Kairos Security Health and Composite Services Private Limited
(Formerly known as "Kairos Health and Composite Services Private Limited")
Balance sheet as at 31.03.2025

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

	Notes	As at 31st Mar'2025	As at 31st Mar'2024
Equity and Liabilities			
Equity			
Equity share capital	3	1,00,000	1,00,000
Reserves and surplus		21,38,45,230	10,75,14,906
		21,39,45,230	**10,76,14,906**
Liabilities			
Non-current liabilities			
Financial liabilities			
Other Non-current liabilities	4	1,33,58,664	1,16,86,528
		1,33,58,664	**1,16,86,528**
Current liabilities			
Financial liabilities			
Trade payables	5	6,03,97,183	4,90,32,759
Other current liabilities	6	4,09,50,968	2,80,98,016
		10,13,48,151	**7,71,30,776**
Total		**32,86,52,045**	**19,64,32,209**
Assets			
Non-current assets			
Property, plant and equipment	7	50,35,615	44,59,022
Current assets			
Financial assets			
Trade receivables	8	26,05,87,710	10,03,75,192
Cash and cash equivalents	9	3,02,65,958	7,27,23,099
Other financial assets	10	2,39,96,198	1,22,04,577
Deferred Tax Asset	11	2,88,810	1,10,757
Other current assets	12	84,77,754	65,59,561
		32,36,16,430	**19,19,73,187**
Total		**32,86,52,045**	**19,64,32,209**
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.25073178BMHUXC3962

Place: Hyderabad
Date: 04 Sep 2025

For and on behalf of the Board of Directors
Kairos Security Health and Composite Services Private Limited
CIN: U93090TG2016PTC113385)

Neeti Bhattiprolu
Director
DIN: 10574069

Syed Ali Naqui
Director
DIN: 01513430

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")
Statement of provisional profit and loss as on 31st Mar'2025

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

	Notes	As at 31st Mar'2025	As at 31st Mar'2024
Income			
Revenue from operations	13	95,08,55,968	63,51,97,094
Other income	14	12,44,899	3,06,634
Total income		95,21,00,867	63,55,03,728
Expenses			
Employee benefit expenses	15	73,20,63,917	52,68,24,410
Operating Expenses	16	2,93,17,883	3,33,13,833
Other expenses	17	4,55,21,673	1,94,95,554
Depreciation expenses	18	15,23,375	12,45,386
Finance costs	19	76,367	1,38,680
Total expenses		80,85,03,215	58,10,17,863
Profit / (Loss) for the year before Exceptional items and Tax		14,35,97,652	5,44,85,865
Exceptional items			
Profit / (Loss) before Tax		14,35,97,652	5,44,85,865
Tax expense - Previous Year			15,25,000
Deferred Tax Expenses		(1,78,053)	(1,10,757)
Current Year Tax	20 - 26	3,74,06,076	1,43,33,022
Defferred Tax Asset			
Total tax expense		3,72,28,023	1,57,47,265
Total income/(loss) for the year		10,63,69,629	3,87,38,600
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.25073178BMHUXC3962

Place: Hyderabad
Date: 04 Sep 2025

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 Limitec
CIN: U93090TG2016PTC113385)

Neeti Bhattiprolu
Director
DIN: 10574069

Syed Ali Naqui
Director
DIN: 01513430

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")
Cash flow statement for the year ended 31st March, 2025
(All amounts are in Indian Rupees except for share data or otherwise stated)

