Kairos Security Health and Composite Services Private Limited
(Formerly known as "Kairos Health and Composite Services Private Limited")
Balance sheet as at 31.03.2024

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

	Notes	As at Mar 31, 2024	As at Mar 31, 2023
Equity and Liabilities			
Equity			
Equity share capital	3	1,00,000	1,00,000
Reserves and surplus		10,75,14,906	6,87,76,306
		10,76,14,906	**6,88,76,306**
Liabilities			
Non-current liabilities			
Financial liabilities			
Other Non-current liabilities	4	1,16,86,528	1,09,19,375
		1,16,86,528	**1,09,19,375**
Current liabilities			
Financial liabilities			
Trade payables	5	4,90,32,759	3,94,42,842
Other current liabilities	6	2,80,98,016	2,54,87,539
		7,71,30,776	**6,49,30,381**
Total		**19,64,32,209**	**14,47,26,062**
Assets			
Non-current assets			
Property, plant and equipment	7	44,59,022	38,96,155
Current assets			
Financial assets			
Trade receivables	8	10,03,75,192	10,73,15,496
Cash and cash equivalents	9	7,27,23,099	2,75,74,997
Other financial assets	10	1,22,04,577	10,31,362
Deferred Tax Asset	11	1,10,757	20,764
Other current assets	12	65,59,561	48,87,288
		19,19,73,187	**14,08,29,907**
Total		**19,64,32,209**	**14,47,26,062**
Corporate Information	1		
Statement of significant accounting policies	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.24073178BKADTF1234

Place: Hyderabad
Date: 02 Sep 2024

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

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD. ★ K

Place: Hyderabad
Date: 02 Sep 2024

Kairos Security Health and Composite Services Private Limited
(Formerly known as "Kairos Health and Composite Services Private Limited")
Statement of profit and loss for the year ended 31st March, 2024
(All amounts are in Indian Rupees except for share data or otherwise stated)

	Notes	Year ended Mar 31, 2024	Year ended Mar 31, 2023
Income			
Revenue from operations	13	63,51,97,094	44,53,54,507
Other income	14	3,06,634	-
Total income		**63,55,03,728**	**44,53,54,507**
Expenses			
Employee benefit expenses	15	52,68,24,410	36,19,75,262
Operating Expenses	16	3,33,13,833	2,79,50,530
Other expenses	17	1,94,95,554	1,96,69,901
Depreciation expenses	18	12,45,386	6,92,693
Finance costs	19	1,38,680	57,797
Total expenses		**58,10,17,863**	**41,03,46,182**
Profit / (Loss) for the year before Exceptional items and Tax		**5,44,85,865**	**3,50,08,325**
Exceptional items			
Profit / (Loss) before Tax		**5,44,85,865**	**3,50,08,325**
Tax expense - Previous Year		**15,25,000**	
Deferred Tax Expenses		(1,10,757)	
Current Year Tax	20 - 26	1,43,33,022	1,03,04,645
Total tax expense		**1,57,47,265**	**1,03,04,645**
Total comprehensive income/(loss) for the year		**3,87,38,600**	**2,47,03,680**
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

C.Saranga Pani
Proprietor
M.No. 073178
UDIN No.24073178BKADTF1234

Place: Hyderabad
Date: 02 Sep 2024

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

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Place: Hyderabad
Date: 02 Sep 2024

Kairos Security Health and Composite Services Private Limited
(Formerly known as "Kairos Health and Composite Services Private Limited")
Cash flow statement for the year ended 31st March, 2024
(All amounts are in Indian Rupees except for share data or otherwise stated)

