texased (ITC) on paralleling and instructed during November 2002-22 Subsequent to 19th March 2002 Company has received ITC socker parties as assessing to Res 177. 93 fellow and paid interest amounting to Res 277. 99 fellow instruction of one of paralleling November 2002-22 fellows and paralleling to the fellow of the fellow

32 Brinds of imported and indigenous raw materials, companents and spore parts consolred during the Seasonal year

		Jt Movh :	1921	31 March	2621
		Percentage	Assessed	Proceedings	Ameunt
	Improved Impgrator	25-07% 74.37%	4,758.52 (3,957.60	38 03%	6.943.31 17.150.86
		166,00%	187553	186,875	17,954.17
33	Value of imparts on CW Rosis			Vene coded 34 March 2022	Year ended 31 March 2021
	Bass restavisje, Norde-tversde Capital Crossle			5,140.25 9,403.25 962.39	9,204.00 6,626.22 428.95
			_	14,658.76	16,039.28
34	Expenditure in larging corriany tax assented being				
	Transformation Technical Suscientishing Legal Engages of Considering Copuses - counce first Consecutive Experient Consecutive Experient			496 1267 12672 3310 452 966	2 % 9 (2 % 76 2 % 43 46 74 47 %
			-	241.23	248.12

CHECK

For TRIVITRON HEALTH CARE (P) LTD.

Environ Healthcare Private Lintred
Notes to Scientificare financial characteristic for the year ended 3 for Mores 2022
145 investor are 7/8 to 1 (As., solers oriented street)

м	Ennings in Service correspy	Year redod 31 March 3922	Year exced 34 March 2021
	TOB solve of explote Contribute training Contribute become Management Top Renal forms Renal increase of Expenses	5,725 st 562 st 209 39 746 24 544 205 14	2.685.% (8.59 20.24 3.52 401.66
		5,007,58	2,781.65

No Details of Derivative Instruments and underlight foreign correctly exputation

L Contanding Servard contracts

The company has extend into the following demonstrations during the year to being its exposure to minorisons in foreign control, rather

Forward exchange over acts to budge reads payables and measured now at the year red on as follows

		At at 34 March 2002		n/s 2021
	Familys Currency	Equivalent	Fereign Currency	INR Equivalent
Currency thou CSD CDMO	¥.	4	B1,635	Was
KUNG	*	1.6	20,000	-
		174		51.66

St. Unitedged fareign corrors exposures

Flaming continuous resources in account of trials and other recombiles exist payables not hedged are as below:

	As at 36	Memb 2022	As at 3t Mar	10 THZ1
	Foreign Correscy	INR Espiralissi	Foreign Currency	Exprivate of
Trace payables (including equipal continues)				
190	6,18,330	479.97	4.75.063	311.12
LURD	2,66,082	386.45	17,71,480	1.047383
FY.	22,(9,80)	14.21	1,34(10,935	94 27
CSW	134	6.10	1,116	0.95
EURO EV GUP	15,222	(3.44	15,644	94 27 943 94 23
		494.57		2,866.00
Trade and other receivables				
130	14500	406.75	11,33,346	3000
BLIRES	1.29,00	11582	52,790	41.25
215	15,76,996	11.64	28,05,012	14.75
1-SD ELECT 2/5° ACD		- 5	14,25,000	277.00
		554.00		134580



FOR TRIVITRON HEALTH CARE (P) LTD.

Tractions Beachtrare Private Limited
Notes to Standalone Grancia: states until for the year ended Not March 2022
LUC common over USE to Light, serious attention propel

37 Employer benefits

Defined contribution plan

The Company rapher contributions, determined to a specified processage of employee accords, in reacted of qualifying employees accords, growidess fund, which as a defined considering plan. The Company has no obligations often than to make the appendix constitutions. The recombination are charged to the Science of gradies and have to they assume the according to the constitution for the consumption of a 160 to 160

Post employment benefit plans

The following table on one the season of the granute place as required under 25. High; and the increedingses of opening and change beforees of the present value of defined female influences.

Year ended	Voor raded
31 March 2021	30 March 2626
300.04	378.16
	45.06
	7716
	2.7.884
	435 931
	(3633)
	283.65
400.04	20.05
	345 (4)
	2975
	(4.78)
	11.5
	(79.93)
290,93	333.96
386.93	385 64
	10 01
The second secon	50.57
**.02	79.51
40.74	40.00
	49.00

	22.69
	120 751
	Ø:2h
31,38	29.77
	A 10%
	7.9%
	15 00%
4.50%	6.10%
	3(Merek 2022 181 % 20 30 (15.11) (22 73) 325.81 331.87 (8 50 (80.77) 23 12 (82 73) 200,79 23 12 (82 73) 200,79 23 14 (8 50) (8

	Veier raided / Farried smiled				
Persiculars	34 March 2022	31 March 2021	31 March 2528	St March 2819	21 Merch 281
Delived territorit shippone	355.837	383.64	374.16.	317.24	262.46
Fine Value of Plensines	799.00	135.00	346.98	245.79	285.76
Funded Stones (Surplice) Judices	5130	55.37	31 (2)	21.34	9.71
Engerore in a Quantition on your posen (Georg' Law)	37.53	15.04	22 93	19 45	9.63
Experience adjournments on prior Sabelities (Guest' Loss.	(8.00)	(18.54)	16 70	7.66	(647)
Tions Less due to clonge in Assumptions	(2.10)	241	14.52	5.91	201
Fortal (Glasse) Lots, on Hunselly Obligation.	ati-00%	(33.99)	3132	13.62	(42.7)

- Note:

 2. Plan anoth complete of contribution in Group-Germany Science of Life Sections: Corporation of Judia.

 3. The Complete expects to make a contribution of Re-Shift delaying the floward year 2002-25.

 3. The grantest expectate have been congruend or "Contribution to granted or and other for the uniter series 25 to the platement of prefit and force."

CHEKNA

For TRIVITRON HEALTH CARE (P) LTD.

Triviteum Henlthcare Private Limited
Notes to Standalone financial statements for the year ended 31st March 2022

38 Related party disclosures

(ii) Details of related parties (as identified by the ananogement and relied upon by auditors):

Nature of relationship	Name of the related party
	Imaging Products India (Private) Limited (IPI)
	Labsystems Diagnostics Oy, Finland (*LD Oy')
	Trivitron Healthcare Middle East FZ LLC Dubas (THME) earlier known as Star Trivitron FZ LLC
	Vision Medicaid Equipments Private Limited ("Vision")
Subsidiary companies	Kiran Medical Technologies Private Limited (KMTPL) earlier known as Kiran IMD Equipment Private Limited (Kiran IMD)
	Erome Trivitona Sanayi Üstinleri Dış Ticaret Anonian Şirkeri, Tarkey ('TICME') eorlier known as Bone Sanayi Üstinleri Dış Ticaret Anonian Şirketi
	Labsystoms Diagnostics India Private Limited
Step-down Subsidiary Company and Joint ventures of subsidiaries	Ani Luboystens Ltd Oy ('AL Oy') Trivition Healthcare Affica BV ('THA') Luboystens Diagnestics China Company Ltd ('LDC')
Jointly Crancilled Entities	Aloka Trivitron Medical Technologies Private Luniael ("Aloka") Trivitron Nawakrana Minlimi Technologies ("VLLtd, Seilarka ("TNM") Biosystema Diagnostics Private Limited ("BDP")
Key management personnel	Dr. G.S.K. Velu (Maraging Director) ("GSK") Mr. Ravish Mittal (Group CFO & ED) (RM") Ms.Chandra Ganjon (WTD) ("CG") Mr. RM. Shummagam (Company Socretary) ("RMS") up to 03rd Dec 2020 Mr. Vasadevin S (Company Secretary) ("VS") from 03th Doc 2026
Relatives of key management personnel ("RKMP")	Mrs. Gomathy G ('GG') Mrs. Subba K Vela ('SV')
Others (Energrises over which key management personnel are able to exercise control)	Trivitech Enterprises Private Limited ("TMS") Apollo Dialysis Frivate Limited ("ADP") Alliance Dentalcare Limited ("ADC") Hexel Realites: Private Limited ("Hexel") Maxivition Eye Hospitals Private Limited ("Max") Neaberg Ehrlich Laboratory Private Limited ("Max") Neaberg Ehrlich Laboratory Private Limited ("Neuberg") (w.e.f. 94 December 2017) Neuberg Diagnostics Private Limited ("Neuberg") (w.e.f. 19 October 2017) Sr: Kausvery Medical Care Trichy ("SKMCL") KMC Speciality Private Limited ("KMC") A G Diagnostics Private Limited ("A.G") Aral Holdings Private Limited ("A.G") Aral Holdings Private Limited ("A.G")

CHENNA CO

For TRIVITRON HEALTH CARE (P) LTD.

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te level		797.96	-	816	10000000		-	(4.61	1.79
	1815	(0.04118)	-		- 4	-		1977.76	19.50
us*	24%	95.81	Plint	10.75					99.16
	15729	39 (7)	1516	10.764		-	14	-	190 H
marane?	14.00			-				-	
V. S. (1997)	11,7788							7.5	
OTHER WEST SHE	1116	-							- 4
arms the beneal								-	
	5.1	(100.69)						-	
Secretary Co.	3/4/23	101475		16.30			1.0	-	-
	2134		-	175.00		-	-		
and organis f	9.17	-			-			-	
COMPANY AND A STREET	+15	-				-			
- mediana			77190				-		-
			128 4 14	100	- 4	-			
Colored Contents were purposed.			-						
The state of the s	199,765				1.0	_			-
trainer, no.	100	1.7			-		20770		44.76
	0.5	1.6	1.00	-	100	1000	1846.00		45.00
cotonial of open - single	81.00	19.00	2815	<.00	TIVE	2011	9.50		-
non-Mi	101714	(24) Res	151146	97.00		-	336		
Income to Technologic Villacial			-			-	-	-	
readmost.	1.5		- 1						
CONTRACTOR CO.									
THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NA				-	-	-	-		-
recisers.						-		-	-
		425.114	-				_		-
Lowback and of proper speeds	7-40		2.76						
	0615					-			-
-percentages			-	-		-			_
- production and a second	-	X1.5-1949	- 1	-			_	_	

No. 10 for a halo recent & biologic sept depois case

GENA)

For TRIVITRON HEALTH CARE (P) LTD.

Nazudwaw Authorised Signatory Leader of Brilliago Places Leaved

Leaves No colding Control option on the year coded the Man of SE

Time and Cultures			Michel	int Cregor	Crogorian				2000 House Walnut and Lot	
	101	150	treat	Heles	Kina Bill	ERPL	\$tine:	Abte	807	
to the Allinson	122.94	14.87	450	2.83			-		3.12	
700000	489.00	3.00	196,55	1279	-		-	0.000	93.75	
Sandan-Science Affer	2-64"	29.70	249	8.61				1,03,05	619	
Carlo barrier said comme	09/60	1/4,755		211 MG	-			13,175,761	659	
tion with managed by the Mic.							14.		- +	
Michigan Charles and Charles	2000	10764	10110	26.47	15 to	361	10	- 6		
	2500	1255.246	996760	1841794	0.000		47.76	-	-	
t mental a service recording	100	- 100			-			- 20		
			100	produc	- 4		-			

The Ten to All Mark springs to his opinions with process.



For TRIVITRON HEALTH CARE (P) LTD.

Lichten Heilbeare Private Limited

Vano de Standative immedit entenant for the year model 3 ht March 2022

(a) armorés and PM in Links, armor otherwise taked

M.A. Referré party discheures (essainant)

Francisco during the year	PRINTECTO	THE	AHP	PRINCIPLE OF	rates which key	mining/sens per	sewert are able t	a exercise control	1		
Sele.+	TMS dicas		- ALIE	ADC	Wood	Max	Eletah	Nedera		- 1	-
-	90.96	174.75	4.36	4.1					AG	SKMCL	KNCB
Erral espoye*	175 dg (20 Art)	(Net try	(1799)		-	67.576	(B) (G)	5-3.70 1452-603	9.05	67.58	- 1
100000000000000000000000000000000000000	(20,30)	+				-	- 1	100.00	(55.75)	- 17	177
lest i fecasie*	-		7.1		-	-				- 1	
		-		-		671		-	-	- 11	
Established Fee!	-	84.74	-	-	-	(9.7)	- 27	-	-	-	
		11/06/901		-				-	-	- 1	
Preferences of expression	HER	430		-	-	-	-	-	-	-:-	
torius spinkeranges.	-	415.6%	-				-	1.86	+		
nath; Latini year falog are melana	4.1	19.	-	-	-		-	1.		-	-

THA and Athen contraction gt 344 lancil Deseate Me nonutia

is. Assume se feutati representiti fie believe pertannoj se dis pre-less yani

CHERRIAL

For TRIVITRON HEALTH CARE (P) LTD.

Yelviersa Healthcare Private Limited
Notes to Standalone Strangial statements for the year model 31st March 2022
1AS amount on DSS to Lakhy, price expensive stands

38 A. Refisied party disclassives (confinged)

Transactions during the year		key changement	personnel			RKMP	
CANADAMIK PARISTRALIA	GSK	RM	CG	RMS	VS	8V	CC
Now & supressions execute	9.00		-		-	- 20	2.16
	(4/00)						(2.16)
Salany commer *	1	104.13	110.79	17.7	18.33		
Marketon -	(104.00)	(36.24)	(91.43)	(29.41)	(14.50)	1.00	-
Others mosables	26,95		-		-	-	-
- marit populars	(25.54)	**		12.1	-	-	

Vear end hubsters		Key management pers				RKMP	
100	GSK	RM	CG	RMS	VS	SV	GG
Answert provide . (Recervible)	55.21	(9.09)	1.67		1.05	+	0.19
Printer Printer Control of State of Sta	(52,58)	(9.30)	(74.1)		-	-	(0.17)
Kestul Okpanit	7.00	+	-	-	-		28.36
DESCRIPTION OF THE PROPERTY OF	(7,60)						128.36
Gauranters mutanting	1.097			14	-	-	

Note: Amounts in headless represents the balance pertaining in the previous year.

CHENNAI CHENNA

For TRIVITRON HEALTH CARE (P) LTD.

Teiviness Heisbleure Private Lissued

Notes to Standaline financial seasonous for the year ended 34rd March 1822

(Cl. march are DW in Lake, union execution stead)

29 Segment reporting

Princary Segment
The Company has standing without and busing of buildings products as as single reputable humans regions.

Geographical Segment
The bosinos is or passed one two key prographic segments

Segment reviewers. To waves an attributely in malarities gaugethe segment brook spot because of the concentra-

Segment awards and listellation. These recording are environity to industrial prographic segments based were location of the consumers. The assets (when these consumers of the contract with a second contract of the contrac

Secondary separat information

Decription	India	Rest of the world	Tetal
falos*	45 914 30	1725.31	59,675.68
	40328	-2,185 94	-65,538.75
Finde flacerables.*	2,370.82	534.61	7,904 ht
THE CAPTURE TO THE PARTY OF THE	4,752.26	4895.30	-that? to

* Signess intomicioni So the previone year are declared within betriers

	A STATE OF THE PARTY OF THE PAR			
10	Exemings per share (EPS). The comparisons Conseque per share is set one below.		Voor anded 3i Morrk 2022	Venr anded 21 March 2021
	Net points after tox (INR) Lea. Do shoul on commutable performing thems and has there as	1	1,994.00	3,600 64
	Not profit / (thest for calculation of busic EPS		5,994,00	3,600.64
	Weighted oversign member of experty observe for calculating toxic EPS	n	11,64.200	11.64,246
	Peafs silvenge AM: Desilved ped to exequitionily committle nanequinities performed studies	0.000	5,974 00	3,500,54
	Not Fruit: (Lose) for subsidiation of Dispert RPS	133	2,994.00	1,600-64
	Wordhood average transfer of equing shares in executating larger EPS Inflact of different		11.64,290	11,54,340
	Champatific professors shares		3,96,996	3,05,900
	Nicybied availage number of equity obsers in calculating dilicol EDS	IV.	14,71,808	14,71,148

41 Research and Divelopment expenditure incorred during the year ingices below:

Rence exemply per share (COR) of normal value of stage (SOR 160 and). District damings per share (ESR) of normal value of share ESR 50, 60, much 9

(a) Research, cultime (disclosed order reporters healt of expenditure)

Partiestore	Vear ended 3t March 2022	Year ended 31 March 2021
Cost of Makerus Contrared		23.97
freglokia banefik piperkin	78.20	247.68
Other Engineers		
Degranation	A	71.46

dot would equivalent

Personners	Vene ended 31 March 2002	Year ended 31 Moreh 1021
Flast & reactions) (Nation Note 180)		+
Hawghis under development (Befor See: (1.1)		90

CHENTIA

FOR TRIVITRON HEALTH CARE (P) LTD.

Varidu au Arthorised Signatory

114.36

17.00

Trivitions Healthcare Private Limited
Natural Sendative Fearch: tracesess for the year ended 50x1 Stanck 2012
LNI amounts are FM. in Links, recent offences currely

The Company has interestinal parameters with related parties. For the insured part 2005-01, recompress conferential in movement distances or presented by the insured to 550, 1961 to prime that the conference interest in the conference in the conf

Electronics required under Section 22 of the Mura, Seculi and Medium Enterprises Development Act, 2001 (MSMALD Act)

Dues to Micro, and Small Exceptions have been determined to the extent stock patters have been alreaded or the basis of online nature enforced by the Management during the part. This has been referred by the auditors. The directioners required under the MSMFD Art are no informat.

Particulars	Mouch 31, 2002	At 10 March 31, 2821
7///20	MEMORY 21, 2012	500FES 30, 2861
The appears tomater's argued to more artisted suppliers at the end of the year		
Proceed	(5.46)	20.33
hice	6.38	20.29
Principal annuals poid to suppliess registered under the MSHED Act, beyond the appointed day during the year.	36	
Infance goad, offer this soile. Senton 15 of MSMED Act, to reppliers registered under the MOMED Act, beyond the sentomodular derine the soar	*	
Interior paid, under Section 18, of NSMICS Act, to suppliers regulated under the NSMICS Act, beyond the appointed day (Contaction over)	*	100
Interest due mei payable umanin suppliers registered under MSMED. Aut, der paymente altrecht medie hanten anterest versaming das und payable for mallen years.	+	

43 Corporate Storad Respondibility

As per Source 135 of the Companies Act, 2013, a conspany, meating the applicability theoretics, result to spend in large The of its naturage and small for the momentum of proceedings from foreign and source of spendings of the process of the same and the same are given in the before table. A CSR committee has been foreign and the company on per the Act. The facels are attributed decomply the poor on their action means which are specified in Solicities VIII of the Company on the Solicities VIII of the Company on per the Act. The facels are attributed decomply the your on their action means which are specified in Solicities VIII of the Company on the Company on the Company on the Company of the Company o

Portioner	For the year ended 36 Starch 2002	For the year ended 30 March 2021	
Orano Servent required no he opinio ac per Sentieri 155 of the Aqu.	540	-	
1628 Альянт Кларот Япла дерхина укин	-	(5)	
Yand Green interest expellent to be spens during the year	5.62		
Answer approved by the Board to be upon clining the year	5.62	-	
Amount spirit skiring the year on			
(f) Concoruction/pocuration of an uscet			
(ii) Or purposes after than (i) done	5.63	-	
Details related to emount speni," unspeni.	50		
Particulars			
Spent on Carkl TB activities	3.61		

44 Subsequent events Significant solvenizationers, less been neglabel in Nanc No. 14.2

CESON

For TRIVITRON HEALTH CARE (P) LTD. Vanduau

Tricitrum Healthcare Private Limited
Notes to Scientishore financial statements for the year model Jibst March 2012 (All amounts are INCE to Labbic collect otherwise of

Details of Benani Property held

The Company dates not have any Semini property, where any proceeding has been instanted or produce agreent the company the hadding any Вутиму регропс

Registration of charges or satisfaction with Registers of Companies.