	Notes	Year ended Mar 31, 2025	Year ended Mar 31, 2024
1 CASH FLOW FROM OPERATING ACTIVITIES			
Net profit/(loss) before tax		14,35,97,652	5,44,85,865
Adjustments to reconcile loss before tax to net cash flows:		-	
Depreciation expense		15,23,375	12,45,386
Advances written off/ (Written back)		(1,79,423)	
Provision for gratuity, bonus		-	-
Interest expense		-	-
Interest income on income tax and service tax refund		-	
Operating profit before working capital changes		14,49,41,604	5,57,31,251
Movement in working capital:			
Decrease/(Increase) in trade receivables		(16,02,12,518)	69,40,304
Decrease/Increase in other current/non current assets		(1,39,27,171)	(1,28,24,726)
Increase/(Decrease) in trade payables, current liabilities and provisions		2,58,89,511	1,29,67,548
Cash generated from operations		**(33,08,574)**	**6,28,14,377**
Income tax paid		**1,78,053**	**(15,25,000)**
Taxes paid (net of refunds)		(3,74,06,076)	(1,43,33,022)
Net cash generated from operating activities	**(A)**	**(4,05,36,597)**	**4,69,56,355**
2 CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(20,99,967)	(18,08,253)
Purchase/(Sale) of units in Mutual Fund		-	-
Net Cash (used in)/ generated from investing activitie:	**(B)**	**(20,99,967)**	**(18,08,253)**
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)	(4,26,36,564)	4,51,48,102
Cash and Cash Equivalents at the beginning of the year		7,27,23,099	2,75,74,997
Cash and Cash Equivalents at the end of the year		**3,00,86,535**	**7,27,23,099**
Components of cash and cash equivalents			
Balance with banks:			
Current accounts		3,02,65,958	7,27,23,099
Total cash and cash equivalents (refer note 11)		**3,02,65,958**	**7,27,23,099**
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.25073178BMHUXC3962

Place: Hyderabad
Date: 04 Sep 2025

For and on behalf of the Board of Directors
Kairos Security Health and Composite Services Private Limited
CIN: U93090TG2016PTC113385)

Neeti Bhattiprolu
Director
DIN: 10574069

Syed Ali Naqui
Director
DIN: 01513430

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, 2025

Summary of Significant Accounting Policies (1&2)

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 A. Basis of preparation

a. Compliance Statement

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, 2021, (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.

b. Preparation and disclosure of financial statements

The Financial Statements of the company are presented in Rupee which is the company's functional currency. The financial information presented has been rounded off to nearest rupee unless otherwise stated.

c. 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.

B. Significant Accounting Polocies

a. Change in accounting policy (AS-1)

The accounting policies adoopted in the preparation of financial statements are consistant with those of previous year. There is no changes in the policies of the company.

b. Inventories (AS-2)

Inventories are valued at lower of cost and net realizable value after providing for obsolescencs and other losses, where ever considered necessary. Cost includes cost of purchase and other costs included in bringing the inventories to their present location and condition

c.Revenue Recognition(AS-9)

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

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Neeti Bhaikant

d. Property, Plant and Equipment & Impairment of Assets (AS-10 and AS-28)

Property, Plant and Equipment are stated at cost of acquisition less depreciation. Cost of acquisition is inclusive of freight, duties, levies and all incidentals attributable to bringing the asset to its working condition. Depreciation is provided on Straight Line Method as per Schedule II of the Companies Act, 2013. All the Property, Plant and Equipment are assessed for any indication of impairment at the end of each financial year. On such indication, the impairment (being the excess of carrying value over the recoverable value of the asset) is charged to the Statement of Profit and Loss in the respective financial year. The impairment loss recognized in the prior years is reversed where the recoverable value exceeds the carrying value of the asset upon re-assessment in the subsequent years.

e. Foreign Currency Transactions (AS-11)

Transactions made during the year in foreign currency are recorded at the exchange rate prevailing at the time of transactions. Monetary assets and liabilities related to foreign currency transactions remaining unsettled at the year end are translated at the exchange rate prevalent at the date of Balance Sheet and the resultant gain/loss is recognized in the financial statements.

f. Investments(AS-13)

Long term investments are valued at cost and provision for diminution in value is made for any decline, other than temporary, in the value of such investments for each category. The Current investments are valued at cost or market value whichever is lower. Cost of acquisition is inclusive of expenditure incidental to acquisition. Income from investments is recognized in the year in which it is accrued and stated at gross.

g. Employee Benefit Obligations (AS-15)

Retirement Benefit in the form of provident fund is a defined contribution scheme. The contributions to the provident fund are charged to the statement of Profit and Loss for the year when the contributions are due.

h. Borrowing costs(AS-16)

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

i. Segment Reporting (AS-17)

Company's main business is manufacture and trade of fertilizers. There is no separate reportable business segment as per AS-17 on segment reporting.

j. Earnings per Share (AS-20)

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.

k. Taxes on Income (AS-22)

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.

l. Intangible Assets (AS-26)

Intangible Assets are stated at cost of acquistion less accumulated amortization. Amortization will be made @ 10% over a period of 10 Years equally.

