**Kairos Security Health and Composite Services Private Limited**
**(Formerly known as "Kairos Health and Composite Services Private Limited")**
**Balance sheet**
(All amounts are in Indian Rupees except for share data or otherwise stated)

| | Notes | As at Mar 31, 2023 | As at Mar 31, 2022 |
|---|---|---|---|
| **Assets** | | | |
| **Non-current assets** | | | |
| Property, plant and equipment | 3 | 38,96,155 | 13,23,245 |
| **Current assets** | | | |
| Financial assets | | | |
| Trade receivables | 4 | 10,73,15,496 | 7,93,01,159 |
| Cash and cash equivalents | 5 | 2,75,74,997 | 1,43,17,449 |
| Other financial assets | 6 | 10,31,362 | 5,10,681 |
| Deferred Tax Asset | 7 | 20,764 | - |
| Other current assets | 8 | 48,87,288 | 92,31,695 |
| | | **14,08,29,907** | **10,33,60,984** |
| **Total** | | **14,47,26,062** | **10,46,84,229** |
| **Equity and Liabilities** | | | |
| **Equity** | | | |
| Equity share capital | 9 | 1,00,000 | 1,00,000 |
| Reserves and surplus | | 6,87,76,306 | 4,40,72,626 |
| | | **6,88,76,306** | **4,41,72,626** |
| **Liabilities** | | | |
| **Non-current liabilities** | | | |
| Financial liabilities | | | |
| Other Non-current liabilities | 10 | 1,09,19,375 | 76,69,042 |
| | | **1,09,19,375** | **76,69,042** |
| **Current liabilities** | | | |
| Financial liabilities | | | |
| Trade payables | 11 | 3,94,42,842 | 3,58,54,378 |
| Other current liabilities | 12 | 2,54,87,539 | 1,69,88,182 |
| | | **6,49,30,381** | **5,28,42,560** |
| General information and significant acco | 1 and 2 | | |
| **Total** | | **14,47,26,062** | **10,46,84,229** |

The accompanying notes are an integral part of the financial statements.
As per our report of even date.

For Saranga Pani & Co.
Firm registration number: 050030S

SARANGA PANI & CO. CHARTERED ACCOUNTANTS Membership No. 73178 HYDERABAD

C.Saranga Pani
Proprietor
M.No. 073178
UDIN No.23073178BGWHML1165

Place: Hyderabad
Date: 08 Aug 2023

For and on behalf of the Board of Directors
Kairos Security Health and Composite Services Private Limite

Vithal Prasada Rao Kintali
Director
DIN: 09803063

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Syed Ali Naqui
Director
DIN: 01513430

Place: Hyderabad
Date: 08 Aug 2023

**Kairos Security Health and Composite Services Private Limited**
**(Formerly known as "Kairos Health and Composite Services Private Limited")**
**Statement of profit and loss**
(All amounts are in Indian Rupees except for share data or otherwise stated)

| | Notes | Year ended Mar 31, 2023 | Year ended Mar 31, 2022 |
|---|---|---|---|
| **Income** | | | |
| Revenue from operations | 13 | 44,53,54,507 | 28,91,12,008 |
| Other income | 14 | - | - |
| **Total income** | | **44,53,54,507** | **28,91,12,008** |
| **Expenses** | | | |
| Employee benefit expenses | 14 | 36,19,75,262 | 23,85,21,877 |
| Operating Expenses | 15 | 2,79,50,530 | 3,53,43,047 |
| Other expenses | 16 | 1,96,69,901 | 31,03,336 |
| Depreciation expenses | 17 | 6,92,693 | 5,29,202 |
| Finance costs | 18 | 57,797 | 3,35,785 |
| **Total expenses** | | **41,03,46,182** | **27,78,33,247** |
| **Profit / (Loss) for the year before Exceptional items and Tax** | | **3,50,08,325** | **1,12,78,761** |
| **Exceptional items** | | | |
| **Profit / (Loss) before Tax** | | **3,50,08,325** | **1,12,78,761** |
| **Tax expense** | | | |
| Current tax | 19 | 1,03,04,645 | 36,07,348 |
| **Total tax expense** | | **1,03,04,645** | **36,07,348** |
| **Total comprehensive income/(loss) for the year** | | **2,47,03,680** | **76,71,413** |
| General information and significant accounting policies | 1 and 2 | | |

The accompanying notes are an integral part of the financial statements.
As per our report of even date.