The Company does not have any charges or satisfaction which is set in he represent with ROC beyond the saturatory period.

43

Compliance with another of layers of companies.

The company has complied with the number of Intern presented maker charse (KF) of section 2 of the Accread with the Companies (Restriction to mainter of Layers) Italia, 2017.

- Relationship with Struck off Companies under section 248 of the Companies Act, 2013 or tection 560 of Companies Act, 1954. The Company does not have a suited one with companies struck off unity section 348 of the Companies Act, 2013 or section 566 of Companies Act, 2014 or section 566 of Companies Act, 2014

Benalts of Crypto Correctly or Virtual Correctly
The Company has not moded at instead in Crypto correctly or Virtual Correctly during the financial year.

Ladischeed is some

The Company does not have any undischased occurse which is not seconded in the banks of soccous that has been surrendered or dischard as occurse during the year (previous year) in the tax assessments under the income Eas Act. 1964 family as, search or sorvey or any other ordered provisions of the Income Tax Act. 1961.

Wilful Defaulter

The company has not been declared as a will'd definition by Reserve Bank of India, Bunks, Financiasi Institutions or any other Landon.

57 Ultimate Beneficiney

his hands have form advanced or humor or invested (risher from horoscent fields or share promises or any other sources or kind of funds by the company to or so any other promise resolute, including literaps existing a "intermediates"), with the understanding, whether necessited in community or otherwise, that the horoscollary has, whether directly as indirectly lead or invest in other persons or ransons identified in con-mission whenever by or an including the Changeung ("Ulermore Berefferency") or provide any guarantee, accounty or the bias on behalf of the Ultimote Beneficiaries

No funds have form received by the Company from any persons, receives, maketing therigh, emine, then the company has directly or indirectly, and an event in other persons or emittee standards many manner inhabitivenest by or an admit of the Company thery ("Unimate Beneficiation") or provide any guarantee, persons or the like to behalf of the Chimate Beneficiation.



For TRIVITRON HEALTH CARE (P) LTD.

Paredware Authorised Signatory

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!	•	į	Navione	Beautone	Promotoria	Distantante	Beaution	Monte per	Si Naori	W Mark	į	Preve of cartains is seen than 20%
1	Const Pater	Carbon Assert Lands	Committee of the Architecture of Second Committee of the Architecture of Architecture of the Architecture	Constitution - Speciment hereings - Practi Foodback - Other Speciment Statistics - Constitution Buildings - Constitution School Statistics - Other Constitutions	MARK	See 1	Taleton.	36,04.0	77	67)	r)	
ž.	Bern topic Byte	DA: Num	the section of the present of a present part has agent	fuide diacopped a higher and famile	12,746.69	3,4844	(M.C.	19,161.64	14.1	400	16	
	Statement Control Lake	Sp Carath, board Sakhana	Assignment books his political and the made	Side Sprier - Anneas R. Lacke Forester in Principal Departmens	thin)	16.00	1.87	NAME	111	19	4	Triff, reprovide PV 21. Donates on says day server provides of the fact server on populations
	Name of London	The statut has put fluidate and	trademont fightish throne. Polician	Standard Spirit	Spinor	2,374	3.000.00	25.01.00	9.9	***	Sept.	superconnection of the content of proceed or CV 11-2 company in an extent of the content of the
	thurstery Survey East.	Condition to Amore is way	francisco de la constanta de l	Spells, Strainey - Cheby Indirent	Distant.	****	Subb D	STATE	N.	125	4.0	Personal translation of the control
W. III	Available beaut	No Code Silver of February States States States	Na Challa Salas	Spring, trafallaceuring - Thoughair Generalist C.	31,713,99	129.3	4,112	1,1861	*		ć,	
4 1	Southern Leave	Mathematical Annual Scientification	Nar Chale Australia	Object of the Parish of the parish	16 700'8	91916	N 18.4	5,465.72	101	177	ē	
ž	Northern Errors Nove	Name Artego WinnerChess	Aprile.	Autor Vollage Trible Autoritioner	N Table	4308	47.8.141	N. Wall	8	a B	ria.	Has Marriage Capital to Research that high ciphyre processes that has high ciphyre processes on the military and control to the control of the control to th
e e	No. Prof. Nac.	No Paulin ben salen	har twen	No Keles	1000	2,000	3000	40,000	W	***	ŧ	first desirable to consistence of the constitution of transmissional districts on 19, 19, 2, confidence amply that further incorporates of the latest desirable subservices of transmission from the first transmission of the latest transmission of the constitution of
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1	At Macan Desired	Married the brackings	2.2	No bear near the Camir.	5 4044 10.1	18,118,00	47.00	23,184.99	4.0	6.14	1001	

FOR TREATTRON HEALTH CARE (P) LTD.



Frivitros Heshbeare Private Limited

Notes to Standalone financial statements for the year ended 30st March 2022
(All annuals are 1927 in Enkly, unless enbewise scatcal)

54 Prior year comparatives Previous sear Spaces have been regrouped reclassified, wherever necessary, so conform to convent year's classification and presentation.

56 Approved The above financial scanneres have been approved by the treard of Directors in their secreting held on Discessive 25, 2022.

For and on Infall of Beaut of Decemes of Triviarum Healthcare Private Limited CIN: USSI 1913/1918/TC040515

Claimes but Messeng Discour Disc 0089198

Executive Director and Group Chief Financial Officer DIN 07898887

Nasudwan S. Vanudeyan

Company Secretary

Place Chornal Date 23-12-2022

For TRIVITRON HEALTH CARE (P) LTD.

Trivitron Healthcare Private Limited Unaudited Standalone Balance Sheet as at 30th November 2022 (All amounts are INR in Lukhs, unless otherwise stated)

	Note	As at	As at
92005War(V)200050503 M2000		30 November 2022	31 March 2022
EQUITY AND LIABILITIES			
Shurcholders' funds			
Share capital	3	385.90	385.90
Reserves and surplus	4	29,995.60	30,788.17
Part Control of the C		30,381.50	31,174.07
Non-current liabilities			
Long-term borrowings	.5	4,233.02	3,141.76
Long-term provisions	6	94.87	94.87
Current liabilities		4,327.89	3,236.63
Short-term borrowings			
Trade psyables	7	9,516.26	9,625.04
Total outstanding dues of micro and small enterprises	- 8		
Total outstanding dues of creditors other than micro and small enterprises		750273	19.96
Other current liabilities		9,057,20	8,101.84
Short-term provisions	9	11,948.03	6,953.91
Sourteen postators	6	291,47	291.47
The state of the s		30,812.96	24,992,22
TOTAL EQUITY AND LIABILITIES		65,522.35	59,402.92
ASSETS			
Non-current assets			
Property, plant and equipment and intangible assets			
Property, plant and equipment	10	5,487.33	5,227.96
Intangible assets	11	176.10	224.27
Capital work in progress	10.1	2,880.21	2,734.28
Non-current investments	12	12,456.77	12,457.85
Deferred tax asset (net)	13	1,139.63	1,139.63
Long-term loans and advances	14	1,967.07	1,490.77
Other non-current assets	15	42.16	42.60
2011 Tellistation (SCI)		24,149,27	23,317.36
Current assets			
Current investments	16	22.35	1,351.90
Inventories	17	4,260.45	3,462.45
Trade receivables	18	10,325.34	7,904.83
Cash and Cash Equivalents	19	19,630.46	17,890.58
Short-term loans and advances	14	7,020.32	5,083.88
Other current assets	20	114.16	391.92
		41,373.08	36.085.56
			4 10 10 10 10 10 10 10 10 10 10 10 10 10
TOTAL ASSETS		65,522,35	59,402.92

For and on behalf of Board of Directors of Trivitron Healthcare Private Limited CIN: U85110TN1908PTC040515

FOR TRIVITRON HEALTH CARE (P) LTD.

Trivitron Healthcare Private Limited Unaudited Standalone Statement of Profit and Loss for the year ended 30th November 2022 (All amounts are INR in Lakhs, unless otherwise stated)

	Note	For the period ended	For the year ended
Marion Contract Contr	DISCH 1	30 November 2022	31 March 2022
Revenue from operations Sale of products	21	\$545EE65	
70.00 (1) (**) (1) (**) (1) (**)		15,842.29	50,639.61
Sale of services		25.09	1,270.98
Other operating revenues		85.16	1,045:01
		15,952,54	52,955.60
Other income	22	2,172.55	2,719.73
Total revenue (f)		18,125.09	55,675.33
Expenses			
Cost of materials consumed	23	4,782.18	18,691.35
Purchases of stock-in-trade	24	6,668.52	14,370,21
Changes in inventories of work-in-progress, finished goods and	Lstock-in-trade 25	342.69	(331.70
Employee benefits	26	3,610.59	4,593.73
Finance costs	27	378.96	1,100.22
Depreciation and amortisation	28	424.73	574.19
Other expenses	29	2,709.99	9,262.62
Total expenses (11)		18,917.66	48,260.62
Profit / (Loss) before exceptional items and tax $(HI = I + II)$		-792.57	7,414.71
Exceptional items (IV)	30	720	S
Profit / (Loss) before tax (V = III + IV)	_	-792.57	7,414.71
Tax expenses			
Current Tax		0.00	1,597.22
Deferred tax (credit) / expense			(176.50
Total tax expense (VI)		= 78.00	1,420.72
Profit / (Loss) for the year (VII = V - VI)	₩ <u>=</u>	-792.57	5,993.99
Earnings per equity share [nominal value of share INR 10 (previous year : 1NR 10)]	40		
Basic		(900-920)	24733
Diluted		(68.08)	514.86
	(*)	(53.88)	407.45
See accompanying notes forming part of the financial statement	44		

As per our report of even date

For and on behalf of Board of Directors of Trivitron Healthcare Private Limited CD: U85110TN1998PTC040515

For TRIVITRON HEALTH CARE (P) LTD.

Masuclevau Authorised Signatory Trivitron Healthcare Private Limited

Notes to Standalone financial statements for the year ended 30th November 2022 (All amounts are INR In Lakhs, unless otherwise stated)

Background

Trivitron Healthcore Private Limited ("the Company" "THPL") was incorporated as 18 May 1998 in the name and style, Closen Diagnostics Limited (CDL) under the provisions of the Company was changed to Trivitron Healthcare Private Limited. The Company is predominantly engaged in the business of manufacturing and distribution of medical diagnostics, imaging equipment, critical care and disc)sis care equipment and consumables, other healthcare products and hospital supplies including diagnostic reagents and. Radiation Protection Apparels and Accessories.

Significant accounting policies

a) Basis of preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the accounting standards as prescribed under section 133 of the Companies Act, 2013 ("Act") read with rule 7 of the Companies (Accounts) Rules, 2014 of the provisions of the Act, to the extent suitified and applicable and other accounting principles generally accepted in India. The financial statements have been prepared on accrual method of accounting under the historical cost convention and on a "going concern" frain. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b) Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including comingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are product and reasonable. Financial could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

c) Property, plant and equipment and depreciation

Property, plant and equipment are carried at cost of acquisition or construction less accumulated depreciation. The cost of an item of property, plant and equipment comprises its psechase price, including import duties and other non-refundable taxes or levice and any directly attributable cost of bringing the asset to its working condition for its intended use; any trade discounts and robotes are deducted in arriving at the purchase price.

Subsequent expenditures related to an item of property, plant and equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Property, plant and equipment under construction are disclosed as capital work-in-progress.

Leases under which the complexy assumes substantially all the risks and rewards of ownership are classified as finance leases. Assets taken on finance lease are initially capitalized at fair value of the asset or present value of the minimum lease payments at the increption of the lease, whichever is lower. Lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to periods during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Depreciation on property, plant and equipment is provided on a straight line method over the useful lives of the assets. The Company has carried out a detailed technical evaluation and determined the useful lives of the assets to be in line with Schodule II to the Companies Act, 2013, except for certain categories of assets (refer below table) which are depreciated based on useful life which represent the economic life of such assets

Asset Block	Useful Life (in years)
Buildings	5 to 30
Office Equipments:	7
Plant and machinery	3 to 15
Computers	3 to 5
Vehicle	7 to 10

Depreciation for the year is recognised in the statument of profit and loss. In respect of the revolued assets, the additional depreciation relatable to revaluation for the year is transferred from revaluation reserve to general reserv

The useful lives are reviewed by the man next at each financial year-end and revised, if appropriate. In case of a revision, the unamortised depreciable amount is charged over the remaining useful life.

For TRIVITRON HEALTH CARE (P) LTD.

Authorised Signatory

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Trivitrum Healthcare Private Limited

Notes to Standalone financial statements for the year ended 36th November 2022 (All amounts are INR in Lakin, unless otherwise stated)

Significant accounting policies (continued)

A property, plant & equipment is eliminated from the financial statements on disposal or when no further benefit is expected from its use and disposal.

Gains or losses arising from disposal of property, plant & equipment which are carried at cost are recognised in the Statement of profit and loss. In case of disposal of revalued asset, the difference between net disposal proceeds and the net book value is charged credited to the statement of profit and loss except that to the extent that such a loss is related to an existing surplus on that most recognised in revaluation reserve, it is charged directly to that reserve.

Leasehold land and leasehold improvements are amunized over the remaining useful life of the nesets or the period of lease; whichever is lo-

d) Intampble assets and amortisation

Goodwill

Goodwill that arises on an amalgamation or on the requisition of a histories is presented as an intangible asset in the previous year.

amorism is measured at cost less accumulated amortisation and accumulated impairment loss, if any . Such goodwill is amortised over its estimated useful life or five years whichever is shorter

Goodwill arising on acquisition of huriness is measured at cost less any accumulated impairment loss.

Goodwill is tested for impairment immunity:

Imagible assets that are acquired by the Company me measured initially in cost. After initial recognition, an intangible asset is carried at its cost less any accumulated amortisation and any accumulated impairment loss.

Subsequene expenditure is capitalised only when it increases the future economic benefits from the specific asset to which it relates.

Internally generated imaggible assets

Internally generated goodwill is not recognized as an asset. With regard to other internally generated intengible assets.

- 1) Expenditure on research activities, undersiden with the prospect of gaining new scientific or technical knowledge and understanding, is recognized in the statement of profit and loss as incurred.
- iii) Development activities anyolive a plan or design for the production of new or subminifully improved products or processes. Development expenditure is capitalized only if development costs can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable, and the Company intends to and has sufficient resources to complete the development and to use the asset. The expenditure capitalized includes the cost of materials, direct labour, overhead costs that are directly attributable to preparing the asset for its intended use, and directly attributable borrowing costs (in the same manner as in the case of property, plant & equipment). Other development expenditure is recognized in statement of profit and loss as incurred.

Imagible meets are amortised in the statement of profit and loss over their estimated useful lives, from the date that they are available for use based on the expected pattern of communities of economic benefits of the asset. Accordingly, at present, these are being amoritised on a straight line basis. In accordance with the applicable Accounting Standard, the Company follows a rebuttable presumption that the useful life of an intangible asset will not exceed ten years from the date when the asset is available for use. However, if there is persuative evidence that the useful life of an intangible asset is longer than ten years, if is amortized over the best estimate of its useful life. Such intangible assets that are not yet available for use are tested annually for impairment.

Description	Estimated useful life
Software	5 years
Formulation	5 years

Amortisation method and useful lives are reviewed at each reporting dise. If the useful life of on asset is estimated to be significantly different from previous estimates, the amortisation period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the anact, the amortisation method is changed to reflect the changed pattern.

An arrangible asset is derecognized on disposal or when no future economic benefits are expected from its use and disposal.

Loses arising from retirement and gains or hones arising from disposal of an intringible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss.

> For TRIVITRON HEALTH CARE (P) LTD. Varulevan

Trivitron Healthcare Private Limited Notes to Standalone financial statements for the year ended 30th November 2022 (All amounts are INR in Lakhs, unless otherwise stated)

Significant accounting policies (continued)

e) Impairment of assets

The Company assesses at each balance sheet date whether there is any inflication that an asset may be imposed. If any such indication exists, the Company estimates the recoverable amount (higher of net realizable value and value in each of the asset. If each recoverable amount of the each generating unit to which the asset belongs is less than no carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If at the balance short date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

f) Investments

investments that are readily realizable and intended to be held for not more than a year from the date of acquisition are classified as current investments. All other investments are classified as long-term investments. However, that part of long term investments which is expected to be malized within 12 months after the reporting date is also presented under "Current assets." as "Current portion of long term investments" in consonance with the current/non-current classification achieve of Schedule III.

Long-term investments are carried at cost less diminution in value, other than temporary , determined separately for each individual investment.

Current investments are carried at the lower of cost and fair value

Any reductions in the earrying amount and any reversals of such reductions are charged or credited to the statement of profit and loss.

g) Inventories

invertories are valued at lower of cost and net realisable value. Cost is incertained using weighted average method. Cost includes purchase cost and all expenses meaned in bringing the inventory to its present location and condition. Cost includes all taxes and duties, but excludes duties and taxes that are subsequently recoverable from two authorstics. Work-in-progress and finished goods include appropriate proportion of overheads.

Not realisable value is the extraated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale

The net realisable value of work-in-progress is desirmined with reference to the selling proces of related finished products. Raw materials and other supplies held for use in the production of finished products are not written down below cost except as cases where material prices have declined and it is estimated that the cost of the finished products will exceed their net realisable value.

The comparison of cost and net realisable value is made on an item-by-sent basis.

h) Operating leases

Assets acquired under leases other than finance leases are classified as operating leases. The total lease rentals (including acheduled rental increases) in respect of an asset taken on operating lease are charged to the statement of profit and loss on a straight line basis over the lease term unless another systematic basis in more representative of the time pattern of the benefit. Initial direct costs incurred specifically for an operating lease are deferred and charged to the statement of profit and loss over the lease term.

i) Revenue recognition

Revenue from sale of goods is recognized at the time when all significant risks and rewards of ownership are transferred to the beyer, which generally coincides with the dispatch of delivery based on the terms of the contract. Revenue from services is recognized upon tendering of services. Revenues from maintenance contracts are recognized pro-rate over the period of the contract. Revenue is recognized if there no significant uncertainty exists regarding its collection. The amount recognized as sale is exclusive of taxes and is not of returns, trade discounts and quantity discounts.

The Company recognizes commission income where applicable, upon approval of sales by its principals.

Dividend income in recognized when the right to receive the payment is established.

Interest income on deposits is recognized on the time proportionate method.

For TRIVITRON HEALTH CARE (P) LTD.

Narudwan

Trivitron Healthcare Private Limited

Notes to Standalone financial statements for the year ended 30th November 2022

(All amounts are INR In Lakhs, unless otherwise stated)

Significant accounting policies (continued)

j) Foreign exchange transactions

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction. Monetary assets and liabilities denominated in foreign currency are translated at rates of exchange on the balance sheet date. Exchange differences arising on foreign currency transactions are recognized in the statement of profit and loss.