KOS SECURITY HEALTH AND COMPOSITE SERVICES LTD

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

m. Provisions, Contingent Liabilities and Contingent Assets (AS-29)

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. Contingent Liabilities are not recognized but are disclosed in the notes (as per AS-29). Contingent Assets are neither recognised not disclosed in the financial statements

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, 2025
(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, 2025	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, 2025: 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	1,00,000
Issued, subscribed and fully paid-up share capital							
10,000 (March 31, 2025: 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	1,00,000

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

	March 31, 2025		March 31, 2024		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	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	10,000	1,00,000
Issued during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Outstanding at the end of the ye	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	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, 2025		March 31, 2024		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	Number of Shares	% of holding	Number of Shares	% of holding
Mrs. Shalini Bhupal	5,000	50%	5,000	50%	5,000	50%	5,000	50%	5,000	50%	5,000	50%	50,000	50%
M/s. Reddy Growth LLP (Represented by Mrs. G Aparna Reddy, Designated Partner)	5,000	50%	5,000	50%	5,000	50%	5,000	50%	5,000	50%	5,000	50%	50,000	50%

Note: Shareholding pattern of the Kairos Security Health Composite Services Pvt Ltd has been changed during the FY 24-25 by virtue of Share Purchase Agreements entered into by and between the parties/persons, the entire equity of the company has been transferred and acquired by Mrs. Shalini Bhupal and M/s Reddy Growth LLP (represented by Mrs G Aparna Reddy, Designated Partner) respectively with 50% equal share.

(B) Reserves and surplus

	As at March 31, 2025	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	21,38,45,230	10,74,75,601	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	0	-
General reserve	0	0	0	0	0	0	-
Total reserves and surplus	21,38,45,230	10,74,75,601	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, 2025	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	10,74,75,601	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	10,63,69,629	3,86,99,295	2,47,03,680	76,71,413	67,15,421	2,21,78,885	43,98,079
Closing balance	21,38,45,230	10,74,75,601	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

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

Note No '4' Other Non-current liabilities

	As at Mar 31, 2025	As at Mar 31, 2024
Provision for Gratuity,EL & LTA	1,33,58,664	1,16,86,528
Total	**1,33,58,664**	**1,16,86,528**

Note No '5' Trade payables

	As at Mar 31, 2025	As at Mar 31, 2024
Creditors for Expenses	81,98,746	21,37,091
Employee benefits payable	5,21,98,437	4,68,95,668
Total	**6,03,97,183**	**4,90,32,759**

Note No '6' Other current liabilities

	As at Mar 31, 2025	As at Mar 31, 2024
Statutory liabilities	3,35,21,697	2,06,49,545
Gratuity Liability	27,03,234	17,79,383
Other liabilities	47,26,037	56,69,088
Total	**4,09,50,968**	**2,80,98,016**

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 for the year ended 31st March, 2025
(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, 2024	47,47,464	25,48,825	1,61,118	4,39,274	78,96,681
Additions (HO)	1,69,612	6,60,374	2,06,680	1,13,042	11,49,708
Additions (UKD-1962)	5,400	-	-	46,492	51,892
Additions (JKD-1962)	17,720	3,22,500	65,003	4,93,144	8,98,367
Deletions	-	-			-
As at Mar 31, 2025	**49,40,196**	**35,31,699**	**4,32,801**	**10,91,952**	**99,96,648**
Accumulated depreciation					
As at March 31, 2024	19,92,016	13,50,511	30,760	64,372	34,37,659
Charge for the year (HO)	8,75,663	3,30,568	48,537	32,513	12,87,281
Charge for the year (UKD-1962)	57,281	51,724	23,781	37,415	1,70,201
Charge for the year (JKD-1962)	1,925	46,166	2,371	15,431	65,893
Deletions	-	-			-
As at Mar 31, 2025	**29,26,885**	**17,78,969**	**1,05,449**	**1,49,731**	**49,61,034**
Net Block					
As at March 31, 2024	**27,55,448**	**11,98,314**	**1,30,358**	**3,74,902**	**44,59,022**
As at Mar 31, 2025	**20,13,311**	**17,52,730**	**3,27,352**	**9,42,221**	**50,35,614**