	Notes	Year ended Mar 31, 2024	Year ended Mar 31, 2023
1 CASH FLOW FROM OPERATING ACTIVITIES			
Net profit/(loss) before tax		5,44,85,865	3,50,08,325
Adjustments to reconcile loss before tax to net cash flows:		-	
Depreciation expense		12,45,386	6,92,693
Advances written off/ (Written back)		-	
Provision for gratuity, bonus			-
Interest expense		-	-
Interest income on income tax and service tax refund		-	
Operating profit before working capital changes		5,57,31,251	3,57,01,018
Movement in working capital:			
Decrease/(Increase) in trade receivables		69,40,304	(2,80,14,337)
Decrease/Increase in other current/non current assets		(1,28,24,726)	38,02,961
Increase/(Decrease) in trade payables, current liabilities and provisions		1,29,67,548	1,53,38,154
Cash generated from operations		**6,28,14,377**	**2,68,27,796**
Income tax paid		**(15,25,000)**	
Taxes paid (net of refunds)		(1,43,33,022)	(1,03,04,645)
Net cash generated from operating activities	(A)	**4,69,56,355**	**1,65,23,151**
2 CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(18,08,253)	(32,65,603)
Purchase/(Sale) of units in Mutual Fund		-	-
Net Cash (used in)/ generated from investing activitie:	(B)	**(18,08,253)**	**(32,65,603)**
3 CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of long term borrowings		-	-
Interest paid		-	-
Net Cash generated from/(used in) financing activitie:	(C)	-	-
Net increase/ (decrease) in Cash and Cash Equivalents	(A+B+C)	4,51,48,102	1,32,57,548
Cash and Cash Equivalents at the beginning of the year		2,75,74,997	1,43,17,449
Cash and Cash Equivalents at the end of the year		**7,27,23,099**	**2,75,74,997**
Components of cash and cash equivalents			
Balance with banks:			
Current accounts		7,27,23,099	2,75,74,997
Total cash and cash equivalents (refer note 11)		**7,27,23,099**	**2,75,74,997**
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

C.Saranga Pani
Proprietor
M.No. 073178
UDIN No.24073178BKADTF1234

Place: Hyderabad
Date: 02 Sep 2024

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

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Place: Hyderabad
Date: 02 Sep 2024

Kairos Security Health and Composite Services Private Limited
(Formerly known as "Kairos Health and Composite Services Private Limited")
Notes to Financial Statements for the year ended 31st March, 2024

(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.

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Kairos Security Health and Composite Services Private Limited
(Formerly known as "Kairos Health and Composite Services Private Limited")
Notes to Financial Statements for the year ended 31st March, 2024
(All amounts are in Indian Rupees except for share data or otherwise stated)

Note No '3' Equity share capital and other equity

A Equity share capital

	As at Mar 31, 2024	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	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	1,00,000

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

	March 31, 2023		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	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	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**	**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

Name of the shareholder	March 31, 2024		March 31, 2023		March 31, 2022		March 31, 2021		March 31, 2020		March 31, 2019	
	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	Number of Shares	% of holding
Mr. Adisesha Reddy	5,000	50%	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%	5,000	50%	50,000	50%

(B) Reserves and surplus

	As at March 31, 2024	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	10,75,14,906	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	0	-
General reserve	0	0	0	0	0	-
Total reserves and surplus	**10,75,14,906**	**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, 2024	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	6,87,76,306	4,40,72,626	3,64,01,213	2,96,85,792	75,06,907	31,08,828
Profit/(Loss) for the year	3,87,38,600	2,47,03,680	76,71,413	67,15,421	2,21,78,885	43,98,079
Closing balance	**10,75,14,906**	**6,87,76,306**	**4,40,72,626**	**3,64,01,213**	**2,96,85,792**	**75,06,907**

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Kairos Security Health and Composite Services Private Limited
(Formerly known as "Kairos Health and Composite Services Private Limited")
Notes to Financial Statements for the year ended 31st March, 2024
(All amounts are in Indian Rupees except for share data or otherwise stated)

Note No '4' Other Non-current liabilities

	As at Mar 31, 2024	As at Mar 31, 2023
Provision for Gratuity,EL & LTA	1,16,86,528	1,09,19,375
Total	**1,16,86,528**	**1,09,19,375**

Note No '5' Trade payables

	As at Mar 31, 2024	As at Mar 31, 2023
Creditors for Expenses	21,37,091	59,98,103
Employee benefits payable	4,68,95,668	3,34,44,739
Total	**4,90,32,759**	**3,94,42,842**

Note No '6' Other current liabilities

	As at Mar 31, 2024	As at Mar 31, 2023
Statutory liabilities	2,06,49,545	1,99,71,303
Gratuity Liability	17,79,383	16,90,373
Other liabilities	56,69,088	38,25,863
Total	**2,80,98,016**	**2,54,87,539**