In relation to the forward contracts externed into to bedge the foreign currency risk of the underlying outstanding at the balance sheet date, the exchange difference is calculated as the difference between the foreign currency amount of the contract translated at the exchange rate at the reporting that, or the settlement date where the transaction is settled during the reporting period, and the corresponding foreign currency amount translated at the later of the date of incaption of the forward exchange contract and the last reporting that. Such exchange differences are recognized in the statement of profit and loss in the reporting period in which the exchange rates change. Premium or discount arising at the acception of forward exchange contracts is amortized as expense or income over the life of the contract. Any profit or loss arising on the cancellation or renewal of forward contracts is recognized as an income or as an expense for the period.

In accordance with the atmospherest of "Accounting for Derivatives" made by the Institute of Chamered Accountants of India ("ICAI") on March 29, 2008, derivatives, if any are marked to market, and loss arising out of such derivatives are recognized in the statement of profit and loss.

k) Employee benefits

Short-term employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, botus and ex-grain. The audiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognized as an expense as the rolated service is rendered by employees.

Post-employment benefits

Defined courribation plans.

A defined contribution plan is a post-employment benefit plan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The Company makes specified monthly contributions towards employee provident fund to Government administered provident fund scheme which is a defined contribution plan. The Company's contribution is recognized as an expense as the statement of pools and loss during the period in which the employee residers the related service.

Defined benefit plant

The Company provides for granity, a defined benefit retirement Plin (the "Granity Plan") covering eligible employees. The Plan provides payment to vested employees at retreement, death or termination of employment, of an amount based on the respective employee's salary and the return of employment with the Company. The Company provides the gratuity benefit through around contribution to a fund managed by the Life Insurance Corporation of India ("LIC"). Under the scheme, the settlement obligation remains with the Company although the LIC administers the scheme.

The Company's net obligation in respect of a defined benefit plan is calculated by estimating the amount of future benefit that employees have carried in return for their service in the current and prior periods; that benefit is discounted to determine as present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The calculation of the Company's obligation under cach of the two plans is performed annually by a qualified actuary using the projected using credit method.

The Company recognizes all actuarial gains and losses arising from defined benefit plans immediately in the statement of profit and loss.

Compensated Absences

The employers can carry-forward a portion of the untilized accrosed compensation on termination of employment. The Company records an obligation for such compensated absences in the period in which the employer renders the services that increase this entitlement. The obligation is measured on the basis of independent actuarial valuation using the projected unit credit method.

For TRIVITRON HEALTH CARE (P) LTD.

Authorised Signatory

Trivitron Healthcare Private Limited

Notes to Standaloue financial statements for the year ended 30th November 2022 (All amounts are INR in Lukhs, unless otherwise stated)

Significant accounting policies (continued)

f) Income Taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or receilt (reflecting the tax efficies of timing differences between accounting income and taxable income for the period), income-tax sexposes is recognized in the statement of profit and loss except that his expense related to items (excepting directly in reserves is also recognized in those reserves. Current tax is measured at the amount expected to be paid to (recovered) from) the travition authorities, using the applicable tax rates and tax laws. Deferred tax is recognized in respect of timing differences between travable moons and accounting income in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or creds and the corresponding different tax inabilities or assets are recognized using the tax most that have been exacted or substantively marked by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realised in future between where there is unabouted them. be realized in future; however, where there is unabsorbed depreciation or carry forward business loss under massion laws, defirmed tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably / virtually certain (as the case may be) to be realized.

Minimum Alternative Tax ("MAT") under the provisions of the Incorre-tax Act, 1961 is recognized as current tax in the statement of profit and loss. The credit available under the Act in respect of MAT paid is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-roll against the normal tax hability. MAT credit recognized as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

m) Earnings per share

Basic earnings per share is computed by dividing net profit or loss for the period aministable to equity shareholders by the weighted average number of shares constanding during the year. Dilated earnings per share amounts are computed after adjusting the effects of all dilutive potential equity shares. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving hase earnings per share, and also the weighted average number of equity shares, which could have been issued on the conversion of all dilutive potential shares. The diluted potential equity shares are adjusted for the proceeds receivable, had the shares been actually easied at fain value (i.e. the average number value of the mustanding shares). Dilutive potential equity shares are deemed to be converted as of the beginning of the period, unless issued at a later date.

n) Provisions

A provision is recognized if, as a result of a part event, the Company has a present obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognized at the best estimate of the expenditure required to settle the present obligation at the balance sheet date. The provisions are recessared on an undiscounted basis.

Warranty costs are estimated on the basis of a technical evaluation and past experience. Provision is made for estimated liability in respect of warranty costs in the year of sale of goods.

Provision in respect of loss contingencies relating to claims, litigation, assessment, fines, penalties, etc. are recognized when it is probable that a liability has been incurred, and the amount can be outmated reliably.

a) Contingent liabilities and contingent assets

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the period in which the clamps occurs.

p) Cash flows

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of instructions of a non-cash nature and any deferrals or accruels of past or future each receipts or payments. The each flows from regular revenue generating, financing and investing activities of the Company are

Cash congrues cash on hand and demand deposits with busis. Cash equivalents are short-teens balances (with an original maturity of firme months or less from the date of acquisition), highly liquid investments that are readily conventible into known amounts of cash and which are subject to insignificant risk of changes

q) Goods and Services tax input credit

Goods and Services tax input credit is accounted for in the books in the period in which the underlying purchases made / services received is accounted and when there is reasonable certainty in availing / utilising the credits

r) Operating Cycle

Based on the nature of products / activities of the Company and the normal time between requisition of assets and their resiliation in yash or cath equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

For TRIVITRON HEALTH CARE (P) LTD.

	stumm are INR to Lakhn, anion otherwise stead)			As at 30 November 2022	Avat 31 March 2022
ě	Share copital				
22	The details of authorized, bound, subscribed and paid	up share equipal are as under-			
	Authorised				
	4,198,000 (provides year: 4,300,000) cquity sharps of D			410.00	410.00
	3,000,000 (provious year: 3,000,000) 0 nt% professors	share of INR 18 such	-	390.00	500.00 736.00
	Intent, reforming and paid up		-		3155
	1,164,249 (provious year: 1,164,240) ogate sharps of D	NR IV each fully gold up		816.42	116.42
	233,276 (proxima year 253,276) 6.00% compalaredly cick fully paid ag			27.73	23.30
	423,981 (proxima year: 623,981) 0.01% computatily sich fully paid up	penetible we-camelative profunece down 3	of thirt to	42.40	42.41
	423,581 (previous year 423,381) il 01% compulsarely such fully paid ap	contentials are committee professor disease 4 a	of IND. 10	42.40	42.41
	307,335 openions year 307,335) 8 07% compularity mich fully yeard up	committe no-camelative professor does 5	of 1503, 14	30.73	30.73
	13.06.180 (province year: 13.06,180) 11.01% compulsor such fully paid ag	dy reduceable was consilated professor cleans	of INR 10	131.62	130 62
			- 2	385,500	385.90
	fittemediation of shares sentanding at the logisting	As adii Nesember 2022		As all I March	
	 Recruediation of shares sentianding at the logisting A. Espity share capital 		Arreset	As all March No. of shares	2022 America
	A. Espekt where capitud	As adii Nesember 2022			
	A. Xigolity where capitud L. Kigolity observe of INNC 30 earth failty paint up spills languaging of this solar	As adii Nesember 2022			
	A. Espite where capital L. Espite where on ENK-16 auch fully used up	As of the New York No. of the Co.	Arment	No. of shares	America
	A. Xipder where capital L. Equity shares of INK-10 each fully used up by the language of the vote function for the core	As a60 Neurolec 2022 No. of shares 1,164,200	Armset Un.42	No. of shares	America 116-42
	A. Equity share capital L. Equity shares of INK 30 each felly used we have been proposed of the sole beautiful the open and the sole beautiful the cold of the sole.	As also Neurostice 2022 No. of observe E,164,200 E,164,208	136.42 136.42	No. of shares	America 116-42
	A. Equity share capital L. Equity share capital L. Equity shares of INK 30 each felly used we has the improving of the soor immediating the year. At the end of the sour. H. Preference share capital L. H.R. S. Communication connectible non-namedating p. At the long-money of the year.	As also Neurostice 2022 No. of observe E,164,200 E,164,208	136.42 136.42	No. of sheets 1,044,240 1,044,240 223,276	America 116-42
	A. Egolts share capital L. Egolts share capital L. Egolts shares of INK 30 and fells paid up is to lapsing of the soar leand faring the year At the egol of the year B. Preference share capital L. B.D. S. Computativity convertible one-constants p At the lapsing of the year leand faring the year	83 d80 Neverober 2022 No. of observe 1,164,200 1,164,208 enforcace wherea 2 (CCPS 2) of INR 10 each fall	156.42 136.42 136.42 by poid up	No. of sheets 1,004,240 1,004,240	116.42 116.42
	A. Equity share capital L. Equity share capital L. Equity shares of INK 30 each felly used we has the improving of the soor immediating the year. At the end of the sour. H. Preference share capital L. H.R. S. Communication connectible non-namedating p. At the long-money of the year.	As add Neuronber 2022 No. of share: 1,164,269 1,164,288 enforces shares 2 (CCPS 2) of INR 16 each fall 223,276	176.42 116.42 116.42 b pold up	No. of sheets 1,044,240 1,044,240 223,276	116.42 116.42 23.23
	A. Equity share capital L. Equity share only INK-10 and felly said we has the leadance of the North Self-said we hand dering the year. As the ood of the year. II. Preference share replied L. ILSE S. Companional convertible non-consulpting plants the leaguesting of the year. Insent faming the year.	As also Necessarios 2022 No. of observe 1,164,200 1,164,208 enforcace wherea 2 (CCPS 2) of INR 16 each 8.66 220,236	116.42 116.42 116.42 b poid up 23.33	No. of shores 1,004,240 1,004,240 233,276	116.42 116.42
	A. Equity share capital L. Equity share capital L. Equity share of INK 30 and fully axid up into disring the year At the out of the year B. Preference share capital L. 6.95 % Consultative concribio one-consultative p At the log-mode of the year Londing and the year Concerning decree the year In the out of the year List of the year At the out of the year	As also Necessarios 2022 No. of observe 1,164,200 1,164,208 enforcace wherea 2 (CCPS 2) of INR 16 each 8.66 220,236	116.42 116.42 116.42 b poid up 23.33	No. of shores 1,004,240 1,004,240 233,276	116-42 116-42
	A. Egoles share capital L. Egoles share capital L. Egoles shares of INN 30 and felly said up is to lagarise go files year As the opt of the year B. Preference share capital L. B.S. S. Compatiently convertible one-considering p As the log-ming of the year Listensia floring the year Cisconsian during the year As the ood of the year H. B.S. S. Compatiently convertible non-canadative At the Special of the year	As also Newsondoc 2022 No. of observe 1,164-240 1,164-244 enforces where 2 (CCPS 2) of UNR 14 each 8-8 20,276 233,276 perforces abares 2 (CCPS 3) of UNR 38 each 8-8	Amenet 116.42 116.42 to pold up 2133 23,33 do pold up	No. of shores 1,094,240 1,094,240 233,276	116.42 116.42 23.33
	A. Equity share capital L. Equity share capital L. Equity shares of INN 30 acts failty paid up by the language of the voic board fairing the year H. Preference share capital L. 0.01 % Consultarity connectable non-cannelative p At the language of the year board fairing the year connection during the year at the ord of the year H. 0.01 % Computered outservisible non-cannelative At the longuage of the year H. 0.01 % Computered outservisible non-cannelative At the longuage of the year	As also Newsondoc 2022 No. of observe 1,164-240 1,164-244 enforces where 2 (CCPS 2) of UNR 14 each 8-8 20,276 233,276 perforces abares 2 (CCPS 3) of UNR 38 each 8-8	116.42 116.42 116.42 123.33 22.33 8b paid up	No. of shores 1,094,240 1,094,240 233,276	116.42 116.42 120.33
	A. Equity share capital L. Equity share capital L. Equity shares of INN 30 acts failty paid up by the languaring of the vice limed fairing the year B. Preference share capital L. 8.91 %. Consumbarity convertible non-canadating a At the longuaring of the year least fairing the year (convenient damage the year At the longuaring of the year At the longuaring of the year In 4.80 % Compenhantly convertible non-canadative; At the longuaring of the year If 4.80 % Compenhantly convertible non-canadative; At the longuaring of the year Insulf during the year Insulf during the year Insulf during the year	As also Newsoniber 2022 No. of observe 1,164,249 1,164,248 enforces where 2 (CCPS 2) of INR 14 each 84 20,276 233,776 probresses abures 3 (CCPS 3) of INR 38 each 84 423,981	116.42 116.42 116.42 by poid up 23.33 23.33 23.33 47.40 47.40	No. of shores 1,084,240 1,084,240 235,276 233,276 422,981	23.33 23.33 42.40
	A. Egoley share capital L. Egoley share capital L. Egoley shares of INK 10 and fully said up is the laquishing of the year As the out of the year II. Preference share capital L. 6.95 % Consubstrictly convertible one-canadating p As the log-money of the year Limited facing the year Conversion during the year III. 6.81 % Compuberely convertible non-canadative; A the log-money of they convertible non-canadative; A the beginning of they convertible non-canadative; A the beginning of they year Conversion during the year Conversion during the year As the out of the year	As also Newsoniber 2022 No. of observe 1,164,249 1,164,248 enforces where 2 (CCPS 2) of INR 14 each 84 20,276 233,776 probresses abures 3 (CCPS 3) of INR 38 each 84 423,981	116.42 116.42 116.42 by poid up 23.33 23.33 23.33 47.40 47.40	No. of shores 1,084,240 1,084,240 235,276 233,276 422,981	23.33 23.33 42.40

For TRIVITRON HEALTH CARE (P) LTD.

Authorised Signatory

Trivitron Healthcare Private Limited Notes to Standaline Rearelal manuscrist for the year ended 30th Navember 2022 (All amounts are INE In Lables, solves otherwise stated)

hy Reconsidiation of shares sutstanding as the beginning and at the end of the reporting period (continued)

	Ax alf Smoother	3422	As affi March 202	2
	No. of shares	Amount	No. of abarca	Amend
IV. 640-% Computerila convenible, non-complain-	proference shares 5 (CCPS 5) of INR (0 cm	to hole pool ou		
At the beginning of the year	307,335	34,73	307,335	34.73
lossed during the year Conversion during the year			-	
At the and of the year	301,305	30,73	307,135	39.73
V. B.H. % Computation of consider, non-constaining	ereference abuses (CRPS) of INR 18 each fa	By paid up		
As the beginning of the year	1,304,180	19147	1,304,000	139 62
freed during the year Conversion during the year	2000	0.00	10000000000	15.000
As the and of the year	1,305,310	130.62	1,306,180	130.62

- i) The bullians of apply durins are emitted to one rote per opairs show. They are due entitled to receive disidend as declared from nine to true subject to payment of dividend to performed durinfickless. On winding up of the Company, the helders of opairs shares will be unclosed in receive the resolute ancies of the Company, subject to the begulation rights attached to the believe of all classes of computations; convertable professors shares and computation the bestern and computation to the bestern and computation.
- iii The open shore are subject to corner restriction on transfer for qualfied period and also carry counts delig-along and tag-along rights as agreed between the startholders.
- 30) Committeenholders are unstitled to cost a buy back of the claims hold by them, upon occurrence of specified ocean at such prison distremental in accordance with the share helders agreement.
- (I) Rights, preferences and restrictions attached to perference shares
- i). Computed its convertible, non-constative reference shares (CCPS) of INR 10 such fully paid up

CCPS2, CCPS4 and CCPS5 (reflectively informat to an 'CCPS 2 - 5") norm a preferred to high in so divided over equity that reflected extractions divided to the amount per dears non-considered divided equal to \$10.0% of the other of the respective divise. If declared The dividends would be non-considered and considering paints to previous of any dividend with respect to the equity shares of the Constant, CCPS 2 - 5"have the same voting right in the operation equity shares represented by them.

The CCPS man be converted as any man, or the option of the CCPS behind by appropriate notice to the Company or agree the occurrence of specified events, but no later then too years from the face of insurance as December 2011, not operation assets of openly shares, or each adjusted number of expery shares to decrease agreed with the Company and the observables on a repelland in the observabilities agreement.

In the event of liquidation, CCFS have a perference right over the agents shareholders and CRFS distribuilders and are to be regard first to the extent of the capital part-og and distribuil possible if any duclosed for the sense on such shares.

iii Computerely redomnable preference shares (CRPS) of ENR 10 each falls paid up

The CRPS carry a performed right at the desired over open plantiables. CRPS shall be existed to an annual per share non-constance divided agost to 10.07% of the value of the respective share. The desired waster to an executative and would be peed prior to present of any dividend such respect to the agost or the open of the Company. The CRPS describebles shall have no voting rights.

The CRPS are redormable at the option of the Company had not later than 5 years; to from May 2015, besset the period expans on May 2021. However his way of Board Resolution the Term has estended for Further 5 more years and it expans on May 2025.

In the stant of Impulsation, the CCPS distribution shall have a liquidity preference even the CRPS standardors. Once the liquidations eight of all alasms of CCPS standardors are non. CRPS share holders get their preference to the extent of capital goal age and dividind psychiot of any distant for this year on each alasms.

For TRIVITRON HEALTH CARE (P) LTD.

Trivities Healthcare Private Limited

Notes to Standalone financial statements for the year ended 38th November 2022 (AE opposes are DSE to Links, orders otherwise second).

e). Details of above holders holding more than 5% shares of a class of shares

	At age Never	shor 2021	As all I March	1003
	Ns. of stores	% sfitted shares in class	Ne. of shares	% of total shares in class
4. Equity above capital				
L Kanty sharm of INK 10 each fully paid up				
N GSEVA	701,260	69.24%	701.360	60,245
 Capital Management (Mauriton) Limited 			163,898	14.005
Tree North Treatenship Private Laminal zerschild IVF Treates Company, Private Laminal) Acting as Treates to Tree North Field IV (onsorbible ladia, Value Paud IV)	23	17	46,124	8.105
Invitati Estargeriscs Private Limenal	412,000	39.76%	201,025	17.239
8. Preference share capital				
. 8.01 % Computerelly convertible, son comulative preference. Narcy 2 (CCPS 2) of 1NR 10 each fully paid up				
TIL Capital Management (Managemen) Lincold	17	20	46,332	111.00
Trivitade Emergence Private Limited	271,060	29531%	185,328	79.435
II. 0.8) % Computerily convertible, non-consulative performs starce 3 (CCPs 3) of INR 10 each fully paid up				
Dr. G.S.K. Volu	423//01	880.00%	423,981	100.007
III. 0.81 % Computarily correctible, non constitute professore dures 4 (CCPS 4) of INIC 18 each fully paid up				
Dr. Q S K Yels	423,981	100.00%	423,981	100 007
V. 0.91 % Computerity convertible, non-constanter preference. Barres 5 (CCPS 5) of SNR 18 each fully paid up				
True North Transcockip Private Linewad crastwiske IVF Transic Company Private Linewad! Acking as Traitic to True North Food IV carsochile India Value Food IV)	55	20	153,667	30.000
Triveach Exerprises Private Limited	367,333	300,00%	133,568	30.005
7, 0.01 % Compationth; redemable one curvalative reference shares (CRPS) of INR 10 cuch fully poid up				
Mr. V. W. Vonkatachekow	381,288	28,19%	311,288	29.199
Mrs. Fadina Chandronikoran	271,797	20.80%	271,797	20,800
Mr. G.S.K. Vuln.	A/53,003	50.00%	673,003	50,009

FOR TRIVITRON HEALTH CARE (P) LTD.