Notes:
a) Estimated amount of contracts remaining to be executed on capital account and not provided for: Rs. Nil. (March 31, 2025: 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, 2025
(All amounts are in Indian Rupees except for share data or otherwise stated)

Note No '8' Trade receivables

	As at 31st Mar'2025	As at 31st Mar'2024
Trade Receivables	26,05,87,710	10,03,75,192
Total	**26,05,87,710**	**10,03,75,192**

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 31st Mar'2025	As at 31st Mar'2024
Balance with banks:		
- In current accounts	3,02,65,958	7,27,23,099
Total	**3,02,65,958**	**7,27,23,099**

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

Note No '10' Other financial assets

	As at 31st Mar'2025	As at 31st Mar'2024
Unsecured, considered good:		
Advances to Employees	4,83,550	3,02,083
Fixed Deposit	26,32,543	1,01,90,344
Security Deposit	53,23,776	17,12,150
Unsecured Loan	1,55,56,329	
Total	**2,39,96,198**	**1,22,04,577**

Note No '11' Deferred Tax Asset

	As at 31st Mar'2025	As at 31st Mar'2024
Unsecured, considered good:		
Deferred Tax Asset	2,88,810	1,10,757
Total	**2,88,810**	**1,10,757**

Note No '12' Other current assets

	As at 31st Mar'2025	As at 31st Mar'2024
Unsecured, considered good:		
Prepaid Expenses	31,54,632	8,01,291
GST Input	44,87,396	19,17,905
TDS Receivable	8,35,726	38,40,365
Total	**84,77,754**	**65,59,561**

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, 2025
(All amounts are in Indian Rupees except for share data or otherwise stated)

Note No '13' Revenue from operations

	Year ended March 31, 2025	Year ended March 31, 2024
Sale of services		
- Sales-Service Vertical	67,93,82,982	52,35,35,126
- Sales-Health Vertical	27,14,72,986	11,16,61,968
Total	**95,08,55,968**	**63,51,97,094**

Note No '14' Other Income

	Year ended March 31, 2024	Year ended March 31, 2024
- Other Income	12,44,899	3,06,634
Total	**12,44,899**	**3,06,634**

Note No '15' Employee benefit expenses

	Year ended March 31, 2025	Year ended March 31, 2024
Salaries, wages and bonus	65,91,93,346	46,42,67,890
Professional charges	38,76,354	1,10,03,418
Contribution to provident and other funds	6,47,98,532	4,87,63,671
Gratuity	33,11,381	21,42,326
Staff welfare expenses	8,84,304	6,47,105
Total	**73,20,63,917**	**52,68,24,410**

Note No '16' Operating Expenses

	Year ended March 31, 2025	Year ended March 31, 2024
Consumables & Equipment Rentals	24,61,687	30,39,056
Communication Expenses	6,54,820	93,119
Manpower Assessment Charges	-	1,90,050
Rent	6,23,958	29,46,900
Food Expenses	21,17,641	22,03,150
Security Services	16,19,549	12,75,799
Housekeeping Material Expenses	9,25,877	-
Other Training Expenses	2,24,250	1,71,368
CAM Expenses	1,94,08,402	1,84,11,239
Uniform Expenses	12,81,699	49,83,152
Total	**2,93,17,883**	**3,33,13,833**

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, 2025

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

Note No '17' Other expenses

	Year ended March 31, 2025	Year ended March 31, 2024
Travelling and conveyance	30,08,838	21,00,414
Repairs and maintenance	42,30,476	4,42,483
Rates and taxes	8,14,831	9,35,383
Printing and stationery	9,26,150	5,82,572
Insurance	37,80,473	1,88,193
Remuneration to statutory auditors (refer note below)	50,000	50,000
Business Promotion	51,753	1,05,344
GST and Management Audit Fee	60,000	1,12,000
Donation and CSR Expenses	10,89,717	-
Medical Consumables	1,03,94,218	45,08,231
Vehicle Repair & Maintainance	39,69,535	11,03,224
Fuel Cost	1,58,87,999	84,95,577
Office Expenses	12,24,242	8,61,754
Miscellaneous expenses	33,441	10,378
Total	**4,55,21,673**	**1,94,95,553**