For Saranga Pani & Co.
Firm registration number: 050030S

SARANGA PANI & CO. CHARTERED ACCOUNTANTS Membership No. 73178 HYDERABAD

C.Saranga Pani
Proprietor
M.No. 073178
UDIN No.23073178BGWHML1165

Place: Hyderabad
Date: 08 Aug 2023

For and on behalf of the Board of Directors
Kairos Security Health and Composite Services Private Limited

Vithal Prasada Rao Kintali
Director
DIN: 09803063

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Syed Ali Naqui
Director
DIN: 01513430

Place: Hyderabad
Date: 08 Aug 2023

**Kairos Security Health and Composite Services Private Limited**
**(Formerly known as "Kairos Health and Composite Services Private Limited")**
**Cash flow statement**
(All amounts are in Indian Rupees except for share data or otherwise stated)

| | Notes | Year ended Mar 31, 2023 | Year ended Mar 31, 2022 |
|---|---|---|---|
| **1 CASH FLOW FROM OPERATING ACTIVITIES** | | | |
| Net profit/(loss) before tax | | 3,50,08,325 | 1,12,78,761 |
| Adjustments to reconcile loss before tax to net cash flows: | | - | |
| Depreciation expense | | 6,92,693 | 5,29,202 |
| Advances written off/ (Written back) | | - | |
| Provision for gratuity, bonus | | | 29,77,394 |
| Interest expense | | - | 1,15,145 |
| Interest income on income tax and service tax refund | | - | |
| **Operating profit before working capital changes** | | **3,57,01,018** | **1,49,00,502** |
| **Movement in working capital:** | | | |
| Decrease/(Increase) in trade receivables | | (2,80,14,337) | (2,31,95,807) |
| Decrease/Increase in other current/non current assets | | 38,02,961 | (11,99,739) |
| Increase/(Decrease) in trade payables, current liabilities and provisions | | 1,53,38,154 | 37,11,327 |
| **Cash generated from operations** | | **2,68,27,796** | **(57,83,717)** |
| Taxes paid (net of refunds) | | (1,03,04,645) | (40,70,172) |
| **Net cash generated from operating activities** | **(A)** | **1,65,23,151** | **(98,53,889)** |
| **2 CASH FLOW FROM INVESTING ACTIVITIES** | | | |
| Purchase of property, plant and equipment | | (32,65,603) | (6,03,624) |
| Purchase/(Sale) of units in Mutual Fund | | - | - |
| **Net Cash (used in)/ generated from investing activitie** | **(B)** | **(32,65,603)** | **(6,03,624)** |
| **3 CASH FLOW FROM FINANCING ACTIVITIES** | | | |
| Repayment of long term borrowings | | - | 39,50,000 |
| Interest paid | | - | 2,48,168 |
| **Net Cash generated from/(used in) financing activitie** | **(C)** | **-** | **41,98,168** |
| Net increase/ (decrease) in Cash and Cash Equivalents | (A+B+C) | 1,32,57,548 | (62,59,345) |
| Cash and Cash Equivalents at the beginning of the year | | 1,43,17,449 | 2,05,76,794 |
| **Cash and Cash Equivalents at the end of the year** | | **2,75,74,997** | **1,43,17,449** |
| **Components of cash and cash equivalents** | | | |
| Balance with banks: | | | |
| Current accounts | | 2,75,74,997 | 1,43,17,449 |
| **Total cash and cash equivalents (refer note 11)** | | **2,75,74,997** | **1,43,17,449** |
| General information and significant accounting policie | 1 and 2 | | |

The accompanying notes are an integral part of the financial statements.