Trickinne Healthcare Private Limited Notes to Scandalone Brazelial statements for the year ended 36th Norcestor 2012 (All presents on INIX In Lables, refuse otherwise states)

		As at 30 November 2022	As at 31 Morch 2022
٠	Reserves and neights	and the state of t	
	Capital reserve		
	At the commoncement and at the end of the year	828.03	328.03
		828.03	323,63
	Scrattics promium		
	At the communications and at the end of the year	21.561.52	21,561.72
		21,541,32	21,561,12
	Revaluation reserve		
	At the commonweal of the year	(3JR 80	1,356.95
	Law Award transferred to general reserve on account of additional depreciation on revolved assets.	(28 (4))	(28.06)
	At the sed of the year	1,366,03	1,328.89
	General reserve		
	At the commencement of the year	1,523.63	1,495,77
	Add: Amount imperformed from equalitation reserve on account of additional depreciation on revoluted amount.	28.06	28.96
		1,951.89	1,523,83
	Surgise in the statement of profe and loss		
	At the commencement of the year	5.546.10	1847.800
	Loss. Profit for the year	.292.57	5.095.99
	As the end of the year	4,753.53	5,546,10
		25,915.60	39,798.17

(This states to interminable 265 North

FOR TRIVITRON HEALTH CARE (P) LTD.

Azuduan Authorised Signatory Teintron Healtheart Private Liented
Nove to Scientifica fluorial statement for the year ended 39th November 2022
(All answers on DIR to Liebn, unless otherwise search)

5 Langtown borrowings

Non-current	s portion	Current por	mies*
As at 30 Newspoles: 2022	Jt March 2022	As at 30 Navember 2022	At at 31 March 2022
4,233 62		1,029.18	761.06
4,23) A3	A141.76	1,829.19	761/6
	- 10		
4,233.82	3,10,76	1,829,10	751,66
	As at 38 Nontrodect 2022 4.223 62 4.223 62 4.233 62 4.233 62 4.233 62 4.233 62	39 November 2022 31 March 2022 4233 02 3,141 76 4,233 03 3,141,70 4,233,03 3,141,70	As at

"Amount disclosed under "Short-term borrowings" (rules now T)

Terms of repayment of term least and the nature of security

Betails of lean, repayment and security	As afti Naverali	er 2022	As aff March 2	0122
	Net current	Current	Non current	Carroat
	Rs.	Rs.	Rs.	No.
Lean free Banks:				
HIDSC: Time has HDFC Back amounting to ISB 1060 bids in the observable forms that have all the control of the flaterial form and the flaterial form 2010-20 reference on 31 March 2020) for exting up a manufacturing flately in Prandigues. The loss is occurred to vary of aparticle control of the company of the control of Possessible. Itself and by ideal property of the Company amount of Possessible. Itself and by ideal property of the Company amount of Possessible. Itself and by ideal passession by Dr. G. S. Vide. The loss curries as inspect rate of 9.5% bids to the MCLR rate and the property of the pr	466.67	200.00	335.90	200 00
BIDEC: Terrs issue from HIDEC Bank amounting to INR 1900 lable was obtained during the financial year 2019-38 drives on 31 Martin 2019 for Capes. Resolution was not. The lose in concent by was of opasition interagge on the convencient property of the Company amount in Procuration, land was advantage status of SEPCOT relativistic exists. Procupation for the recognition and to personal guarantee by Dr. G. S. K. Ville. The lose convince in minimar and of U-NOS localisate to the MCLE Acts and in repet which is exactly introduced to the Company of the Company	360.00	300,00	433.61	2000.00

For TRIVITRON HEALTH CARE (P) LTD.

Authorised Signatory

Trivitine Healthcare Private Limited
Notes to Standalone Financial statements for the year ended 38th November 2022
(All annume are DNR in Lable, unless otherwise stated)

П		As all P Neture by	or 2022	As alt 1 March 2	922
ı	Dritails of Iona, repoyment and security	Non narrow;	Corror	Non ourrost	Current
ı		Rs.	Ri.	Hs.	Rs.
	HIMPC.) There haves from HIMPC Bank amounting to Delli 400 likelis over obtained during 2016-17 positivity reinformation of E&D expenditure amounted by the Compare, This lose is secured by view of equivalent contigues of supports almost all SHPCOT and proports almost extra proports almost all SHPCOT and proports in Proceedings which personal parameter by Dir G.S.R. Vels. The lose curries as attenue may of 10.591% likelis of the them year MICLA and it reposible to the drawn and mill of 10.591% likelis of the firmty and MICLA and it reposible to the organization of the proposition of the capability installations over a period of 3 years. During the year the Company has expend an amount of 10.87 79.96 (92).	3.53	5903		16.00
	HDFC) Lose from HDFC Back amounting to DRE 17/998,224-desired oversich refinencing of existing mardinarity to 2016-17 This kear is securated by may of marbinary, on which lose has been sent-towed. The lose is required to 16 count must be marbinarie consumering than September 2018 and carriers on floating invoice time of 10,00% kelled to 1 Year MCLR area of the Check.	12 99	42 98	17.00	42.90
	HDPC: The bear from HDPC Bask severals partitions of valuation are secured to hypothesis on of such assets and are reportable in opposed mentile installment temping over a period of 5 years. The house carry as someone reduced EADOS.	950	144	12	1.7
	HIRPS: Weeking capital Turns have under Energency Capits Live Generators: Schools (EX.LGS) from HIPC Bask was availed fix #32 lakes during Cond. 27 period, influence at amounted by Mill. The Year to five new of with avoidate activation of memories appeaded 51 memories and carriers are Souting without a real-value of 7.75% looked to 1 Year MCLB sate of the Dank.	365 W	158.00	487.17	144.8
	AXIS: Working capital Term loars under Emergency Credit Line Germanian Scheme (ECLGS) from AXIS Busis tons a railed Red N lakes during. Covid 19 period, subsets do assumenced by RSE. The bases in first home of 60 mention inclusive of mentionnus period of 12 mention. The loans corry as injuned uses of 65 Ms.	am 25	1.57.50	411.25	78.7
	IDINC: Freeign currency EURO term leans associated freei IDPC First Bank to extend conductations of capec and freel capec to came factoring fluidities of the company for fix. 1549 labbs in returned rare of 4.25% with progression of 6 company for fix. 1549 labbs in returned rare of 4.25% with progression of 6 could quarter for considerate of the raining fix year in fix. 11,334,35,959 and is sociated by first party parts of these plating with SHM bank) on industrial land and habiting virtured at plot to A.16, partiguing industrial earl and fix. Karty of lange: Engage district, New Modernla, Mohamatina.	VQ2.43	370 63	1,113.76	77.6
	AXIS: Term how searchmed from Axis Bards owneds mindearconoms of capes, and fresh capes in manufacturing limitation of the company for the 1160- lable as network rate of 5.0% with represent of 5% again metally installments, other initial minuscripture of 6 metalls from their of first draw draws. Loan resulted during the year is 10. 6, 84-30,591	1894.33	4	(4	-
1	Total	3,233.64	1,829.18	3,141.77	761.6
1		As add November	or facts	As all March 2	011
1	Details of loan, repayment and security	Non-current	Carrent	Non-parcet	Carrent
		Ru	Re.		

ASSESSMENT OF STREET	As add Novemb	or 2022	As adl March 3	022
Details of loan, repayment and security	Nes correst	Non-correct Correct)	Non current	Carrent
	Ru	Ro.	Re.	Re.
Loon from NBPC ;	100000		11167	1000
Bajaj Ferent Tere loss from bajaj lineary against plant and machinery parchased at AMTZ visible-partners. Loss searcheard for Rx 2009 lakes with 12 people protection and 44 month represent	1,000	(10)		
Total	1,000	+ 1	+1	

For TRIVITRON HEALTH CARE (P) LTD.

Trintine Healthcare Private Limited

Nature to Standalone financial statements for the year coded 30th November 2012

(All amounts are Diff. In Lakla, calons offerning aspect)

6 Provision

	Lange	DIEN	Short to	199
Provision for employee benefits	Av. at 30 November 2022	At at 21 March 2022	An at 30 November 2022	At at 31 March 2022
Corgunated abstracts	94.87	94 87	25.58	25.58
Other provisions	94367	94.87	25.58	25,58
Provision for natractice (Refer 6.1)			265.89	265,89
			265,89	265,89
Total provisions	14.87	94.87	291,47	291.47

6.1 Additional disclosure relating to provision for warrantee:	As at 20 Nevember 2022	As at 31 March 2002
Province at the connecessment of the year	265 89	329.39
Add. Provision made during the year		
Lan. Provision addited dering the year	1.4	(99.25)
Late Provision settles back claring the year	4.00	(2.35)
Provision at the end of the year	365.89	265,89

A previous is intented for expected warranty claims to respect of products sold thereig the year on the bests of technical-creduction and past trends of claims and costs of restification or replacement.

4	Short-term betweenings	As at 38 Neverther 2022	Ar et 31 March 2022
	Learn repopulate on decreased (Secreted) Working capital domaind learn from hards (Refer Note 1 and 2 halow) Cosh creds from basis (Refer Note 2 holow)	2,890.53 5,027.43	2,618.00 4,643.38
	Overdealle from hands Countrielle of beng-tons date (refer note: 5) Unescared Lines from despitor Unescared Lines from despitor	9,029 TO 600,90	1,410.00 761.66
		9.516.30	0.625.04

Note

- 1) The working capital demand base from HDPC Bank amounting so DNR 2700 tables (3) Mergir 2022, ISBN 2700 tables) in the a names of 180 days. Short stress borrowings are recruinf by using of bepotherasies on narrow more on pair passes have along with other working capital landing banks. Collateral society by way of consistencial property of the Company obstacle in Pronouncial and property intensed as DPCOT indicated society of the Company obstacle in Pronouncial and property intensed as DPCOT indicated society for the property obstacle of DPCOT indicated from Village Balance P. O. Nired. Naris Mandau and a DP-10T TCC Indicated Aces Novel, Bank Demand and property intensed of DP-10T TCC Indicated Aces, Village Balance P. O. Nired. Naris Mandau and a DP-10T DCC Indicated Security.
- 2) The costs could facility from Ace Basic assuming to INR 7500 (Alle (3) Myork 202) DNR 5500 falchs in occurred by a pair power charge on all overing and fators parted costs of the company stong with other overlang capital busing busin. Further, exchange unrigging on the innovable paraparism belonging to Dr. G S K. Vola, when the innovable paraparism belonging to Dr. G S K. Vola, Wes. Solder K. Vola and Mrs. G. Generalls have been prevaided as collaboral according.
- 30. The cash credit facility from IDFC First Basic Limited amounting to DNR 2000 bible (3) March 2022; DNR 1000 bible is secured by first part passes charge on contract current sevens of the company present and factor and have an illustrate openit with IDFC First basic of Fa, I (no bible).

FOR TRIVITRON HEALTH CARE (P) LTD.

Trivitrus Buddhore Private Limited
Notes to Standalone Resorted statements for the year ended 30th Nascother 2022
(All amounts are DRI in Linkle, anions otherwise stated)

Note: The above disclosure has been made on the base of regerrative confliction refreshed by those enterprises and available with the Company as at 31 March 2012.

One of the reside had filed application is the NCLT dissipating the dose. The Company has responded back and the dose are under dequals. The Notice againg table suchedo the encount modes the hand Yangarai data subort.

Disciouses required maker Souther 22 of the Micro, Small and Medium Enterprises Development Act, 2004 (MSMED Act)

Dues to Micro and Small Entroprises have been deterrated to the extent cuch parties have been deterrated on the basis of information collected by the Management, during the year. This has been relied upon by the auditors. The disclosures required under the MSMED Act are as follows:

Particulars	As at November 36, 2022	Morch 31, 2422
The ancients remaining expand to entire and small suppliers at the end of the year		
Prenapil		19.96
Instrum	38	831
Principal amounts gold to suppliers regimened under the MSMED Act, beyond the oppositual day sharing the year	92	720
Interest paid, other their under Section (A of MSMED Act, to expellent registered under the MSMED Act, beyond for appointed this during the year	- 8	32
mirror good, under Saction his of MSMITD Act, his supplient registered under the MSMED Act, beyond the appointed day deving the year.	12	1.80
Interest that and payable towards suppliers registered under MSMED Act, for payments already made	38	
Forther interest termining that and psychlo for notice years	28	1063

9 Other correct Rabilities

11,948.63	A.953.91
1,935.76	THE TWO
143.74	146.76
	64.83
	374.78
	4,938.38
	116.62
	634.97
	7.06
	272.94
The state of the s	8.31
1 100	36.37
	1,935.76

*Advance from C assessors include Great received from Andrea Praduck Modeled Zone Lorseld (AMTZ) accentang to Re 2377.28 liddle (March 71, 2022)

Rs. 2377.29 liddle). As per the agreement with AMTZ the advance was received streamly procuring optioners for enumericating Coroll? sening kits and variables.

The opposit from moment in disclosure in agreed Work in progress in Not. No. 101. The Company will transfer the enumericating-eights to AMTZ Lid. on completions of manufactions and community or and community of the mass for monatherings and R. & D purposes. Compone has not follow which of the heads were described towards purchase of assets and losses the advance to disclosed under Other Correct Lighthian and corresponding source acquired on disclosed under Capital Work in Progress.

For TRIVITRON HEALTH CARE (P) LTD.

Marudu au Authorised Signatory Trinkines Healthcare Private Limited
Notes to Standalore Gaserial variances for the year coded 56th Normaliser 2022
(All amount are INR to Laide, radios offerwise stand)

1	Non-querries in-extracts	As at 30 November 2022	As at 34 March 2622
	Quated eggity instruments - Non Trude		
	Investment in causin shares		
	(5,200 (persons year 15,000) equity shares of Relative behavior Limited, of (50), 13 each, fully paid-up	120	1.0
	(8,000 (previous year: (8,000) again, shares of Aspestanth Associates Limited INR 10 teach, fully past-up	4.76	0.5
	-	8.76	1.54
	Unquered equity instruments - Tradic	4.10	1.54
	Involvent is subsidiary composies		
	945,109 (previous year: 545,100) equity illuses of Vision Medical Egyptients Frienz Limited, of 3/8 10 each; fally paid up	384.51	184.21
	\$,404,087 (previous year : 8,404,087) ordinary shares of Laborations Diagnostics OY, of their I each, fully paid up	6.129.13	6,129,13
	100,000 (piercour year: 100,000) equity shares of lenging Products (body) Private Lineard, of DKR 10 cash, hilly postup.	1,943.00	1,943,00
	5,000 (previous year, 5,000) agets shares of Star Trevinos FZ-LLC. Datus: of AED 1,000 cach, fully post up	\$20,00	820.00
	5,251 (precions sear 5,251) opoly shares of Bone Sengy Conden Dig Ticard Acoust Sistate + Turkey, of TL 1,000 each, fully and up	2,102.53	2,102.53
	1,810,000 (previous year: 1,811,180) opiny alerer of Kiras Medical Technologies Pyt. Ltd. (missiolis Kiras 1MD). Equipment Pyt. Ltd.), of 2018-10 ands. Tally peak as	191.00	181.00
	Protocols for involvement in Kinsa Medical Technologies Pro. Lat. (prototals Kinsa (MD Equipment PA, Lid.)	-181.00	-081.0
	10,000 genuines year felti main vienn of Laborszon Diagnosco (India) Felt Ltd., of INE (It cook felt) post up	31.00	1.0
	10,000 (processes year: Not) repely wheren of Define Bio (Indian Pro. Ltd., of INIX 19 cock, Infly pend as	1.00	1.0
	Investment in joint ventures		
	8,000,000 (provious year: 8,000,000) papery shares of Aloka Trivities Medical Technologies Private Lentod, of Dell. In each, fully qualitap	\$00.00	3000
	419.348 (previous year: 419.366) again, chance of Bronystown Diagnostics-Provinc Liveled, of INR 10 cech, fish- pastup	+40.41	440.4
	#90.000 (per-sen year #90.000) ordinary shares of Ten-tree Newsbream Medical Technologies (Private) Limited. of SLR 10 and: 0.00 paid up	30.83	33.6
	Aggregate bank value of non-current investments	12,656,77	12,457,8
12.1	The aggregate value of provision for investment	181.00	181.0
12,2	The aggregate book value and market value of quoted more arrest in consents are as follows:		
	Owned non-current inventments		
	Aggraphic resiket reluc	1.76	401.00

For TRIVITRON HEALTH CARE (P) LTD.

Tricking Healthcare Private Limited

Notes to Standalooc Brancial statements for the year model 36th November 2012

(All amounts are INFL to Liable, solves otherwise stated)

13 Deferred tax asset (set)

Defirmed	Tus Lish	day		
impact or	WDY #	Property.	Flori and	Egypte

— and on WDV of Property Plant and Equipment Total Deferred Tax Liability

Deformed Tax Asset		
largest on WDV of Property Plant and Equipment	279 18	229.18
Grands	16.32	1632
Lauve Encentment	30.32	34.32
Sonax	15 97	35.97
Promision for Doubliful Dates	127.66	127.06
Promision for Inscaracy	253.08	295 18
Provision for Warranty	06.93	64.93
Provision for Drubtful Advances and Depeny	342.19	242.10
Promise for becomessing	45.56	43.56
Promision for Indirect Tax	62.41	62.41
Total Deferred Tax Asset	1,139.63	1,139.67
Not Deferred Tax Asset	1.139.61	1,139.63

Some the Company had begg accommissed for still PY 2019-20, the teal deferred as a tear was not recognized as the financial statement for eyes March 51, 2020. However, during PY 2020-21 count to Company has made submarried profess to wipe off the desire less which is equilibrile as per accomplise, records and brand on feature lessences proposed for extension for the Links (previous year to 8), 963-21 faither in companied as asset and the corresponding legact is salies in the statement of Profes and Loos Account.