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Kairos Security Health and Composite Services Private Limited
(Formerly known as "Kairos Health Composite Services Private Limited")
Notes to Financial Statements for the year ended 31st March, 2024

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

Note No '7' Property, plant and equipment

	Office equipment	Computer & Peripherals	Electrical & Electronics	Furnitures & Fixtures	Total
At Cost					
As at March 31, 2023	35,42,484	22,11,415	26,000	3,08,529	60,88,428
Additions (HO)	10,31,180	3,37,410	74,520	91,260	15,34,370
Additions (UKD-1962)	1,73,800	-	60,598	39,485	2,73,883
Deletions	-	-			-
As at Mar 31, 2024	**47,47,464**	**25,48,825**	**1,61,118**	**4,39,274**	**78,96,681**
Accumulated depreciation					
As at March 31, 2023	11,73,004	10,08,319	1,849	9,101	21,92,273
Charge for the year (HO)	7,97,945	2,90,326	9,388	20,942	11,18,601
Charge for the year (UKD-1962)	21,067	51,866	19,523	34,329	1,26,785
Deletions	-	-			-
As at Mar 31, 2024	**19,92,016**	**13,50,511**	**30,760**	**64,372**	**34,37,659**
Net Block					
As at March 31, 2023	**23,69,480**	**12,03,096**	**24,151**	**2,99,428**	**38,96,155**
As at Mar 31, 2024	**27,55,448**	**11,98,314**	**1,30,358**	**3,74,902**	**44,59,022**

Notes:

a) Estimated amount of contracts remaining to be executed on capital account and not provided for: Rs. Nil. (March 31, 2024: 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 for the year ended 31st March, 2024
(All amounts are in Indian Rupees except for share data or otherwise stated)

Note No '8' Trade receivables

	As at Mar 31, 2024	As at Mar 31, 2023
Trade Receivables	10,03,75,192	10,73,15,496
Total	**10,03,75,192**	**10,73,15,496**

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

Note No '9' Cash and cash equivalents

	As at Mar 31, 2024	As at Mar 31, 2023
Balance with banks:		
- In current accounts	7,27,23,099	2,75,74,997
Total	**7,27,23,099**	**2,75,74,997**

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

Note No '10' Other financial assets

	As at Mar 31, 2024	As at Mar 31, 2023
Unsecured, considered good:		
Advances to Employees	3,02,083	63,212
Fixed Deposit	1,01,90,344	-
Security Deposit	17,12,150	9,68,150
Total	**1,22,04,577**	**10,31,362**

Note No '11' Deferred Tax Asset

	As at Mar 31, 2024	As at Mar 31, 2023
Unsecured, considered good:		
Deferred Tax Asset	1,10,757	20,764
Total	**1,10,757**	**20,764**

Note No '12' Other current assets

	As at Mar 31, 2024	As at Mar 31, 2023
Unsecured, considered good:		
Prepaid Expenses	8,01,291	-
GST Input	19,17,905	16,71,605
TDS Receivable	38,40,365	32,15,683
Total	**65,59,561**	**48,87,288**

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Kairos Security Health and Composite Services Private Limited
(Formerly known as "Kairos Health and Composite Services Private Limited")
Notes to Financial Statements for the year ended 31st March, 2024
(All amounts are in Indian Rupees except for share data or otherwise stated)

Note No '13' Revenue from operations

	Year ended March 31, 2024	Year ended March 31, 2023
Sale of services		
- Sales-HO	52,35,35,126	40,56,08,267
- Sales-UKD	11,16,61,968	3,97,46,240
Total	**63,51,97,094**	**44,53,54,507**

Note No '14' Other Income

	Year ended March 31, 2024	Year ended March 31, 2023
- Fixed Deposit Interest	3,06,634	-
Total	**3,06,634**	**-**

Note No '15' Employee benefit expenses

	Year ended March 31, 2024	Year ended March 31, 2023
Salaries, wages and bonus	46,42,67,890	31,40,29,482
Professional charges	1,10,03,418	99,73,443
Contribution to provident and other funds	4,87,63,671	3,31,95,157
Gratuity	21,42,326	44,98,429
Staff welfare expenses	6,47,105	2,78,751
Total	**52,68,24,410**	**36,19,75,262**