As per our report of even date.

For Saranga Pani & Co.
Firm registration number: 050030S

C.Saranga Pani
Proprietor
M.No. 073178
UDIN No.23073178BGWHML1165

Place: Hyderabad
Date: 08 Aug 2023

For and on behalf of the Board of Directors
Kairos Security Health and Composite Services Private Limited

Vithal Prasada Rao Kintali
Director
DIN: 09803063

Syed Ali Naqui
Director
DIN: 01513430

Place: Hyderabad
**Date: 08 Aug 2023**

**Kairos Security Health and Composite Services Private Limited**
**(Formerly known as "Kairos Health and Composite Services Private Limited")**
**Notes to Financial Statements**
(All amounts are in Indian Rupees except for share data or otherwise stated)

**1 . Corporate information**

Kairos Security Health and Composite Services Private Limited formerly known as "Kairos Health and Composite Services Private Limited" is a private limited company incorporated in India on 14/12/2016 and registered under the provisions of the Companies Act, 1956. The company is engaged in the business of providing Man Power Supply Services, Health Services, Security Services, Land Management Services and Housekeeping Services etc.,. Company name has been changed from Kairos Health and Composite Services Private Limited to Kairos Security Health and Composite Services Private Limited on 04.05.2023.

**2 . Statement of significant accounting policies**

**2.1 Basis of preparation**

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below.

**2.2 Presentation and disclosure of financial statements**

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013.

**2.3 Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

**2.4 Revenue Recognition**

The Company recognizes significant items of income and expenditure on accrual basis except in case of those with significant uncertainties

**2.5 Taxes on Income**

Current tax is determined based on the amount of tax payable in respect of taxable income for the year. Deferred tax is recognized on timing differences; being the difference between the taxable incomes and accounting income that originate in one year and are capable of reversal in one or more subsequent years. Deferred tax assets and liabilities have been computed on the timing differences applying the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets arising on account of unabsorbed depreciation or carry forward of tax losses are recognized only to the extent that there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized.

**2.6 Provisions**

A provision is recognized when the company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

**2.7 Cash and cash equivalents**

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less

**2.8 Earnings per Share**

Basic earnings per equity share is being computed by dividing Net Profit after Tax by the Weighted Average Number of Equity Shares outstanding during the year. Diluted earnings per equity share is computed by dividing adjusted net profit after tax by the aggregate of weighted average number of equity shares and dilutive potential equity shares outstanding during year.

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

SARANGA PANI & CO. CHARTERED ACCOUNTANTS Membership No. 73178 HYDERABAD

## Kairos Security Health and Composite Services Private Limited
## (Formerly known as "Kairos Health Composite Services Private Limited")
**Notes to Financial Statements**

(All amounts are in Indian Rupees except for share data or otherwise stated)

**3 . Property, plant and equipment**

| | Office equipment | Computer & Peripherals | Electrical & Electronics | Furnitures & Fixtures | Total |
|---|---|---|---|---|---|
| **At Cost** | | | | | |
| **As at March 31, 2022** | 11,32,848 | 16,89,977 | - | - | 28,22,825 |
| Additions (HO) | 24,09,635 | 3,58,099 | 11,500 | 81,697 | 28,60,931 |
| Additions (UKD-1962) | - | 1,63,340 | 14,500 | 2,26,832 | 4,04,672 |
| Deletions | - | - | | | - |
| **As at Mar 31, 2023** | **35,42,484** | **22,11,415** | **26,000** | **3,08,529** | **60,88,428** |
| **Accumulated depreciation** | | | | | |
| **As at March 31, 2022** | 7,54,578 | 7,45,002 | - | - | 14,99,580 |
| Charge for the year (HO) | 4,18,426 | 2,49,996 | - | 1,986 | 6,70,408 |
| Charge for the year (UKD-1962) | - | 13,321 | 1,849 | 7,115 | 22,285 |
| Deletions | - | - | | | - |
| **As at Mar 31, 2023** | **11,73,004** | **10,08,319** | **1,849** | **9,101** | **21,92,273** |
| **Net Block** | | | | | |
| **As at March 31, 2022** | **3,78,270** | **9,44,975** | - | - | **13,23,245** |
| **As at Mar 31, 2023** | **23,69,480** | **12,03,096** | **24,151** | **2,99,428** | **38,96,155** |