Linear and subviences University - contrological good serious other wise straight

Particulars	Neo-canno	ri portion	Correct po	rties
	Axar	Asia	Aret	Asse
AND DESCRIPTION OF THE PARTY OF	30 November 2022	31 March 2922	30 November 2022	31 March 2022
To offer than related parties				
L. Security deposits				
Earnest money deposits: Considered Good	100.91	20.79		400
Cremidened doubtful	488.61	408.63	3	
Law: Provision for doubtful EMD	(400.61)	1488.613	792	
Other deposits - Considered Good.	339.19	517.19	82	
Considered deadstyl	186-21	186.22	- 00	
Lass: Provision for doubtful deposits	24.64	(186.22)	10	
The state of another supports	833,95	906.17		
	Page	2790.1		
II. Other learn and advances				
Advance more strunt trut of accessulated printings for tax accounting.			-	-
to Ra. 1997 faklis (provious year Ra. 1205 lakker	442.50	202.04		
Propost expenses	34.40	24.66	64.78	966:23
Capital advance	533.64	533.67		0.00
Lens Provision for doubtful advances.	200000		200	~911e
Advances for supply of goods		19	3,321.70	2,562.40
Less Provision for doubtful advinces		-	(256.86)	(266.86
Advances to compleyous			122.39	125.5
Losy. Provision for doubtful englisy to advance.			(29.16)	(21).16
Disputed Tax Payments				
become Tan Disposite	50.00	50.00	112	
Balance with government authorities- GST Inputs	24.41	200.000		
finlance with poterrooms authorisms GST legests.	93	1.4	783.99	1,090,10
CST Assessment Dellin	16.32	16.35	124000	.40000
Sales Tirs Depoist Mumba:	62.30	65.30	1)2	
500-1103 500-003 700-003	190,000	555,050	5.5	-
	1,138.12	972.68	5,907.64	3,557.63
III. Learn and advances to related puriso				
2000 HONG TO STATE OF STATE OF THE STATE OF			No. of Park	V 2007 40
Other reconsistion fewer related parties.			2.01298	1,536.0
			2,612,66	1,535.80
	3,967,45	1,490,11	7,826,32	5,043.51
Other non-current aways			As at 39 Novceduc 2022	An a 34 Moreti 2022
Directured, contributed good			271001200012002	at Starts and
Bank deposes (due for maturity after 12 runshs from the reporting data)	10		42 16	42.16
Interest accreed on the above				13.44

For TRIVITRON HEALTH CARE (P) LTD. Nasuduan Authorised Signatory

42.60

17

Trivitros Henkheure Private Limited

Notes in Standalme francial intersects for the year ended 30th Naversber 2022
(All amounts on 2018 in Links, arizon internote stand)

As at As at 36 November 2022 31 March 2022 16 Correst in extremt Investment in manual funds - Quoted

Nil operanon year: 750077.385 noise of HIFC Arbertage: Fund Wholesain Plan - Regular Plan Growth
588, 159 (previous year: 7375.315) noise of SCRI Producted Sevings-Only Divisional
of personal year: 1500081.731 is used of ICCI Producted Strings-Only Divisional 9.61

17347 714 (previous year 0.12447);75) uses of IDFC Ultra Shat Tern Find Regular Flan - Growth 0 (previous year 137397) uses of IDFC Arbeinge Fund - Growth Regular Plan	21.72	251.96 333.33
	22.85	1,351,96
Aggregate book value of queed current investment. Aggregate market value of queed current investments	27.35 1,414.00	1,176.24 1,234.70
Instantiaties (Volume at the forces of cost and set reatisable value)		
Box exactals Work in prognos Fearind goods Sock-or-mails*	1,178:22 267:90 722:44 2,697:23	1,043 40 272 32 1,042 43 2,110 17
Lase Province for executive	4,210,45	4,468.33 (1,005.87)

For TRIVITRON HEALTH CARE (P) LTD.

4,269,45

Tritimes Bookbare Private Limber!
Nation to Standalone Standalo statements for the year saded 20th Necroslar 2022
(All amount art 1911 in Lakin, askets otherwise matel)

		100000000000000000000000000000000000000	Avae
	Receivables nationaling for a parted exceeding six months from the data they become that for pursuant	30 Navember 2022	31 March 2022
	at Concidend good	10032534	7,504.03
	h) Considerat dealerful	10023.34	705 84
	Lant Presition for dealtful recordiles		(205.84)
		18,325.34	7,664,83
19	Carly and Carly Equivalents		
	ACT A TOTAL CONTROL OF A CONTRO		
	Cash and cash cours alons		
	Carl ex hand	438	1.80
	Balances with hanks		-
	- W CARCAL BIOLOGIA.	3,364.97	2,342.65
	is deposed accomming to 60 congusual measurity, of 75 months or lines)	269.29	260:59
		3,109,90	2,814.00
	Other hank halonces (Marciflux 3 modes and less than 12 monds)*.	15,699,26	75,044.28
	Marges Moose deposits (More than 3 meths and less than 12 months)	32.39	32.20
		15,630.46	17,896,58
	 Includes Good deposes believes of Fig. 8750 likbs made with Hajin Pistance Limited on which has in market again. Trivisch Enterprises Privat Limited. 	not the becoming aveiled by	
20	Other curricus assets Dissourced assets good solver adjuncting signed		
	heavest approach	114.17	398.94
		116.17	391.94

(There space is researched); left klasty

FOR TRIVITRON HEALTH CARE (P) LTD.

Musika au Authorised Signatory

Trivitore Healthcare Release Limited

Notes to Standalnes fluorable statements for the year ended 30th November 2022. (All amounts on 1983 to Lakky, union of process states).

19. Property, plant and equipment

Particulars	Fredukt lead	Loanshold land	Belidings	Leanthold Impermission	Office	Plant and	Furnitum and fittings	Computer	Vaháctes	Twist
Grow block	1250-0	F FAVOUR N		1555	777			2007350	200710	10000000
Subsect or st. I. April 27/21	177.28	2,985.06	2,612.09	133.37	617.36	3,963.27	428.55	193.19	324.30	\$10,6380,900
Additions	W 43	ASTRIBUTE.	117.90	90.47	21.37	853.41	14.29	51.5%	6.95	1,126.82
Dispositio / terror eff	100	**	200,000	50410	C 400	381.73	A TALL	934	-37.51	599.24
Adjantent Francis	-	-			430	-7.45	0.12	5.02	1147	
Bolance et at 31 Moret: 2022	177.73	1,388.96	2,734.00	215.84	437,29	4,213.50	442.87	247,36	293.72	11,166.56
Robusco se-at 1 April 2002	122,73	2,389.06	2.790.00	215.04	497.29	4,233.30	843.97	207.76	389.75	11,106.56
Addresses	53	20	2000		13.47	994.36	15.84	78.37	3.0	653:78
Disposits / www.idf / Accommonstrap of RRC analy- Administrate / Consider				1.0	53				*:	
Balance as at 30 Navember 2022	177,73	2,000,04	3,767,02	215/04	450.56	4,717.86	453.71	315.73	153.72	11,000.54
			E-97/04/04	8500245	556					
Accountated depreciation	_	35000	177.56-0	(1000000)	1985		103500	A0000-	A Committee	
Sinlanuu av at 1 April 2921 -		229.04	1,543.63	136.31	212.14	2,018.26	167.01	148.62	236,80	9,945.79
Dispension for the year	1.45	26627	39.72	10.33	72.80	367.47	30.64	34.902	29.21	497.57
Accordated depreciation on disposals I terms off I decreases seeing of RRC	1 120	5.029	50.41	0.00	0.000	412.60	(2010)		-32.10	-504.72
Balance as at 31 Murch 2022	1	268.21	1,783,29	141.06	345.06	2,733.13	337.76	193.14	228.01	2,728,60
Reference so et 1 April 2022	100	268(2)	1,702.25	JAT 00	343.00	2,713.13	333.30	190.24	228.01	1,936.60
Disposition for the year	63	7.34	50,72	10.84	22.29	211.20	20.00	61:42	11.79	374.44
Accordated depression on deposits (wite off) decreases any of RRC			(=)	1,0						40
Boloner et at 30 Nevember 2022		275,55	1,753.97	147.96	367.38	3,946.33	355.56	224.66	139.76	6,315,01
Net black	76340	07/08/04/5-07	303995594	100011	42599		000000	3,0000	0080	
As at 31 March 2022	(75.34	2,819,85	1,028,74	73,590	52.25	9,598.37	105.11	64.12	45.71	5,227,96
As at JR November 2022	177.73	2,112.51	1,014.96	67,14	83.28	1,781.53	95.13	193,07	53.00	5,487.33

Green Stock includes Dn. 1516. 35 Subbs, and Bo. 961.75 John. Items the necessary added on revolutions of formshold land and behind propagative) during the year 2014-15 on the least of an independent organic value of the property of the p

Plate and machinery includes anoth held at content bestive exist. I measure the exist of the largest total contents (IRE) The grow and not convey generated such ascens are Ro Not to below and Ro Not to be such as the content of the

For the County But and Electrical in Fr. 2019. 17. Company has a Policy of Chapter Deprecation for Friending which is changed at 5 years and fire I can had I would not Manches over the Semanting Unified Mit of Lines Point. Assembling the Deprecation for Point and Section Assembling the Deprecation of the I would be about of the Deprecation of the International Conference on the Section of the International Conference on the Section of the International Conference on the Int

18.1 Capital work in progress

Particulars	Ac at 30.11.3021	As pt 31-10-2922
San		
Westerd, Property (Cines Union at New Thile)	7.0.13	303.0
Needs Interior (New Office at New Delha)	100	822,40
Chinese Guardinase	941.02	160.02
AMSZ Propert (Rober Nove Y-& Nove residence)	1,292.71	1,217.06
AMEZ (healing)	219.79	218.50
Printigenger Plant	242 %	130.07
	3,660,21	E.734.37

For TRIVITRON HEALTH CARE (P) LTD.

Authorised Signatory

Trivitron Healthcare Private Limited

Notes to Standalone financial statements for the year ended 30th November 2022
(All amounts are INR In Lakhs, unless otherwise stated)

11 Intangible fixed assets schedule 30 November 2022 (All amounts are INR In Lakhs, unless otherwise stated)

Particulars	Goodwill	Formulation	Software	Total
Gross block				
Balance as at 1 April 2021	7,197.68	359.48	190.95	7,748.11
Additions	9		0.36	0.36
Deletions / write off			7.00	-
Balance as at 31 March 2022	7,197.68	359.48	191.31	7,748,47
Balance as at 1 April 2022	7,197.68	359.48	191.31	7,748.47
Additions	8	2	2.16	2.16
Deletions / write off			2000	-
Balance as at 30 November 2022	7,197,68	359.48	193.47	7,750.63
Accumulated amortization				
Balance as at 1 April 2021	7,197.68	71.90	178.01	7,447.59
Additions	20	71.90	4.72	76.62
Deletions / write off		0.000	17/17	1)
Balance as at 31 March 2022	7,197.68	143.80	182.73	7,524,21
Balance as at 1 April 2022	7,197.68	143.80	182.73	7,524.21
Additions	-	48.06	2.26	50.32
Deletions / write off				11000
Balance as at 30 November 2022	7,197.68	191.86	184.99	7,574.53
Net Block				
As at 31 March, 2022		215.68	8.58	224.26
As at 30 November 2022	20	167,62	8.48	176.10

11.1 Pursuant to launch of the products out of Molecular Diagnostics and Mammography Equipment R & D activities. The intangible R & D expenditure has been capitalised during FY 2020-21 and amortised over useful life of 5 years.

FOR TRIVITRON HEALTH CARE (P) LTD.

Trivitron Healthcare Private Limited Notes to Standalone financial statements for the year ended 30th November 2022 (All amounts are INR in Lakhs, unless otherwise stated)

	Year ended 30 November 2022	Year ended 31 March 2022
21 Revenue from operations		
Sale of products		
Manufactured goods	8,757.37	37,379.85
Traded goods	7,084.92	13,259.76
Total	15,842.29	50,639,61
Sale of services		
Service income	25.09	1,270.98
	25.09	1,270,98
Other operating revenues		
Commission income	85.16	176.67
Other Income		868.34
	85.16	1.045.01

For TRIVITRON HEALTH CARE (P) LTD.

Trivitrun Healthcare Private Limited Notes to Standalone financial statements for the year ended 30th November 2022 (All amounts are INR In Lakks, unless otherwise stated)

22	Other income	Year ended	Year ended
		30 November 2022	31 March 2022
	Interest income on		
	- Fixed deposits	74.58	550.94
	- Intercorporate Loan (refer note 38 and 39)	LACTOR .	Newson.
	Dividend income from		
	- Current investments (refer note 38)	200	
	- Long term investments	195 00	273.79
	Goin on redemption of mutual funds / shares	473 17	24.89
	Management fees (refer note 38)	156.58	901.83
	Provisions for warranty no longer required, written back	141	2.29
	Provisions for EMD to longer required, written back	210.86	C.11
	Provisions for doubtful receivables no longer required, written back	(37.450)	578.04
	Provisions for inventory no longer required, written back	1.005.87	59
	Rental Income	33.01	63.83
	Profit on sale of property plant and ognipment		40.09
	Net Gain on account of foreign exchange fluctuation	17.76	182.25
	Miscellaneous income	5.72	101.78
		2,172.55	2,719.73
23	Cost of material consumed *		
	Inventory of minerials at the beginning of the year	1.043.40	3,656.73
	Add: Purchases	4,917.00	16,078.02
		5,960,40	19,734,75
	Less: Inventory of materials at the end of the year	(1,178.22)	(1,043:40)
		4,782.18	18,691.35
	* Cost of material consumed includes Rs 1171 93 fakhs of ineligible input tax credit of GST un purchases from a vendor in pune. Refer Note No. 31.2		***************************************
24	Purchases of stock-in-trade		
	Diagnostics and Imaging equipments	**	8,499.53
	Consumables		678.94
	Others	6,668.52	5,191.74
		6,668.52	14,370,21
		0,000,00	E-950 / 500 E

For TRIVITRON HEALTH CARE (P) LTD.

Trivitron Healthcare Private Limited Notes to Standalone financial statements for the year ended Joth November 2022 (All amounts are INR in Lakks, unless otherwise stated)

25 Changes in inventories of work-in-progress, finished goods and stock-in-trade

Particulars	Period en	ded 30 Novembe	r, 2022	Yen	r ended 31 March, 20	22
	Opening inventory	Closing inventory	(Increase) /decrease in inventories	Opening inventory	Closing inventory	(Increase) /decrease in inventories
Work-in-progress			. Dec Santociaco			an remoraes
Covid & Ventilior Products		100000	(41)		9.5	
Radiation protective products	54.44		54.44	269.60	54,44	215.16
Others	217.88	261.90	(44.02)	107.73	217.88	-110.15
Total - A	272,32	261.90	10.42	377.33	272.32	105,01
Finished goods						
Covid & Ventilaor Products			9		\$9	(2)
Radiation protective products	132.21		132.21	162.18	132.21	29.97
Others	910.22	723.04	187.18	510.07	910.22	(400.15)
Total - B	1,942.43	723,04	319,39	672,25	1,042.43	(370.18)
Stock-in-trade						
Covid & Ventilant Products	453.04	1.20	453.04	109.82	453.04	(343,22)
Medical consumables	**************************************		Paring grad	196.61	*2	196.61
Diagnostic equipments and accessories	1,228.09		1,228.09	871.66	1,228.09	-356.43
Radiation protective products	29.32		29.32	52.21	29.32	22.89
Others	399.72	2,097.29	-1,697.57	813.34	399.72	413.62
Total - C	2,110.17	2,097,29	12.88	2,943.64	2,110.17	-66.53
Changes in inventories of work-in- progress, finished goods and stock- in-trade (A + B + C)			342.69			-331,70
					Year ended	Year ended
26 Employee benefits					30 November 2022	31 March 2022
Salaries, wages and bonus*					3.330.26	4,189.60
Contribution to provident and other fu	inds				110.00	184.47
Contribution to Gratuity Fund (Refer					37.38	37.38
Staff welfare expenses					132.95	182.28
* net of reimbursements from related	marties				3,610,59	4,593.73
27 Finance costs	10000					
Interest expense						
- on long term borrowings					76.99	214.52
- on short term horrowings					285.75	568.45
on income tax					465,13	78.51
					3	232.96
					16.22	5.77
on GST (Refer note no. 31.2) Others						
Others					378.96	1,199.22
Others				5	378.96	1,100.22
Others Superciation and amortisation	guigment (refer note 10)			378.96	497 58
Others)		ā	15550013	11.55

For TRIVITRON HEALTH CARE (P) LTD.

Trivitron Healthcare Private Limited Notes to Standalone financial statements for the year ended 30th November 2022 (All amounts are INR In Lakhs, unless otherwise stated)

29 Other expenses	Year ended 30 November 2022	Year ended 31 March 2022
Consumption of stores and spares	6.54	24.17
Power and fuel	187.39	295.57
Freight, forwarding and packing charges	297.73	812.40
Service cost	3.30	38.69
Ront (Portion of Expenses Includes amount paid to Related Party Refer Note 39)	169.53	273.91
Repairs and maintenance		300000
Plant and machinery	28.99	11.47
Building	18.73	9.07
Others	347.07	480.47
Insurance	140.95	228.08
Rates and taxes (Refer Note No. 31.3)	142.20	461.32
Travelling and conveyance	653.68	771.88
Professional and legal charges	327.88	647.45
Audit Fees (refer note below)	13.50	13.50
Dealer and Tusson commission	58.47	1,209.31
Liquidated damages charges	12.24	301.32
Advertisement and sales promotion	143.22	189.81
Benk charges	173,04	309.38
Communication expenses	38,01	62.52
Printing & stationery	21.08	29.16
Security service charges	50.50	84.89
Cab Hiring charges	29.64	102.52
Product development	83.51	20.53
Recruitment Expenses	4.95	22.71
Corporate Social Responsibility Expenses (Refer Note 43)	50.33	5.62
Donation to CM public relief fund	200	50.00
Provision for doubtful deposits and advances	-	301.19
R & D Expresses	5.26	
Deposits and advances written off (Refer Note 39)	2	447.91
Inventory Write Off	20	2,553.61
Less: Provision for Inventory written back		-577.67
Miscellaneous expenses	408.09	81.83
	2,709.99	9,262.62
Note: Payment to auditors (excluding taxes)		700000000000000000000000000000000000000
Standory audit	13.50	13.50
	13.50	13,50

For TRIVITRON HEALTH CARE (P) LTD.

Trivitron Healthcare Private Limited

Notes to Standalose financial statements for the year ended 30th November 2022
(All amounts are INR in Lights, unless otherwise (stated))

Year ended 31 March 2022 Period ended Sevember 2022 30 Exceptional items Inventory Write off due to fine**

**Consequent to Nourga Cyclone in Mahazachtra, on June 04, JUD a massive fire bride out at factory D.117, FTC Industrial Estate Neval, Nove Mumbal, Resulting in fire in the SHED of the Main building of factory, Internetive of components of ventalizer manufacturing and other investory, intern. of X- Bay, C-Am, Radianon Protection, Consumables got completely burnt. The cost of Investory and applicable Input GST Creds have been changed off to P.&.L. as exceptional item. The insurance claim has been filed and any gain on settlement will be reorganized on completion of the process by Insurance Companies.

		As at	At at
		30 November 2022	31 March 2021
ŧ.	Cantingent Rabilities and commitments		or march acce.
	(to the extent not provided for)		
	Contingent Robilities:		
	Disputed income tax dam and in appeal with ITAT (Refer Note 11.1)	- 5	
	Diopund sakes tax - Mahareshtra VAT	4.75	4.75
	Disputed CVD availables on unports	144.43	144,43
	Dispoted Wealth tox dues Sec-113 WE	2.96	2.00
		-	
	Custantees	-	
	Corporate guarantee given for and in facility availed by Vision Medicard Equipments Private Limited		
	Commitments:	15 m	
	Estimated amount of contracts (emaining to be executed on capital account and not provided (1 arts shed believe payment)	431.24	431.24
		583.38	553,38

- 31.1 The company has obtained favourable coder from the income tay appellus Tribsesi (TTAT) during the month of October 2022. The department has not good on further appeal till the reporting data and the time limit for the department to go on further appeal has not expect.
- 31.2 "During the period of covid-19 pandemic or the Principal Veer 2020-21 and 2021-22, the Company had purchased for now monotod for manufacturing of Biocard Covid-19 Rapid Arragen Testing Kirll from a version in Piece, against which the Company was surrescend from the Office of Contributions CCGST Piece-II for providing information and documents in the morth of fund 2022 and administration from Commissionomic Chemical North for investigation on the another for East Tax code (ITC) on purchase of two material though November/2022. Subsequent to 31st, March 2022 Company has reversed ITC care procus surrestraing to 86.1171.) In Judy Indian and paid instruct amounting to:

 By 372.09 kilds. Interest upon 31st March 2022 have been provided fire in the FY 2021-22 financials. Additional report of any in the form of penalty is determinable only on completion of investigation and instructional and will be accounted accordingly.