Note No '16' Operating Expenses

	Year ended March 31, 2024	Year ended March 31, 2023
Consumables & Equipment Rentals	30,39,056	16,73,574
Communication Expenses	93,119	71,354
Manpower Assessment Charges	1,90,050	1,57,700
Rent	29,46,900	7,01,808
Food Expenses	22,03,150	1,61,670
Security Services	12,75,799	12,87,841
Other Training Expenses	1,71,368	4,72,748
Other Contract Expenses	-	26,80,063
CAM Expenses	1,84,11,239	1,90,90,514
Uniform Expenses	49,83,152	16,53,258
Total	**3,33,13,833**	**2,79,50,530**

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Kairos Security Health and Composite Services Private Limited
(Formerly known as "Kairos Health and Composite Services Private Limited")
Notes to Financial Statements for the year ended 31st March, 2024

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

Note No '17' Other expenses

	Year ended March 31, 2024	Year ended March 31, 2023
Travelling and conveyance	21,00,414	15,85,881
Health ATM	-	78,00,000
Repairs and maintenance	4,42,483	23,03,698
Rates and taxes	9,35,383	2,88,607
Printing and stationery	5,82,572	8,54,742
Insurance	1,88,193	5,39,903
Remuneration to statutory auditors (refer note below)	50,000	50,000
Business Promotion	1,05,344	2,02,269
GST and Management Audit Fee	1,12,000	60,000
Medical Consumables	45,08,231	27,31,842
Vehicle Repair & Maintainance	11,03,224	-
Fuel Cost	84,95,577	30,01,259
Office Expenses	8,61,754	2,31,641
Miscellaneous expenses	10,378	20,059
Total	**1,94,95,554**	**1,96,69,901**

Payment to auditor

	Year ended March 31, 2024	Year ended March 31, 2023
As auditor:		
Audit fee	50,000	50,000
Total	**50,000**	**50,000**

Note No '18' Depreciation expense

	Year ended March 31, 2024	Year ended March 31, 2023
Depreciation of property, plant and equipment	12,45,386	6,92,693
Total	**12,45,386**	**6,92,693**

Note No '19' Finance costs

	Year ended March 31, 2024	Year ended March 31, 2023
Interest on Statutory Dues	97,321	44,183
Bank charges	41,359	13,614
Total	**1,38,680**	**57,797**

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Kairos Security Health and Composite Services Private Limited
(Formerly known as "Kairos Health and Composite Services Private Limited")
Notes to Financial Statements for the year ended 31st March, 2024
(All amounts are in Indian Rupees except for share data or otherwise stated)

Note No '20' Taxes

	Year ended March 31, 2024	Year ended March 31, 2023
a. Income tax expense		
Current tax	1,43,33,022	1,03,04,645

Note No '21' 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, 2024	Year ended March 31, 2023
Profit/(Loss) after tax	3,87,38,600	2,47,03,680
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	3,873.86	2,470.37

Note No '22' Related Parties

There are no related party transactions during the year

Note No '23' Commitments and Contingencies

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

Note No '24' 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).

Note No '25'

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.

Note No '26'

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

C.Saranga Pani
Proprietor
M.No. 073178
UDIN No.24073178BKADTF1234

Place: Hyderabad
Date: 02 Sep 2024

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

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: 02 Sep 2024

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Kairos Security Health and Composite Services Private Limited
(Formerly known as "Kairos Health and Composite Services Private Limited")

Assessment Year: 2024-25
Previous Year : 2023-24

Attachment - II
Clause 14(a to f)

Particulars of Depreciation Allowable as per the Income Tax Act,1961

(Amount in Rupees)

Sl.	Description of Asset / Block of Asset	Rate of Depreciation	Opening Written down value	Additions during the year		Deletions during the year	Actual cost/ Net written down value	Depreciation for the year	Closing Written down value
				Equal to or more than 180 days	Less than 180 days				
1	Office Equipment (HO)	15%	31,59,148	52,520	9,78,660	-	41,90,328	5,55,150	36,35,178
2	Office Equipment (UKD)	15%	-	-	1,73,800	-	1,73,800	13,035	1,60,765
3	Computers (HO)	40%	4,95,448	2,34,695	1,02,715	-	8,32,858	3,12,600	5,20,258
4	Computers (UKD)	40%	1,30,672	-	-	-	1,30,672	52,269	78,403
5	Electrical and Electronics (HO)	40%	9,200	12,999	61,521	-	83,720	21,184	62,536
6	Electrical and Electronics (UKD)	40%	11,600	53,958	6,640	-	72,198	27,551	44,647
7	Furniture and fixtures (HO)	10%	76,712	39,788	51,472	-	1,67,972	14,224	1,53,748
8	Furniture and fixtures (UKD)	10%	2,15,490	39,485	-	-	2,54,975	25,498	2,29,477
	Total		**40,98,270**	**4,33,444**	**13,74,809**	-	**59,06,523**	**10,21,511**	**48,85,012**