**Notes:**

a) Estimated amount of contracts remaining to be executed on capital account and not provided for: Rs. Nil. (March 31, 2023: Rs. Nil)

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

SARANGA PANI & Co. CHARTERED ACCOUNTANTS Membership No. 73178 HYDERABAD

**Kairos Security Health and Composite Services Private Limited**
**(Formerly known as "Kairos Health and Composite Services Private Limited")**
**Notes to Financial Statements**
(All amounts are in Indian Rupees except for share data or otherwise stated)

### 4 . Trade receivables

| | As at Mar 31, 2023 | As at Mar 31, 2022 |
|---|---|---|
| Trade Receivables | 10,73,15,496 | 7,93,01,159 |
| **Total** | **10,73,15,496** | **7,93,01,159** |

Trade receivables are non-interest bearing and are generally on terms of less than 1 year.

### 5 . Cash and cash equivalents

| | As at Mar 31, 2023 | As at Mar 31, 2022 |
|---|---|---|
| Balance with banks: | | |
| - In current accounts | 2,75,74,997 | 1,43,17,449 |
| **Total** | **2,75,74,997** | **1,43,17,449** |

There are no repatriation restrictions on the usage of Cash and Bank Balances

### 6 . Other financial assets

| | As at Mar 31, 2023 | As at Mar 31, 2022 |
|---|---|---|
| Unsecured, considered good: | | |
| Advances to Employees | 63,212 | (80,969) |
| Security Deposit | 9,68,150 | 5,91,650 |
| **Total** | **10,31,362** | **5,10,681** |

### 7 . Deferred Tax Asset

| | As at Mar 31, 2023 | As at Mar 31, 2022 |
|---|---|---|
| Unsecured, considered good: | | |
| Deferred Tax Asset | 20,764 | - |
| **Total** | **20,764** | **-** |

### 8 . Other current assets

| | As at Mar 31, 2023 | As at Mar 31, 2022 |
|---|---|---|
| Unsecured, considered good: | | |
| Prepayments | - | 17,322 |
| GST Input | 16,71,605 | 46,97,038 |
| TDS Receivable | 32,15,683 | 45,17,335 |
| **Total** | **48,87,288** | **92,31,695** |

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

SARANGA PANI & Co.
CHARTERED ACCOUNTANTS
Membership No. 73178
HYDERABAD

**Kairos Security Health and Composite Services Private Limited**
**(Formerly known as "Kairos Health and Composite Services Private Limited")**
**Notes to Financial Statements**
(All amounts are in Indian Rupees except for share data or otherwise stated)

**9. Equity share capital and other equity**

**A Equity share capital**

| | As at Mar 31, 2023 | As at Mar 31, 2022 | As at Mar 31, 2021 | As at Mar 31, 2020 | As at March 31, 2019 |
|---|---|---|---|---|---|
| **Authorised Share Capital** | | | | | |
| 10,000 (March 31, 2023: 10,000) equity shares of Rs. 10 each | 1,00,000 | 1,00,000 | 1,00,000 | 1,00,000 | 1,00,000 |
| **Issued, subscribed and fully paid-up share capital** | | | | | |
| 10,000 (March 31, 2023: 10,000) equity shares of Rs. 10 each | 1,00,000 | 1,00,000 | 1,00,000 | 1,00,000 | 1,00,000 |