 The Company is introducing the leggle proceeding against the and worder in Financial Company's descriptional, when was coordinating with and vendor. Further, the Company would also take appropriate legal encauses to close refusal of the seed ITC reviewal tragether with content deposited under the investigation by GST authorities."

32 Details of imported and indigenous raw materials, components and spare parts communed during the financial year

		30 November	2022	M Merch	1022
		Percentage	Amount	Percentage	Amount
	Imported Indigenous			25 43% 74.57%	4,758.53 13,957.00
		100.00%	4,748,72	100,00%	18,715.52
33	Value of impacts on CIF basis			Period ended ,9) November 2022	Vear ended 31 March 2022
	Baw materiels Stock-in-mode Capital Goods				6,149.25 9,405.75 103.76
			- 2		14,658.76
34	Expenditury in farrigo currency (on accrued busis)				
	Travelling and conveyance Professional and Tochnical fees (Including Legal Expanses) Commission Expenses Business Promotion Expenses Basiness Promotion Expenses				4 86 12 67 126.72 33.00 4 92 59.06
					241.23

FOR TRIVITRON HEALTH CARE (P) LTD. Nosudway

Trivitran Healthcare Private Limited

Notes to Standalous Reserved statements for the year ended 30th November 2022

(All amounts are EVR In Labbs, atlant otherwise stand)

.15	Earnings in foreign currency	Period ended 39 November 2022	Vear coded 31 March 2022
	FOB value of exports Continuation income Dividing focume Management Foe Rootal focume Retributaciment of Expenses		3,725.31 162.61 207.79 736.29 0.41 205.14
			5,031.55
36	Details of Derivative Instruments and unfielded foreign currency exposures		

L Outstanding forward comracts

The company has entered use the following derivative contracts thereig the year to hedge its exposure to neovements in familys currency rates

Forward wechange contracts to hedge trade payables and restranding as at the year and are as follows:

	Aunt 3	0 Navember 2022	Acat 3t Ma	arch 2022
	Foreign Currency	INR Equivalent	Farrige Currency	Englisulent
Corrency Held USD				
EURO		- 8	3	1

II. Unhedged fareign currency exposures

Foreign surrousy exposures on account of trade and other receivables, trade payables not hedged are as below.

		t Navember 2012	As at 31 M	areh 2022
	Foreign Currency	INIC	Fareign Currency	ENE
		Equivalent		Espaivaden
rode payabky (including capital creditors)				
ISO			618,330	477.97
EURO			216,082	186.85
PY			2,219,831	34.21
SHE			124	0.10
ane			15,222	12.44
	-			694.57
rude and other receivables				
USD			546,040	406.25
EURO			139,437	115.62
EURO			1,936,906	11.64
AED			34	22
	_			534.61

For TRIVITRON HEALTH CARE (P) LTD.

Trivitron Healthcare Private Limited

Notes to Standalous financial statements for the year ended 30th November 2022
(All amounts are EVR in Lakin, unless otherwise stated)

37 Employee benefits

Defined contribution plan

The Company makes contributions, determined as a specified percentage of employee salaries, in nespect of qualifying employees triwards providers fland, which is a defined contribution plan. The Company has no obligations other than to make the specified contributions. The contributions are charged to the Statement of profit and loss as they accrue. The amount recognited as an expense towards contribution in providers fund for the year negatigated in Rs 180 31 liables (3) Masels 2621. Rs 238 28 lables

Part-rapinyment benefit plans

The following table set out the status of the gratisty plan as experted under AS (500) and the reconsistance of opening and cleaning balances of the present value of defined bounds obligation.

Particulars		Period ended 30 November 2022	Year ended 31 March 2022
A. Change in projected benefit obligation. Projected benefit obligation at the beginning of the year		Programmes and	101 64
Service cost			49.14
Interest cost			20.88
Part Service Cost - vented benefits			200,000
Actuarial gain			09.10
Benefits paid			(82.71)
Projected benefit obligation at the end of the year			355.82
B. Change in plan assets			
Fair value of plan assets at the baginsing of the year			333.07
Expected return on plan assets			18.50
Aznansi less			(0.97)
Employer contributions			23.12
Benefits paid			(82.73)
Fair value of plan muets at the end of the year			290.99
C. Reconciliation of present value of obligation on the fair value of plan assets	50		
Present value of projected herefu obligation at the end of the year			355.82
Funded status of the plans			290.99
Funded status amount of liability recognized in the balance theri			64.83
D. Expresses recognised in the statement of profit and less			
Service cost			49.14
Past Servine Cost - vested benefits			7.0
Inturest cost:			20.88
Expected returns on plan assens			(18.50)
Recognized net actuarial (pain) loss			(14.14)
Net costs included in the Statement of Profit and Loss			37.38
E. Principal actuarial assumptions for grainity and compensated absences			
Discount rate			6.50%
Lawy-term sale of compensation occurse			7.00%
Apostor rake			15.00%
Rate of return on plan assets			6.50%

The Contpany assesses these assumptions with the projected long-term plans of growth and prevalent indistry standards

F. Experience adjustment for the current and previous four years / periods:

		Consequence of the second	ear ended / Period ende	raded			
Particulars	30 November 2022	31 March 2022	31 March 2021	31 March 2020	31 March 2019		
Defined benefit obligation		355.83	383.64	378.16	317.24		
Fair Value of Plan accers	9.7	290.99	333.07	346.99	295.70		
Funded Status (Surplus) / deficit	22	64.83	50.57	31.17	21.54		
Experience adjustments on plan assets (Gauss): Loss	\$10 B	17.53	16.04	22.03	13.45		
Expenence adjustments on plan liabilities (Gauss): Loss	25	(8.01)	(38.54)	16,70	7.66		
(Guin) / Lines due to change in Assumptions	1.0	(2.10)	2.61	14.82	5.95		
Total (Guin) / Love on Bosofit Obligation		(0.40)	(33,99)	31.52	13.01		

- Note:
 || Plan amon's comprise of contribution is Group Gratury Scheme of Life Incurance Corporation of India.
- ii) The Company expects to make a committenes of Rs. 59.49 takks during the financial year 2022-23
- ni) The gratalty expenses have been recognized in "Contribution to provident and other fletch" under note 26 to the statement of profit and loss.

For TRIVITRON HEALTH CARE (P) LTD.

Trivitrus Healthcare Private Limited

Notes to Standalose financial statements for the year ended 30th November 2022

(All amounts are INR in Lakin, unless otherwise stated)

39 Segment reporting

Primary Segment
The Company has identified manufacture and making of healthcare products as its single reportable business segment

Geographical Segment
The business is organized into two key geographic segments

Segment revenues. Revenues are attributable to individual geographic segments based upon function of fire customers.

Segment assets and liabilities. Trade recombles are attributable to individual prographic reprints based upon location of the customers. The assets poles that trade receivables) and liabilities of the entity not not fully identifiable with absolute as additional reportable segments. Consequently the management believes that it in not practicable to provide segmental disclosures relating to axial assets and liabilities of the entity into

Secondary organit information

Description	India	Rest of the world	Total
Sales*	15.842.29	Ce :	15,842.29
	-46,914.30	-3,725.31	-50,639.61
Trade Receivables *	10,325.34	24	10,325.34
	-9.752.36	895.30	-10,647.56

	Selfment researching and the fancions April 102 distributed April 102/0008			
00	Entrings per share (EPS) The computation of samings per share is set our below.		Year ended 30 November 2022	Year ended 31 March 2022
	Net profit after ten (INR) Lass: Dividend on convertible proference shares and test thermal	1	-792.57	5,994.00
	Net profit / (bon) for calculation of hant EPS	=	-792.67	5,994.00
	Weighted average number of equity shares for calculating basic EPS	н	1,164,200	1,164,240
	Profit after tax. Add - Dividend pool to compulsorily convertible non-curreliance preference shares		/792.57	5,994.00
	Net Profit. (Loss) for calculation of Difuted EPS	m	+792.57	5,994.00
	Weighted average number of equity shares in calculating basic FPN Effect of dilution.		1,114,200	1,164,200
	Conversible preference shares		306,908	105,908
	Weighted average number of equity shares in calculating dilitied EPS	IV	2,471,108	1,471,108
	Basic carrings per dure (ENR) of commit value of share INR 105-such	1 / 11	-68.06	514.84
	Deluted enterings per abase (DRR) of interested value of abase INR 166 cach *	III / IV	-53.08	407.45

41 Research and Development expenditure incurred during the year is given below:

Fartinitars	Vear ended 30 November 2022	Vear ended 31 March 2022
Cost of Matwitth Consumed	2.1	-
Employer benefit expanses		38.10
Other Expenses:		
Depreciation		

Particulars	Year ended	Year ended
Plan & machinery (Refer Note 10)	50 November 2022	34 March 2022
Imagigides under development (Refer Note 11.1)		-

For TRIVITRON HEALTH CARE (P) LTD.

Trivitron Healthcare Private Limited

Notes to Standalone financial statements for the year unded 38th November 2022
(All amounts are UNR In Lakits, unless otherwise stated)

42 Transfer pricing

The Company has international transactions with related parties. For the financial year 2020-21, management confirms that it maintains documents as prescribed by the lacomotax Act, 1961 to prove that these international transactions on it arm's length considering the economic acumum, postulating market conditions etc. and the aforesaid legislation will not have any impact on the financial transactions, particularly we the present of tax expense and that of postulous for taxation.

Disclasures required under Section 22 of the Micro, Small and Medium Energrines Development Act, 2006 (MSMED Act)

Dues to Micro and Small Enterprises have been determined to the extent rich parties have been identified on the basis of information collected by the Management during the year. This has been relical upon by the auditors. The disclosures required under the MSMED Act are an follower.

Particulars	As at November 30, 2022	As at March 31, 2022
The arrowers attracting agreed to micro and small suppliers at the end of the year		
- Principal	18	19.96
- layermet	69	0.31
Principal amounts paid to suppliers registered under the MSMED. Act, beyond the appointed day during the year	12	97
Interest paid, other than under Section 16 of SISMED Act, to suppliers registered under the MSMED Act, beyond the appeared day during the view	95	1/2
Interior paid, under Section 16 of MSMED Act, to supplies regestered under the MSMED Act, beyond the appointed day during the year	32	125
interest due and psychic towards rupplism reported under MSMED Act, for payments already made	179	7.0
Further interest remaining due and payable for earlier years	24	- 00

43 Corporate Social Responsibility

As per Section 115 of the Companies Act, 2011, a company, meeting the applicability threshold, nearly to upon at least 2% of its average set profit for the immediately proceding three financial years on companies accal empowerbility (CSR) activities. The areas for CSR activities were amount upon for Covid 19 and details of the same are given in the below white A CSR convenients has been formed by the company as per the Act. The finals are unliked during the year on these activities which are specified in Schedule. VIII of the Companies Act, 2013.

Particulary	For the period ended 30 November 2022	For the year ended 31 March 2022
Grassi Amount required to be spent as per Section 135 of the Act	100000000000000000000000000000000000000	5.62
Add. Amount Uniqueri from province years		
Total Gross amount required to be spent during the year		5.62
Amount approved by the Scord to be spent during the year	1 34	5.62
Amount spent during the year on		
(i) Construction/acquirition of an asset	9 9	14.
(ii) On purposes other than (ii) above		5.63
Details related to amount spent/ unspent	TV(
Particulars		
Spent on Covid 19 activities	34	5.62
Yotal		

44 Subsequent exents Significant subsequent exents have been included as Note No 71 2

For TRIVITRON HEALTH CARE (P) LTD. Authorised Signatory

Trivitrus Healthcare Private Limited

Notes to Standalone financial statements for the year ended Joth November 2022
(All amounts are DNR in Laklu, unless otherwise materi)

Details of Benami Property held

The Company does not have any Benatti property, where any proceeding has been initiated or pending against the company for holding any Benami property.

Registration of charges or satisfaction with Registrar of Companies

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

Compliance with number of layers of companies

The company has complied with the number of layers prescribed under clause (87) of scotton 2 of the Act read with the Companies
(Routroction on number of Layers) Roles, 2017

48 Relationship with Struck off Companies under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956,

The Company does not have transactions with companies struck off under section 348 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

Betails of Crypte Carresty or Virtual Carresty
The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

58

Unfoctored lacuse:
The Company does not have any undescineed income which is not recorded in the backs of account that has been numericated or disclosed as income during the year (previous year) in the tax assessments under the bacone Tax Act, 1961 (such as, search or nurvey or any other relevant provisions of the bacone Tax Act, 1961).

51

Wilful Defaulter
The company has not been declosed as a witful defaulter by Reserve Bank of India, Banks, Financiaal Institutions of any other Lender.

52 Ultimate Beneficiary

No funds have been advanced or konned or invested (either from borrowed flands or share premium or any other sources or hind of funds) by the company to or an any other persons: entroses, including foreign entroses? Interpretations?), with the understanding, whether recorded in writing or otherwise, that the Intermediary bus, whether directly or indirectly lend or moust in other persons or entroses identified in any manner whatespeep by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, securing or the like on behalf of the Ultimate Beneficiaries.

No funds have been received by the Company from any persons a entities, including fiveign entities, that the company has directly or indirectly, lend or invest as other persons or entities identified in any market substances by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

For TRIVITRON HEALTH CARE (P) LTD.

Vandwan **Authorised Signatory**

The state of the s

- "	1440											
16,	then.	100	Course Man	1000	The same	Section 1	1.00	-	March.	den est.	James	Mark Inches Assessment (No.)
-	malla:	Service Societies		MARKET TO STREET THE PARTY	411	541		110	-	10	-	
	PROFESSION CO.	NA NA	The Secretary Secretary	The Second Concession	700	1.00	19	119	- 111	16	- 3	
-	District Co.	****	The State of	Append Supp.	- 10		-		70	140	-16	
		To the last of the	CANADA	THE RESERVE OF THE PARTY.	- 17	10	- 15	-	-	- 6	2	
E	Inches .	ACTION SHOW	TO SHALL HAVE AND ADDRESS OF THE PARTY OF TH	Control March 1991	- 2	- 23	-6	- 215	10	- 11	15	

For TRIVITRON HEALTH CARE (P) LTD.

- Prior year comparatives
 Previous year figures have been regrouped reclassified, wherever necessary, to conform to current year's classification and presentation.

For and on behalf of Bount of Directors of Trivitron Healthcare Private Limited CIN: U85110TN1998PTC040515

For TRIVITRON HEALTH CARE (P) LTD.



REPORT ON RECOMMENDATION ON SHARE ENTITLEMENT RATIO

FOR THE PROPOSED TRANSFERS

PURSUANT TO SCHEME OF DEMERGER

OF

DIAGNOSTICS AND HEALTHCARE DIVISION OF TRIVITECH ENTERPRISES PRIVATE LIMITED

INTO

TRIVITRON HEALTHCARE PRIVATE LIMITED

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Date:09/02/2023

To

The Board of Directors, TRIVITRON HEALTHCARE PRIVATE LIMITED (RESULTING Company) TRIVITRON SAPTHAGIRI BHAWAN, 15, IV STREET, ABHIRAMAPURAM, CHENNAI-60018, TAMILNADU

The Board of Directors, TRIVITECH ENTERPRISES PRIVATE LIMITED (DEMERGED Company) TRIVITRON SAPTHAGIRI BHAWAN, 15, IV STREET, ABHIRAMAPURAM, CHENNAI-60018, TAMILNADU

Recommendation on share entitlement to the shareholders' of TRIVITECH ENTERPRISES PRIVATE LIMITED pursuant to the Scheme of Arrangement (hereinafter referred as 'Demerger Scheme') between TRIVITECH ENTERPRISES PRIVATE LIMITED and TRIVITRON HEALTHCARE PRIVATE LIMITED

Dear Sir / Madam.

We refer to the engagement letter dated 01/12/2022 whereby the management of TRIVITRON HEALTHCARE PRIVATE LIMITED ("TRIVITRON" or the "RESULTING company") has appointed Registered Valuer(herein after referred to as "RV", "we" or "us") to recommend the share entitlement ratio for the proposed transaction involving Demerger of DIAGNOSTICS AND HEALTHCARE DIVISION OF TRIVITECH ENTERPRISES PRIVATE LIMITED, ("TRIVITECH" or the "DEMERGED COMPANY"), with the Non-Current and Current Assets identified for the Demerger, into TRIVITRON. TRIVITECH and TRIVITRON are together hereinafter referred to as the "Companies"

RV has been hereafter referred to as 'Valuer' or 'We' in the Share Entitlement Ratio Report ('Report')

1. Purpose of this report:

We have been informed that the management of TRIVITRON HEALTHCARE PRIVATE LIMITED AND TRIVITECH ENTERPRISES PRIVATE LIMITED (hereinafter together referred as 'the Management') is considering a proposal for the Demerger of Healthcare Division of TRIVITECH with TRIVITRON pursuant to the provision of Section 230 to Section 240 of the Companies Act, 2013 (hereinafter referred to as 'Demerger'). In this regard, RV has been appointed by the management to carry out the relative valuation of equity shares of TRIVITECH and TRIVITRON and recommend exchange ratio for the same.

VISWANATHAN RAJAGOPALAN
B.Sc., IGWAI, ACS, CIMA(U.K.), ACCA(U.K.). ICSA(U.K.)
REGISTERED VALUER Registration No: IBBI/RV/07/2020/13416
viswanathan.valuer@gmail.com; Phone +91-83792 52059

We have been informed that the shareholders of TRIVITECH will be issued shares of TRIVITRON post Demerger of the Diagnostics and Healthcare Division of TRIVITECH into TRIVITRON.

This report is subject to the caveats, limitations and disclaimers detailed hereinafter.

2. Background of the companies:

TRIVITECH ENTERPRISES PRIVATE LIMITED

TRIVITECH was incorporated as a Private Limited company on 27/01/1997. The Registered Office of the Company is within the Jurisdiction of the Registrar of Companies, Chennai. The Corporate Identification Number (CIN) of TRIVITECH ENTERPRISES is U33112TN1997PTC037396. Its registered office is situated at Its registered office is situated at TRIVITRON SAPTHAGIRI BHAWAN, 15, IV STREET, ABHIRAMAPURAM, CHENNAI-600018, Tamil Nadu.

The present directors of companies are as under:

Name	The Post of	1 N N	DIN
SANKARALINGAM MUTHUSAMY			07571605
GOMATHYBABU GOMATHY			09165122

The capital structure of TRIVITECH as on 30.11.2022is as under:

	TRIVITECH ENTERPRISES PR	IVATE LIMITED	
	Details of Equity Share	holding	
SL. No.	Name of the Shareholder	No. of Equity Shares	% of Holding
1	Dr. GSK Velu	10,81,367	95.07%
2	Mrs. Subha K Velu	56,133	4.93%
	Total	11,37,500	100%

The management of TRIVITECH has represented that there are no outstanding stock option/warrants/security/convertible instruments, etc. issued or granted by as at the date of issue of this Report, which would impact the number of equity sharesof. Further, the management of TRIVITECH has confirmed that there will be no change in the share holding pattern of on account of allotment/issue of any shares till the Demerger becomes effective.