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD. ★

Kairos Security Health and Composite Services Private Limited
Tax Computation for the period ended

		Mar 31, 2024	
Particulars		Rs. In lakhs	Rs. In lakhs
Profit Before Tax as per Profit & Loss			5,44,85,865
Add:			
Depreciation as per Companies Act		12,45,386	
Provision for Gratuity		21,42,326	
Provision for Bonus		-	
Provision for ESIC not paid within Due date		-	
Provision for PF not paid within Due date		-	
Provision for leave encashment		-	
Disallowance of Provision for Expenses		-	
Interest paid on Statutory Dues		97,321	
Add: Advances written off		-	
			34,85,033
			5,79,70,898
Less:			
Depreciation as per Income Tax Act		10,21,511	
Expenditure Writeback		-	
Disallowed last year and paid during the year		-	
Disallowed last year and written back during the year			
		-	10,21,511
Profit & Gain from Business & Profession before B/F losses	**A**		**5,69,49,387**
Less :- B/F losses			-
Profit & Gain from Business & Profession			5,69,49,387
Income under head capital gain			
Short term capital gain on principal mutual fund	**B**		
Long term capital gain on sale of shares	**C**		-
Income Tax @ 22% (115BAA) on A above			1,25,28,865
Income Tax @ 30% on B above			-
Income Tax @ 20% on C above			-
	Total tax		**1,25,28,865**
Surcharge @ 10%			12,52,887
Income Tax & Surcharge			1,37,81,752
Edu.Cess @ 4% on Income tax and surcharge			5,51,270.07
Add interest			-
Total Tax Payable for the period ended			**1,43,33,022**
Current tax		(I)	**1,43,33,022**

TDS	1,26,20,294
Advance Tax & Self Assessment Tax	22,48,286
	1,48,68,580
Tax payable/ (Refund)	**(5,35,559)**

Deferred Tax Calculation:
Income tax rate

Provision for Retirement benefits	0	
Difference in WDV	0	**
Deferred tax as at March 31, 2023		
Deferred tax as at March 31, 2022		
Deferred Tax for the period ended March 31, 2023		DTA/DTL not recognising in books

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Computation of book profit and MAT u/s 115JB of the IT Act

Particulars			Rs. In lakhs
Profit before tax			5,44,85,865
Add:			
1. Amount of income tax paid/payable and provision therefor;			
1a. Amount accrued as deferred tax			
2. Amounts transferred to reserves;			
3. Provision for contingent liabilities, other than ascertained liabilities;			
4. Provision for losses of subsidiaries			
5. Dividends proposed or paid;			
5. Depreciation as per P&L account			
7. Amount or amounts of expenditure relatable to any exempt income -Deleted			-
			5,44,85,865
Less:			
1. Transaction Adjustment as per 115 JB (2c)			
2. Income exempt under section 10 (10A- Deleted)			
3 The amount of loss brought forward or unabsorbed depreciation, whichever is less as per the books of accounts			
4. Export Profits eligible for deduction U/s. 80 HHC			
5. Export Profits eligible for deduction U/s. 80 HHE			
6. Export Profits eligible for deduction U/s. 80 HHF			
7. Depreciation as per P&L account			
8. Profits of sick industrial company under section17(1) of the Sick Industrial Companies (Special Provisions) Act, 1985			-
Book Profit			**5,44,85,865**
MAT @ 20.9605%	19	1,00,79,885	**1,14,20,510**
	2	10,07,989	
Maximum of (I) and (II)	20	1,10,87,874	1,43,33,022
	1	4,43,515	
Which ever is higher		1,15,31,388	**1,43,33,022**