**a) Reconciliation of shares outstanding at the beginning and at the end of the reporting period**

| | March 31, 2023 | | March 31, 2022 | | March 31, 2021 | | March 31, 2020 | | March 31, 2019 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number of Shares | Amount | Number of Shares | Amount | Number of Shares | Amount | Number of Shares | Amount | Number of Shares | Amount |
| **Equity shares of Rs. 1 each fully paid up** | | | | | | | | | | |
| At the beginning of the year | 10,000 | 1,00,000 | 10,000 | 1,00,000 | 10,000 | 1,00,000 | 10,000 | 1,00,000 | 10,000 | 1,00,000 |
| Issued during the year | - | - | - | - | - | - | - | - | - | - |
| **Outstanding at the end of the year** | **10,000** | **1,00,000** | **10,000** | **1,00,000** | **10,000** | **1,00,000** | **10,000** | **1,00,000** | **10,000** | **1,00,000** |

**b) Terms/rights attached to equity shares**

The Company has only one class of equity share having par value of Rs.10 per share. Each holder of equity share is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Every holder of equity shares present at a meeting in person or by proxy, is entitled to one vote, and upon a poll each share is entitled to one vote.

**c) Details of shareholders holding more than 5% equity shares in the Company**

| | March 31, 2023 | | March 31, 2022 | | March 31, 2021 | | March 31, 2020 | | March 31, 2019 | |
|---|---|---|---|---|---|---|---|---|---|---|
| Name of the shareholder | Number of Shares | % of holding | Number of Shares | % of holding | Number of Shares | % of holding | Number of Shares | % of holding | Number of Shares | % of holding |
| Mr. Adisesha Reddy | 5,000 | 50% | 5,000 | 50% | 5,000 | 50% | 5,000 | 50% | 50,000 | 50% |
| Mr. Venkatapathi Raju | 5,000 | 50% | 5,000 | 50% | 5,000 | 50% | 5,000 | 50% | 50,000 | 50% |

**(B) Reserves and surplus**

| | As at March 31, 2023 | As at March 31, 2022 | As at March 31, 2021 | As at March 31, 2020 | As at March 31, 2019 |
|---|---|---|---|---|---|
| Retained Earnings | 6,87,76,306 | 4,40,72,626 | 3,64,01,213 | 2,96,85,792 | 75,06,907 |
| Securities premium | 0 | 0 | 0 | 0 | - |
| General reserve | 0 | 0 | 0 | 0 | - |
| **Total reserves and surplus** | **6,87,76,306** | **4,40,72,626** | **3,64,01,213** | **2,96,85,792** | **75,06,907** |

**(i) Retained Earnings**

| | As at March 31, 2023 | As at March 31, 2022 | As at March 31, 2021 | As at March 31, 2020 | As at March 31, 2019 |
|---|---|---|---|---|---|
| Opening balance | 4,40,72,626 | 3,64,01,213 | 2,96,85,792 | 75,06,907 | 31,08,828 |
| Profit/(Loss) for the year | 2,47,03,680 | 76,71,413 | 67,15,421 | 2,21,78,885 | 43,98,079 |
| **Closing balance** | **6,87,76,306** | **4,40,72,626** | **3,64,01,213** | **2,96,85,792** | **75,06,907** |

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

SARANGA PANI & CO. CHARTERED ACCOUNTANTS Membership No. 73178 HYDERABAD

## Kairos Security Health and Composite Services Private Limited
## (Formerly known as "Kairos Health and Composite Services Private Limited")
**Notes to Financial Statements**

(All amounts are in Indian Rupees except for share data or otherwise stated)

**10 . Other Non-current liabilities**

| | As at Mar 31, 2023 | As at Mar 31, 2022 |
|---|---|---|
| Provision for Gratuity,EL & LTA | 1,09,19,375 | 76,69,042 |
| **Total** | **1,09,19,375** | **76,69,042** |