TRIVITRON HEALTHCARE PRIVATE LIMITED

TRIVITRON was incorporated as a private limited company on 18/05/1998. The Registered Office of the Company is within the Jurisdiction of the Registrar of Companies, Chennai. The Corporate Identification Number (CIN) of TRIVITRON is U85110TN1998PTC040515. Its registered office is situated at TRIVITRON SAPTHAGIRI BHAWAN, 15, IV STREET, ABHIRAMAPURAM, CHENNAI-600018, Tamil Nadu.

The present directors of companies are as under:

Name	DIN
SUBHA KULANDAI VELU	00180390
GOMATHY BABU SADACHARAM KULANDAI VELU	00894980
ATHMANATHAN GANESAN	02122660
CHANDRA GANJOO	07337352
RAVISH MITTAL	07898887

The capital structure of TRIVITRON as on 30.11.2022 is as under

	TRIVITRON HEALTHCARE PRIV	ATE LIMITED				
Details of Equity Shareholding						
SL. No.	Name of the Shareholder	No. of Equity Shares	% of Holding			
1	Dr. GSK Velu	7,01,260	60.24%			
2	Trivitech Enterprises Private Limited	4,62,680	39.74%			
3	Mr. Sameer D Saral	150	0.01%			
4	Mrs. Subha K Velu	150	0.01%			
- 2	Total	11,64,240	100%			

	TRIVITRON HEALTHCARE PRIVATE LIMITED						
Details of Redeemable Preference shares							
SL No.	Name of the Shareholder	No. of Pref. Shares	% of Holding				
1	Dr. GSK Velu	13,06,170	100%				
2	Mrs. Meena D. Shroff JT Mr. Dilipkumar N. Shroff	10	0%				
	Total	13,06,180	100%				

	TRIVITRON HEALTHCARE PRIVATE LIMITED							
	Details of Compulsorily convertible non		shares					
SL. No.	Name of the Shareholder	No. of Preference Shares						
1	Trivitech Enterprises Private Limited	5,40,611	38.93%					
2	Dr. GSK Velu	8,47,962	61.07%					
757	Total	13,88,573	100%					

The management of TRIVITRON has represented that there are no outstanding stock option/warrants/security/convertible instruments, etc. issued or granted by TRIVITRON as at the date of issue of this Report, which would impact the number of equity shares of TRIVITRON. Further, the management of TRIVITRON has confirmed that there will be no change in the share holding pattern of TRIVITRON on account of allotment/issue of any shares till the Demerger becomes effective.

3. Proposed Transaction

We understand that the Healthcare Division of TRIVITECH is demerged into TRIVITRON under a Demerger scheme wherein Healthcare Division of TRIVITECH would get merged into TRIVITRON is being proposed ("Proposed Demerger") with the effect from 01ST DECEMBER 2022 or such other date as the Hon'ble National Company Law Tribunal, Chennai Bench, Chennai, may direct ("Appointed Date"). This is sought to be achieved by a Scheme of Arrangement (Demerger), (hereinafter referred to as the 'Demerger Scheme') under Section 230 to Section 240 of the Companies Act, 2013 ("Demerger or Arrangement of certain Companies").

Under the scheme, the Share Holders of TRIVITECH would be issued Equity Shares of TRIVITRON as a consideration for the Proposed Demerger.

It is understood that the fractional shares, if any, determined through the Demerger Scheme, will be ignored and no settlement through cash will be paid on those fractional shares to the shareholders.

The salient features of the scheme would be as below:

- The Scheme of Arrangement (Demerger) ("Scheme") is presented under Section 230 to Section 240, other applicable provisions of the Companies Act, 2013 & the Rules framed there under and in compliance with the conditions relating to "Amalgamation or Merger" as specified u/s 2(1B) of the Income Tax Act, 1961.
- With effect from the Appointed Date, the entire Healthcare undertaking of the Demerged Company including the Fixed and Movable Assets and liabilities identified for the Demerger, as on the Appointed Date, shall pursuant to Section 232 and other applicable provisions of the Act, without any further act, instrument or deed, be and shall stand transferred to and vested in and/or deemed to have been transferred to and vested in the Resulting Company as a going concern.

DEMERGER OF DIAGNOSTICS AND HEALTH CARE DIVISION OF TRIVITECH INTO TRIVITRON

iii) With effect from the Appointed Date, all the secured debts, unsecured debts, liabilities, duties and obligations of every kind, nature and description of the DEMERGED undertaking shall also under the applicable provisions of the Act, without any further act or deed be transferred to or be deemed to be transferred to the Resultant Company

As informed to us, TRIVITRON / TRIVITECH will file the Scheme of Arrangement (Demerger) before the Hon'ble National Company Law Tribunal, Chennai Bench,, Chennai, under Section 230 to Section 240 of the Companies Act, 2013, for its approval on the scheme.

Post the Demerger, shareholding of the Demerged Company will remain the same in terms of issued, subscribed and paid up share capital.

The existing shareholders of TRIVITECH will be issued equivalent number of Equity Shares in TRIVITRON in the same ratio as they hold shares in TRIVITECH. Thus, the interest of the existing shareholders of TRIVITECH would not be prejudicially affected in any manner whatsoever.

DEMERGER OF DIAGNOSTICS AND HEALTH CARE DIVISION OF TRIVITECH INTO TRIVITRON

4. ABOUT VALUER

Valuation Officer: VISWANATHAN RAJAGOPALAN Valuation Officer Registration No: IBBI/RV/07/2020/13416

Appointment Date: 01/12/2022 Valuation Date: 31/03/2022

Registered Valuer is a practicing Management Accountant (Membership No.22403) with Institute of Cost Accountants of India. He is an Associated Member of Institute of Company Secretaries of India and a Member of CIMA, ACCA and ICSA of United Kingdom. The valuer is also an Insolvency Professional. He has good industrial experience in Manufacturing (L&T), Information Technology (Oracle India) & Automotive-Daimler & Mitsubishi (Al Mulla Group-Kuwait).

His experience as a Registered Valuer in multiple assignments includes Listed Companies, Healthcare, Startup (35 Companies), Demerger & Acquisition, De Demerger, Non Fungible Tokens (NFT) using Block Chain Technology, Robotics, FMCG, Intangible Assets-Goodwill & Brand Valuations, Mining Ores and Thermal power generation.

5. Source of Information

In connection with this exercise, we have used the following information received from the management, and/or gathered from public domain:

- Shareholding pattern of TRIVITECH and TRIVITRON as on 01/04/2022 and as on 30/11/2022
- Information on Business of TRIVITECH and TRIVITRON provided by the management.
- Audited Financial Statements (Statement of Profit and Loss and Balance Sheet along with Notes to accounts) for the year ended March 31 2022 and March 31 2021 of TRIVITECH and TRIVITRON.
- Draft Scheme of Arrangement for the Demerger of Diagnostics and Healthcare Division of TRIVITECH into TRIVITRON

DEMERGER OF DIAGNOSTICS AND HEALTH CARE DIVISION OF TRIVITECH INTO TRIVITRON

In addition to the above, we have also obtained such other explanations and information which were considered relevant for the purpose of our analysis.

6. Caveats, Limitations and Disclaimers

This report, its contents and the results herein (i) are specific to the purpose of recommendation(s) as per the terms of engagement; (ii) are specific to the recommendations date; and (iii) are based on the data detailed in the section – Sources of Information. An analysis of this nature is necessarily based on the information furnished by the **TRIVITRON** (or their representatives), **TRIVITECH** (or their representatives) and publicly available information. The said recommendation(s) shall be considered to be in the natureof non-binding advice (our recommendation will however not to be used for advising anybody to take buy or sell decision, for which specific opinion needs to be taken from expert advisors).

The determination of Share Entitlement Ratio is not a science. The conclusion arrived at in many cases will, of necessity, be subjective and dependent on the exercise of individual judgment. There is, therefore, no single undisputed Share Entitlement Ratio. While we have provided our recommendations of the Share Entitlement Ratio based on the information available to us and within the scope of our engagement, others may have a different opinion. The final responsibility for the determination of the Share Entitlement Ratio at which the proposed transaction shall take place will be with the Board of Directors of TRIVITRON and that of TRIVITECH, who should take into account other factors such as their own assessment of the Proposed Demerger and input of other advisors.

We assume that **TRIVITRON** and **TRIVITECH** shall fully comply with relevant Laws and regulations applicable in all their areas of operations unless otherwise stated, and that these Companies will be managed in a competent and responsible manner. Further, except as specifically stated to the contrary, this Report has not considered the matters of a legal nature, including issues of legal title and compliance with local laws and litigation and other contingent liabilities that are not recorded in the Audited Financials Statement of the companies.

This Report doesn't look into the business commercial reasons behind the Proposed Demerger nor the likely benefits arising out of the same. Similarly, it doesn't address relative merits of the Proposed Demerger as compared with any other alternative business transaction, or other alternatives or whether or not such alternatives could be achieved or are available.

VISWANATHAN RAJAGOPALAN
B.Sc., ICWAI, ACS, CIMA(U.K.), ACCA(U.K.), ICSA(U.K.)
REGISTERED VALUER Registration No: IBBI/RV/07/2020/13416
viswanathan.valuer@gmail.com; Phone +91-63792 52059

DEMERGER OF DIAGNOSTICS AND HEALTH CARE DIVISION OF TRIVITECH INTO TRIVITRON

This Report is restricted to recommendations of fair Share Entitlement Ratio only. Its suitability and applicability of any other use has not been checked by us.

We owe responsibility to only the Board of Directors of TRIVITRON and Board of Directors of TRIVITECH and under the terms of our engagement letter and nobody else. We will not be liable for any losses, claims, damages or liabilities arising out of the actions taken, omissions of or advice given by any other advisor to the companies. In no event shall we be liable for any loss, damages, cost or expenses arising in any way from fraudulent acts, misrepresentatives or willful default on part of the companies, their directors, employees or agents. We do not accept any liability to any third party in relation to the issuance of this Report.

Neither the Report nor its contents may be referred to or quoted in any registration statement, prospectus, offering memorandum, annual report loan agreement or other agreement or document given to third parties, other than for submission to Hon'ble National Company Law Tribunal, Chennai Bench, Chennai, other regulatory authorities and for inspection by Shareholders in connection with the Proposed Demerger including the Proposed Scheme, without our prior written consent.

Provision of share entitlement ratio recommendation and considerations of the issues described herein are areas of our regular practice. The services do not represent accounting, assurance, accounting/tax due diligence, consulting or tax related services that may otherwise be provided by us or our affiliates.

The recommendations contained herein are not intended to represent the Share entitlement Ratio at any time other than December 01, 2022.

7. Procedures Adopted in Recommending Share Entitlement Ratio

In connection with this exercise, we have adopted the following procedure in recommendation of Share Entitlement Ratio.

- Discussion with TRIVITRON, TRIVITECH to Understand the business and other fundamental factors that affect its income – generating capability including strengths and weakness of the companies
- Undertook Industry Analysis
 Research publicly available market data that may impact the share
 entitlement ratio and Other publicly available information.
- · Analysis of Information

8. Approach & Methodology

The scheme contemplates the Demerger of Diagnostics and Healthcare undertaking of TRIVITECH into TRIVITRON. Arriving at the Share Exchange Ratio for the proposed transaction would require determining business valuation of Healthcare Division of TRIVITECH and the entire undertaking of TRIVITRON.

The following are commonly used and accepted methods for determining the fair value of the equity shares of a company/business:

A. Market Approach;

- Market Price Method.
- b. Comparable Companies Multiples.
- Comparable Transaction Multiple Method
- B. Income Approach: Discounted Cash flows method
- C. Cost Approach: Net Asset Value Method.

As discussed below for the Proposed Transaction we have considered these methods, to the extent relevant and applicable.

This application of any particular method of valuation depends on the purpose for which the valuation is done. Although, different values may exist for different purposes, it cannot be too strongly emphasized that a valuer can only arrive at one value for one purpose. The valuation methodologies, as may be applicable, which have been used to arrive at the value of the equity shares of the companies are discussed hereunder;

A. Market Approach:

i) Market Price (MP) Method

The market price of an equity shares as quoted on a stock exchange is normally considered as the value of the equity shares of that company where such quotations are arising from the shares being regularly and freely traded in, subject to the element of speculative support that may be inbuilt in the value of the shares.

ii) Comparable Companies Market Multiples ("CCM") Method

Under this method, value of the equity shares of a company/business undertaking is arrived at by using multiples derived from valuation of comparable companies, as manifest through stock market valuations of listed companies. This valuation is based on the principle that market valuations, taking place between informed buyers and informed sellers, incorporate all factors relevant to valuation.

iii) Comparable Transaction Multiple ("CTM") Method

Under Comparable Transaction Method, the value of shares/business of a company is determined based on Market Multiples of publicly disclosed transactions in the similar space as that of the subject company.

B. Discounted Cash Flow (DCF) Method

The Discounted Cash Flow Approach attempts to determine the value of business/asset by computing the present value of future cash flows from the business/asset, over its useful life. The methods under this category are all centered on evaluating these future cash flows and then discounting them back at adiscount rate to achieve a present value.

Using the DCF analysis involves determining the following:

Estimated Future Free Cash Flows:

Free cash flows are the cash flows expected to be generated by the company that are available to all providers of the company's capital – both debt and equity.

Appropriate discount rate to be applied to cash flows i.e. the cost of capital:

The discount rate, which is applied to the free cash flows, should reflect the opportunity cost to all the capital providers, weighted by their relative contribution to the total capital of the company.

C. Net Asset Value (NAV) Method

The asset approach measures the value of an asset by the cost to reconstruct or replace it with another of like utility. When applied to the valuation of equity interests in businesses, values based on the net aggregate fair market value of the entity's underlying assets or the book value.

DEMERGER OF DIAGNOSTICS AND HEALTH CARE DIVISION OF TRIVITECH INTO TRIVITRON

This approach basically entails a restatement of the balance sheet of the enterprise in which the fair market value of its assets and liabilities are substituted for their book values. This approach is frequently used to value holding companies or capital-intensive firms.

9. Inspection and / or Investigations undertaken:

The following inspections were undertaken by us as part of the valuation exercise:

- Shareholding pattern of TRIVITECH and TRIVITRON as at 01/12/2022.
- Information on Business of TRIVITECH and TRIVITRON provided by the management.
- Audited Financial Statements (Statement of Profit and Loss and Balance Sheet along with Notes to accounts) for the year ended 31/03/2022 and 31/03/2021 of TRIVITECH and TRIVITRON.
- Draft Scheme of Arrangement for the Demerger of Diagnostics and Healthcare Division of TRIVITECH and TRIVITRON; and
- · Other relevant information

DEMERGER OF DIAGNOSTICS AND HEALTH CARE DIVISION OF TRIVITECH

10. Major Factors considered for the Valuation

The following are the major factors considered during the Valuation exercise:

ICAI Valuation Standards

 As per Institute of Chartered Accountants of India (ICAI) Valuation Standards – Scope – Point No.8:

In transactions of the nature of —Demerger or amalgamation of companies or Merger or Demerger of businesses, the consideration is often discharged primarily by issue of securities in the nature equity of the acquirer or Demerged entity with reference to an exchange ratio or entitlement ratio, considering the relative values. Such relative values are generally arrived at by applying an appropriate valuation approach or a combination of valuation approaches.

All provisions under Section 230 to Section 240 of Companies Act, 2013 - Demerger of certain companies.

- (2) Where an order has been made by the Tribunal under sub-section (1), merging companies or the companies in respect of which a division is proposed, shall also be required to circulate the following for the meeting so ordered by the Tribunal, namely: —
- (a) the draft of the proposed terms of the scheme drawn up and adopted by the directors of the merging company;
- (b) confirmation that a copy of the draft scheme has been filed with the Registrar;
- (c) a report adopted by the directors of the merging companies explaining effect of compromise on each class of shareholders, key managerial personnel, promoters and non-promoter shareholders laying out in particular the share exchange ratio, specifying any special valuation difficulties;
- (d) the report of the expert with regard to valuation, if any;
- (e) a supplementary accounting statement if the last annual accounts of any of the merging company relate to a financial year ending more than six months before the first meeting of the company summoned for the purposes of approving the scheme.

DEMERGER OF DIAGNOSTICS AND HEALTH CARE DIVISION OF TRIVITECH INTO TRIVITRON

Section 230(3) of the Companies Act, 2013 - Power to compromise or Make Arrangement with Creditors and Members

(3) Where a meeting is proposed to be called in pursuance of an order of the Tribunal under sub-section (1), a notice of such meeting shall be sent to all the creditors or class of creditors and to all the members or class of members and the debenture-holders of the company, individually at the address registered with the company which shall be accompanied by a statement disclosing the details of the compromise or arrangement, a copy of the valuation report, if any, and explaining their effect on creditors, key managerial personnel, promoters and non-promoter members, and the debenture-holders and the effect of the compromise or arrangement on any material interests of the directors of the company or the debenture trustees, and such other matters as may be prescribed.

Compliance under all applicable Rules, Regulations and provisions for the Company under:

- Companies Act, 2013
- Other relevant Rules and Regulations

11. Determination of Fair Value of Share of TRIVITECH

TRIVITECH is engaged in the business of distribution of diagnostic equipment consumables and reagents. TRIVITECH also holds immovable property in the form of Land and Building. TRIVITECH also holds shares of TRIVITORN and Investment solutions. Currently, no Business Plan is available for TRIVITECH and so it shall not be suitable to value the company on the basis of discounted cash flows.

We have not been able to find any comparable Listed Company in Recognized Stock Exchanges, offering services similar to that of TRIVITECH, and were also not able to locate any transaction/basis of transaction with relative multiple(s) in the company(s) having business model similar to that of TRIVITECH.

Hence it is appropriate to consider the NAV method to recommend the final valuation of TRIVITECH.

Further, it is to be mentioned that the fair value is to be estimated under the provision of Companies Act, 2013 and no specific method has been prescribed under Companies Act, 2013, for estimation of value of shares, thus, we have applied the NAV method, as we found it to be most suitable considering the nature of the business, transaction, and the information available.

Fair value of equity share

Based on the above analysis, information provided to us by the Management, key underlying assumption and limitations, as per our calculation, the fair value of equity shares of Healthcare undertaking of **TRIVITECH** as on December 1, 2022 was determined using the NAV method.

12. Determination of Fair Value of Share of TRIVITRON

TRIVITRON is engaged in the business of manufacture and distribution of medical and diagnostic devices, consumable, chemicals and reagents. Currently, no Business Plan is available for **TRIVITRON** and so it shall not be suitable to value the company on the basis of discounted cash flows.

We have also not been able to find any comparable Listed Company in Recognized Stock Exchanges, offering services similar to that of TRIVITRON, and were also not able to locate any transaction/basis of transaction with relative multiple(s) in the company(s) having business model similar to that of TRIVITRON.

Thus, we have relied on the tangible balance sheet and computed the fair value of the equity share of **TRIVITRON** using Net Assets Value Method (NAV).

Further, it is to be mentioned that the fair value is to be estimated under the provision of Companies Act, 2013 and no specific method as been prescribed under Companies Act, 2013, for estimation of value of shares, thus, we have applied the Net Assets Value Method (NAV), as we found it to be most suitable considering the nature of the business, transaction, and the information available.