**11 . Trade payables**

| | As at Mar 31, 2023 | As at Mar 31, 2022 |
|---|---|---|
| Creditors for Expenses | 59,98,103 | 1,15,32,547 |
| Employee benefits payable | 3,34,44,739 | 2,43,21,831 |
| **Total** | **3,94,42,842** | **3,58,54,378** |

**12 . Other current liabilities**

| | As at Mar 31, 2023 | As at Mar 31, 2022 |
|---|---|---|
| Statutory liabilities | 1,99,71,303 | 1,35,06,666 |
| Gratuity Liability | 16,90,373 | 4,42,277 |
| Other liabilities | 38,25,863 | 30,39,239 |
| **Total** | **2,54,87,539** | **1,69,88,182** |

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

SARANGA PANI & CO. CHARTERED ACCOUNTANTS Membership No. 73178 HYDERABAD

## Kairos Security Health and Composite Services Private Limited
## (Formerly known as "Kairos Health and Composite Services Private Limited")
**Notes to Financial Statements**

(All amounts are in Indian Rupees except for share data or otherwise stated)

### 13 . Revenue from operations

| | Year ended March 31, 2023 | Year ended March 31, 2022 |
|---|---|---|
| **Sale of services** | | |
| – Sales-HO | 40,33,80,978 | 24,99,66,885 |
| - Sales-UKD | 3,97,46,240 | 2,14,18,598 |
| - Training Income | 22,27,289 | 1,77,26,525 |
| **Total** | **44,53,54,507** | **28,91,12,008** |

### 14 . Employee benefit expenses

| | Year ended March 31, 2023 | Year ended March 31, 2022 |
|---|---|---|
| Salaries, wages and bonus | 31,40,29,482 | 20,56,12,629 |
| Professional charges | 99,73,443 | 80,78,355 |
| Contribution to provident and other funds | 3,31,95,157 | 2,16,16,443 |
| Gratuity | 44,98,429 | 29,77,394 |
| Staff welfare expenses | 2,78,751 | 2,37,056 |
| **Total** | **36,19,75,262** | **23,85,21,877** |

### 15 . Operating Expenses

| | Year ended March 31, 2023 | Year ended March 31, 2022 |
|---|---|---|
| Consumables & Equipment Rentals | 16,73,574 | 13,44,943 |
| Communication Expenses | 71,354 | 71,252 |
| Manpower Assessment Charges | 1,57,700 | 1,23,900 |
| Rent | 7,01,808 | 1,42,261 |
| Food Expenses | 1,61,670 | (3,73,173) |
| Security Services | 12,87,841 | 12,75,324 |
| Other Training Expenses | 4,72,748 | 3,442 |
| Other Contract Expenses | 26,80,063 | 1,58,40,876 |
| CAM Expenses | 1,90,90,514 | 1,55,61,850 |
| Uniform Expenses | 16,53,258 | 13,52,372 |
| **Total** | **2,79,50,530** | **3,53,43,047** |

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

SARANGA PANI & CO.
CHARTERED ACCOUNTANTS
Membership No. 73178
HYDERABAD

**Kairos Security Health and Composite Services Private Limited**
**(Formerly known as "Kairos Health and Composite Services Private Limited")**
**Notes to Financial Statements**
(All amounts are in Indian Rupees except for share data or otherwise stated)

### 16 . Other expenses

| | Year ended March 31, 2023 | Year ended March 31, 2022 |
|---|---|---|
| Health ATM | 78,00,000 | - |
| Travelling and conveyance | 15,85,881 | 7,93,856 |
| Repairs and maintenance | 23,03,698 | 17,15,441 |
| Rates and taxes | 2,88,607 | 72,192 |
| Printing and stationery | 8,54,742 | 2,27,395 |
| Insurance | 5,39,903 | 5,37,786 |
| Remuneration to statutory auditors (refer note below) | 50,000 | 50,000 |
| Business Promotion | 2,02,269 | (4,31,022) |
| Other Audit Expenses | 60,000 | 50,000 |
| Medical Consumables | 27,31,842 | - |
| Fuel Cost | 30,01,259 | - |
| Deferred Tax Expenses | (52,550) | - |
| Office Expenses | 2,84,191 | - |
| Miscellaneous expenses | 20,059 | 87,688 |
| **Total** | **1,96,69,901** | **31,03,336** |