Fair value of equity share:

Based on the above analysis, information provided to us by the Management, key underlying assumption and limitations, as per our calculation, the fair value of equity share of **TRIVITRON** as on December 01, 2022 was determined using the NAV method.

13. Valuation Analysis and Recommendation of Share Entitlement Ratio

From the discussion with the management and from Proposed Demerger Scheme to be filed with the authorities, we have observed as under:

- Upon the draft scheme becoming effective, shareholders of TRIVITECH would be entitled to Equity Shares in the TRIVITRON
- b. Upon the draft scheme becoming effective, the beneficial economic interest of the shareholders of TRIVITECH in the paid-up equity share capital of Trivitron is as below:

Particulars	
(A) Value per share of Trivitron(Rs.)	807.84
(B) Value per share of Trivitech (Rs.)	24.73
(C) Value per share of Trivitech to Trivitorn (B) / (A)	0.03
(D) Number of shares of Trivitech	11,37,500
(E) Shares to be issued to the existing shareholders of Trivitech [(C) * (D)]	34,125

As proposed by the Management, and on consideration of all the relevant factors and circumstances as discussed and outlined hereinabove, I believe that the above share entitlement ratio is fair to the shareholders of the DEMERGED Company considering that all the shareholders of DEMERGED Company will upon Demerger, become the ultimate Equity shareholders of Resultant Company in the same ratio as they hold shares in DEMERGED Company.

Based on the aforesaid discussion, considering that all shareholders of TRIVITECH upon Demerger, become shareholders of TRIVITRON, holding beneficial economic interest in the same value of equity shares as they hold in except in the case of shareholders who would have fractional entitlement.

We recommend that for every 1 share of INR 10 each fully paid held in TRIVITECH, 0.03 Equity Share of INR 10 fully paid up in TRIVITRON i.e. 34,125 fully paid-up Equity Share of face value of INR 10 each of TRIVITRON should be issued for 11,37,500 fully paid-up equity share of face value of Rs. 10 each held in TRIVITECH.

DEMERGER OF DIAGNOSTICS AND HEALTH CARE DIVISION OF TRIVITECH INTO TRIVITRON

14. Conclusion

Based on the foregoing, and on a consideration of all the relevant factors and circumstances as discussed and outlined hereinabove, pursuant to Demerger of Healthcare Division of TRIVITECH into TRIVITRON, we recommend the following share entitlement ratio for consideration by TRIVITRON to the shareholders of TRIVITECH.

"For every 1 share of INR 10 each fully paid held in TRIVITECH 0.03 fully paid up Equity Share of INR 10 fully paid up in TRIVITRON"

15. Disclosure of Valuer interests / conflicts, if any

- I am not associated with the company in any other professional capacity and there
 are neither source of conflict nor direct/indirect interests involved.
- Neither the valuer nor the members of the team working on this independent valuation have directly or indirectly, through the client or otherwise, shared any advisory perspective or have been influenced or undertaken advocating a management position in determining the value.
- The fees for the engagement are not contingent upon the results reported.
- · I confirm that I am not
 - A related party of the TRIVITECH and TRIVITRON,
 - An auditor of either of the companies at any time since the incorporation of the Companies

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VISWANATHAN RAJAGOPALAN REGISTERED VALUER

IBBI Registration No: IBBI/RV/07/2020/13416

INSTITUTE OF COST ACCOUNTANTS OF INDIA COP No:22403

UDIN: 2222403ZZAVITJJVAH

Place: Chennai

Date: 09 FEBRUARY 2023

APPENDIX - A

SHARES EXCHANGE FOR DEMERGER OF RFGPL WITH RFPL

1317.2	
Particulars	
(A) Value per share of Trivitron(Rs.)	807.84
(B) Value per share of Trivitech (Rs.)	24.73
(C)Value per share of Trivitech to Trivitorn (B) / (A)	0.03
(D) Number of shares of Trivitech	11,37,500
(E) Shares to be issued to the existing shareholders of Trivitech ((C) * (D)]	34,125

VALUATION WORKINGS FOR HEALTHCARE UNDERTAKING OFTRIVITECH

Method	Value Per Share (Rs.)	Value of Business (Rs.)
Net Assets Value (NAV) Method	24.73	11,37,500
Recommended Value Per Share as per NAV Method	24.73	11,37,500

METHOD I: NET ASSETS METHOD	As on 31-03-2022
Property, Plant & Equipment	Ne.
Non- Current Investments	1,30,03,28,732
Deferred Tax Assets (Net)	-
(A) TOTAL NON CURRENT ASSETS	1,30,03,28,732
Inventories	
Trade Receivables	2,80,17,652
Cash and Cash Equivalents	3,14,36,054
Short Term Loans and Advances	20,060
(B) TOTAL CURRENT ASSETS	5,94,73,766
(C) TOTAL ASSETS	1,35,98,02,498
Long Term Borrowings	1,19,17,64,678
Other Long Term Liabilities	
(D) TOTAL LONG TERM LIABILITIES	1,19,17,64,678
Short-term borrowings	7,20,38,000
Trade payables	3,65,81,000
Other current liabilities	2,87,72,000
Short-term provisions	25,17,000
(E) TOTAL CURRENT LIABILITIES	13,99,08,000
(F) TOTAL LIABILITIES	1,33,16,72,678
(G) NET ASSETS [(C)-(F)]	2,81,29,820
(H) Number of Shares	11,37,500
(I) VALUE PER SHARE [(G) / (H)]	24.73

VISWANATHAN RAJAGOPALAN
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REGISTERED VALUER Registration No: IBBI/RV/07/2020/13416
viswanathan.valuer@gmail.com; Phone +91-63792 52059

VALUATION WORKINGS FOR TRIVITRON

Recommended Value per Share

Method	Value Per Share (Rs.)	Value of Business (Rs.)
Net Assets Value (NAV) Method	807.84	3,11,74,08,000
Recommended Value Per Share as per NAV Method	807.84	3,11,74,08,000

METHOD I: NET ASSETS VALUE METHOD	As on 31-03-2022
Property, plant and equipment	52,27,97,000
Intangible assets	2,24,27,000
Capital work in progress	27,34,28,000
Non-current investments	1,24,57,85,000
Deferred tax asset (net)	11,39,63,000
Long-term loans and advances	14,90,77,000
Other non-current assets	42,60,000
(A) TOTAL NON CURRENT ASSETS	2,33,17,37,000
Current investments	13,51,90,000
Inventories	34,62,45,000
Trade receivables	79,04,83,000
Cash and bank balances	1,78,90,58,000
Short-term loans and advances	50,83,88,000
Other current assets	3,91,92,000
(B) TOTAL CURRENT ASSETS	3,60,85,56,000
(C) TOTAL ASSETS	5,94,02,93,000
Long-term borrowings	31,41,76,000
Long-term provisions	94,87,000
(D) TOTAL LONG TERM LIABILITIES	32,36,63,000
Short-term borrowings	96,25,04,000
Trade payables	81,21,80,000
Other current liabilities	69,53,91,000
Short-term provisions	2,91,47,000
(E) TOTAL CURRENT LIABILITIES	2,49,92,22,000
(F) TOTAL LIABILITIES	2,82,28,85,000
(G) NET ASSETS [(C)-(F)]	3,11,74,08,000
(H) Number of Shares	38,58,933
(I) VALUE PER SHARE [(G) / (H)]	807.84



CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF TRIVITRON HEALTHCARE PRIVATE LIMITED AT ITS MEETING HELD ON SATURDAY 4th DAY OF MARCH, 2023 AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT TRIVITRON SAPTHAGIRI BHAWAN, 15, IV STREET, ABHRAMAPURAM, CHENNAI-,600018 TAMIL NADU, INDIA, AT 4 P.M.

TO CONSIDER AND APPROVE THE SCHEME OF DEMERGER OF TRIVITECH ENTERPRISES PRIVATE LIMITED (APPLICANT COMPANY NO.1/ DEMERGED COMPANY) AND TRIVITRON HEALTHCARE PRIVATE LIMITED (APPLICANT COMPANY NO.2/ RESULTING COMPANY) AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS.

RESOLVED THAT-

- (a) Pursuant to the provisions of Sections 230 to 232 of the Companies Act, 2013 and other applicable provisions, if any, of the Companies Act, 2013 read with all other applicable provisions and pursuant to the Memorandum and Articles of Association of the Company and subject to the approval of National Company Law Tribunal, Chennal Bench constituted under the provisions of the Companies Act, 2013 as the case may be, the Board of Directors be and hereby approve the proposal for the Demerger between Trivitech Enterprises Private Limited (Applicant Company No.1/ Demerged Company) And Trivitron Healthcare Private Limited (Applicant Company No.2/ Resulting Company) and their Respective Shareholders and Creditors;
- (b) The effectiveness of the Scheme shall be conditional upon such terms as may be specified therein:
- (c) The Valuation Report on the Share Exchange/Entitlement Ratio 0.03;1 dated 09.02.2023 of Mr. Viswanathan Rajagopalan, Registered Valuer as placed before the Board be and is hereby noted and accepted;
- (d) For the purpose of the Demerger between Trivitech Enterprises Private Limited (Applicant Company No 1/ Demerged Company) And Trivitron Healthcare Private Limited (Applicant Company No 2/ Resulting Company), based on the Valuation Report of Mr. Viswanathan Rajagopalan Registered Valuer, being valuer appointed for the purpose of the scheme, the following share exchange / entitlement ratio is approved under:
- (e) The Company do hereby severally authorize any of the Directors or the Company secretary of the Company to.







Manufacturing Unit: BIOME, Tut Floor, C/o AMIZ Campus, Pragati Maidan, VM Steel Project S.O., Visokhapatnam, Andhra Pradesh 530031 Registered Office: #15, IV Street, Abhiromapuram, Chemica - 400 018, India | CIN: U85110TN1998PTC040515 Ptr. +91 - 44 - 4347, 7800 J. 2478, 5050, Fax: +91 - 44 - 2478, 5757 / 2467 / 2782 E-mail: corporate@fifthiltran.com, Website: www.tevitron.com





- (i) take all steps for obtaining approvals and/ or consents of shareholders and creditors of the Company, banks, financial institutions, other authorities or entities and regulatory authorities whose consents are required under the law for the implementation of the Scheme as may be required and for the purpose, to initiate all necessary actions including seeking appropriate directions from the National Company Law Tribunal for convening/ dispensing with the class meeting of the shareholders and/or creditors and to take other consequential steps in that behalf including the preparation, circulation of the notices and explanatory statements. (including the petition) and filling of all other documents required to be filled in this connection;
- (ii) finalize and settle the draft Scheme, draft of the notices for convening with the meetings of the shareholders and creditors and the drafts of the explanatory statement under Sections 230 to 232 of the Companies Act, 2013 with such modifications as they may deem fit.
- (iii) to give such directions as they may consider necessary to settle any questions or difficulty arising under the scheme or in regard to and of the meaning or interpretation of the Scheme or implementation thereof or in any manner whatsoever connected therewith or in review the position relating to the satisfaction of various conditions of the Scheme and if necessary, to waive any of those (to the extent permissible under law);
- (iv) approve withdrawal(and where applicable, re-filing) of the Scheme at any stage in case any changes and/or modifications are suggested/required to be made in the Scheme or any condition suggested, required or imposed, whether by any shareholder, creditor, the National Company Law Tribunal, and/or any other authority, are in its view not acceptable to the Company, and/or if the Scheme cannot be implemented otherwise, and to do all such acts, deeds and things as it may deem necessary and desirable in connection therewith and incidental thereto;
- (v) file the application, petition for the proposed Scheme of Demerger and for the reclassification of Reserves to the Profit & Loss Account of the Company in the National Company Law Tribunal and finalize, settle, sign and execute any affidavits, pleadings, undertakings or other documents, and to execute all such further deeds, documents and writings, with such modifications/amendments, as may be necessary in that behalf from time to time or delegate such authority to another person by a valid Power of Attorney;
- (vi) make, execute, swear, declare and register all declarations, affidavits, applications, letters, papers and writings as may be required, necessary or expedient under the provisions of
- (vii) various applicable acts, rules, regulations or notifications of the Central and/or State Government(s) and/or any other authorities, including but not limited to Courts, Municipal

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Trivitron Healthcare Pvt, Ltd.

Manufacturing Unit: BIOME, 1st Faor, C/o AMT/ Compus. Progati Maidan, VM Steel Project S.C., Visakhapatnam, Anahra Pradesh 530031
Registered Office: #15, IV Street, Abritanapparam, Cherna: 1600018, India | CIN: U851101N1998FTC040515
Pt; +91 - 44 - 4347 7800 / 2498 5050, Fac: +91 - 44 - 2498 5757 / 2467 / 2782
E-mail: carparate@trivitron.com, Website: www.tin/tron.com





authorities, Register of Companies, Regional Director Sub-authorities, Postal authorities, etc., and to represent the

Company in all correspondences, matters and proceedings before them of any nature whatsoever in relation to the above:

- suitably inform, apply and/or represent to the Central and/or state Government(s) and/ or ((x) local authorities, including but not limited to the Sub-Registrar of Assurances, Custom Authorities, Excise Authorities, Income Tax Authorities, Sales Tax authorities, Value Added Tax and Entry Tax Authorities, Employees' State Insurance and Provident Fund Authorities, banks/ Financial Institutions, and all other applicable authorities, agencies, etc., and/or to represent the Company before the said authorities and agencies and to sign and submit such applications, letters, forms, returns, memoranda, undertakings, declarations, deeds or documents and to take all required necessary steps and actions from time to time in the above connections, including registration of documents with the concerned Sub- Registrar of Assurances
- appoint solicitors, advocates, attorneys, pleaders, advisors, valuers, auditors, accountants, (x) registrars, merchant bankers or any other one or more agencies, as may be required for the aforesaid purpose, on such terms and conditions as they may deem fit and also to execute Vakalatnama, if required, in favor of any one or more persons or firms as they may deem lit. and necessary:
- assent and approve any alteration or modification to the Scheme which the National (XI) Company Law Tribunal may deem fit to approve or impose;
- consider and approve and sign and execute all other documents, advertisements or announcement's, disclosure, notices which may be sent/ required to be sent to the concerned authorities and/ or to creditors on behalf of the Company;
- incur such other expenses as may be necessary with regard to the above transaction, including payment of fees to solicitors, merchant bankers, advisors, valuers, registrar and other agencies and such other expenses that may be incidental to the above, as may be deaded by them;
- make applications to the relevant authorities or other persons for their approval to the (XIV) Scheme as may be required, and to make such disclosures to governmental or regulatory authorities as may be required for the purpose: EALTHO



Manufacturing Unit; BIOME, 1st Roor, Circ AMTZ Campus, Pragali Maidan, VM Stee Project S.O. Visakhapatinam, Andhra Pragesh 530331 Registered Office: #15. IV Street. Abhiramapuram. Channol - 800 018, India | ON: 085110TN1998PICD40515. Pn/: 491 - 44 - 4347 7800 / 2498 5050. Pax: +91 - 44 - 2498 5/57 / 2467 / 2782. E-mail: corporate/#th/tron.com, Website: www.lifv/fran.com



CHENNAL 600 018



- (xv) make any alterations/ changes to the scheme as may be expedient or necessary;
- (xvii) to take all such actions and steps in the above matter, as may be required from time to time, including resolving the difficulties. If any, arising as and when required in the above connection without any further reference to the Board, and
- (xviii) sign, execute and deliver such documents as may be necessary and do all such other acts, matters, deeds and things necessary or desirable in connection with or incidental to giving effect for the purpose of the above resolutions or to otherwise give effect to the tractions contemplated as aforesaid.

RESOLVED FURTHER THAT any Director of the Company or the Company Secretary of the Company is authorized to provide copy of the resolution to all concerned as may be necessary and they be requested to act thereon."

//CERTIFIED TRUE COPY//
FOR TRIVITRON HEALTHCARE PRIVATE LIMITED

SESHADRI VASUDEVAN COMPANY SECRETARY MEMBERSHIP NO. A9180





TRIVITRON HEALTHCARE PRIVATE LIMITED CIN: U85110TN1998PTC040515

REGISTERED ADDRESS: TRIVITRON SAPTHAGIRI BHAWAN 15 IV STREET ABHIRAMAPURAM CHENNAI 600018 TAMIL NADU INDIA

ATTENDANCE SLIP

In the matter of Scheme of Arrangement (Demerger) between Approval of the Scheme of Arrangement (Demerger) between Trivitech Enterprises Private Limited and Trivitron Healthcare Private Limited and their Respective Shareholders and Creditors

I/We hereby record my/our presence at the Meeting of the Unsecured Trade Creditors of the Company held at **Trivitron Sapthagiri Bhawan**, **15**, **IV Street Abhiramapuram Chennai-600018 India** on Friday the 18th day of August 2023 at 11:00 AM

2023 at 11.00 AW .	
Name of the Unsecured Trade Creditor(s)	
(In Block letters)	
Registered address	
Signature	
Email ID	
Name of the Proxy/Authorized Representative (In	
Block letters)	
Signature	

TRIVITRON HEALTHCARE PRIVATE LIMITED CIN: U85110TN1998PTC040515

REGISTERED ADDRESS: TRIVITRON SAPTHAGIRI BHAWAN 15 IV STREET ABHIRAMAPURAM CHENNAI 600018 TAMIL NADU INDIA

FORM NO.MGT-11 PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

f the Unsecured Trade C	reditor(s)	
rod addrago:		
):		
ng the Unsecured Trade C	Creditor(s) of TRIVITRON HEALTHCA	ARE PRIVATE LIMITED hereby appoint-
Name:		0.000.000000000000000000000000000000000
Address:		
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	red address: It is a second address: It is a second address: It is a second address: Address: It is a second address: Address: Email id: Email id: Address: Address: Address: Address: Address:	ng the Unsecured Trade Creditor(s) of TRIVITRON HEALTHCA

TRIVITRON HEALTHCARE PRIVATE LIMITED CIN: U85110TN1998PTC040515

REGISTERED ADDRESS: TRIVITRON SAPTHAGIRI BHAWAN 15 IV STREET ABHIRAMAPURAM CHENNAI 600018 TAMIL NADU INDIA

As my/our proxy/authorized representative to attend and vote (on Poll) for me/us and on my/our behalf at the Meeting of the Company to be held on the Friday the 18th day of August 2023 at 11:00 AM at Trivitron Sapthagiri Bhawan, 15, IV Street Abhiramapuram Chennai-600018 India and at any adjournment thereof in respect of such resolutions and in such manner as are indicated below:

S.NO.	Particulars		
1	Approval of the Scheme of Arrangement (Demerger) between Trivitech Enterprises Private Limited a Trivitron Healthcare Private Limited and their Respective Shareholders and Creditors		
Signed	d thisday of	Affix revenue Stamp	
Signatu	ure of Unsecured Trade Creditor(s):		
Signatu	ure of Proxy:		
NOTES			

- This form in order to be effective should be duly completed and deposited at the Registered Office of the Company at Trivitron Sapthagiri Bhawan, 15, IV Street Abhiramapuram Chennai-600018 India before 48 hours of the commencement of the Meeting.
- 2. Alterations, if any, made in the Form of Proxy should be initialed.
- 3. In case of multiple proxies, the proxy later in time shall be accepted.
- 4. Proxy need not be the Unsecured Trade Creditors of the Company.