**Payment to auditor**

| | Year ended March 31, 2023 | Year ended March 31, 2022 |
|---|---|---|
| **As auditor:** | | |
| Audit fee | 50,000 | 50,000 |
| **Total** | **50,000** | **50,000** |

### 17 . Depreciation expense

| | Year ended March 31, 2023 | Year ended March 31, 2022 |
|---|---|---|
| Depreciation of property, plant and equipment | 6,92,693 | 5,29,202 |
| **Total** | **6,92,693** | **5,29,202** |

### 18 . Finance costs

| | Year ended March 31, 2023 | Year ended March 31, 2022 |
|---|---|---|
| Interest expense | - | 1,15,145 |
| Interest on Statutory Dues | 44,183 | 1,76,180 |
| Bank charges | 13,614 | 44,460 |
| **Total** | **57,797** | **3,35,785** |

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

SARANGA PANI & CO.
CHARTERED ACCOUNTANTS
Membership No. 73178
HYDERABAD

## Kairos Security Health and Composite Services Private Limited
## (Formerly known as "Kairos Health and Composite Services Private Limited")
**Notes to Financial Statements**
(All amounts are in Indian Rupees except for share data or otherwise stated)

**19 . Taxes**

| | Year ended March 31, 2023 | Year ended March 31, 2022 |
|---|---|---|
| **a. Income tax expense** | | |
| Current tax | 1,03,04,645 | 36,07,348 |

**20 . Earning per equity share (EPS)**

Basic and Diluted EPS amounts are calculated by dividing the profit/ (loss) for the year attributable to equity holders of the Company by the weighted average number of equity shares outstanding during the year. There are no potentially dilutive equity shares in the Company.

The following reflects the income/(loss) and share data used in the basic and diluted EPS computations:

| | Year ended March 31, 2023 | Year ended March 31, 2022 |
|---|---|---|
| Profit/(Loss) after tax | 2,47,03,680 | 76,71,413 |
| Weighted average number of Equity Shares considered for calculation of basic and diluted earnings per share | 10,000 | 10,000 |
| Earnings/ (loss) per share | | |
| - Basic and diluted | 2,470.37 | 767.14 |

**21 . Related Parties**

There are no related party transactions during the year

**22 . Commitments and Contingencies**

Contingent Liabilities is Rs. Nil (Previous Year Rs. Nil)

**23 . Micro, small and medium enterprises**

The identification of micro, small and medium enterprise suppliers as defined under the provisions of "Micro, small and medium enterprises Act, 2006" is based on Management's knowledge of their status. There are no dues more than 45 days to micro, small and medium enterprises as at the year end (Previous Year - Rs. Nil).

**24 .** In respect of the amounts mentioned under section 125 of the Companies Act, 2013 there are no dues that are to be credited to the Investor Education and Protection Fund as at the year end.

**25 .** Previous year figures have been regrouped and rearranged to make them comparable with the current year figures.

The accompanying notes are an integral part of the financial statements.
As per our report of even date.

For Saranga Pani & Co.
Firm registration number: 050030S

SARANGA PANI & CO. CHARTERED ACCOUNTANTS Membership No. 73178 HYDERABAD

C.Saranga Pani
Proprietor
M.No. 073178
UDIN No.23073178BGWHML1165

Place: Hyderabad
Date: 08-Aug-23

For and on behalf of the Board of Directors
Kairos Security Health and Composite Services Private Limited

Vithal Prasada Rao Kintali
Director
DIN: 09803063

Syed Ali Naqui
Director
DIN: 01513430

Place: Hyderabad
Date: 08 Aug 2023

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.