Payment to auditor

	Year ended March 31, 2025	Year ended March 31, 2024
As auditor:		
Audit fee	50,000	50,000
Total	**50,000**	**50,000**

Note No '18' Depreciation expense

	Year ended March 31, 2025	Year ended March 31, 2024
Depreciation of property, plant and equipment	15,23,375	12,45,386
Total	**15,23,375**	**12,45,386**

Note No '19' Finance costs

	Year ended March 31, 2025	Year ended March 31, 2024
Interest on Statutory Dues	10,090	97,321
Bank charges	66,277	41,359
Total	**76,367**	**1,38,680**

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

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

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

Note No '20' Taxes

	Year ended March 31, 2025	Year ended March 31, 2024
a. Income tax expense		
Current tax	3,74,06,076	1,43,33,022

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, 2025	Year ended March 31, 2024
Profit/(Loss) after tax	10,63,69,629	3,87,38,600
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	10,636.96	3,873.86

Note No '22' Related Parties

In accordance with the requirements of Accounting Standard (AS) 18 - Related Party Disclosures, the names of related parties, Disclosure of transactions and balances of related parties are given below:

Note: Kairos has entered into the below related parties w.e.f. 14th Feb'2025. Hence, transactions made with related parties disclosed w.e.f. Feb'2025 onwards i.e., Feb'25 and Mar'25 disclosed in FY 2024-2025.

a) Revenue from Operations:

Name of the Related Party	Nature of Contract	Year ended March 31, 2025	Year ended March 31, 2024
1. GVK Jaipur Expressway Limited	Manpower Services	8,42,591	-
2. Taj GVK Hotels and Resorts Limited	Integrated Facility Management Services & Manpower Services	37,55,157	-
3. Green Woods Palaces and Resorts Private Limited	Supply of Manpower Services	89,014	-
4. EMRI Hyderabad Emergency Response Services Foundation	Security Services, Manpower and Facility Management Services	14,64,082	-
5. EMRI Green Health Services	Security Services, Manpower and Facility Management Services	9,49,13,906	-

b) Balance Receivables:

Name of the Related Party	Nature of Contract	Year ended March 31, 2025	Year ended March 31, 2024
1. GVK Jaipur Expressway Limited	Manpower Services	5,85,283	-
2. Taj GVK Hotels and Resorts Limited	Integrated Facility Management Services & Manpower Services	65,09,638	-
3. Green Woods Palaces and Resorts Private Limited	Supply of Manpower Services	51,629	-
4. EMRI Hyderabad Emergency Response Services Foundation	Security Services, Manpower and Facility Management Services	14,61,753	-

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

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

5. EMRI Green Health Services	Security Services, Manpower and Facility Management Services	15,77,33,409	-

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.

Note No '27'

Foreign currency Transactions:

Value of Imports on C.I.F basis

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Raw materials	-	-
Lab Consumables	-	-
Components and spare parts	-	-
Capital goods	-	-

Expenditure in Foreign Exchange

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Royalty, know-how, professional and consultation fees	-	-
Research & Development Services	-	-
Others	-	-

Earnings in Foreign Exchange

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Export of goods calculated on F.O.B. Basis	Nil	Nil
Royalty, know-how, professional and consultation fees	Nil	Nil
Interest and dividend	Nil	Nil
Dividend Remitted in Foreign Currency	Nil	Nil

Note No '28'

Corporate Social Responsibility

The company has to spend at least 2% of average net profits for the 3 immediately preceding years as per section 135 of the Companies Act, 2013.

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Avg Net Profit of preceding 3 FYs	5,44,85,865	-
2% of Avg Net Profit of preceding 3 FYs	10,89,717	-
Total Amount spent during the FY	10,89,717	-
Amount Unspent if any during the FY	-	-

Note No '29'

Relation with Struck off Companies

The company has no transactions with companies struck off under section 248 of the Companies Act 2013 or section 560 of the Companies Act 1956.

Note No '30'

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT. LTD.

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

Compliance with approved scheme of Arrangements

There are no arrangements as per sections 230 to 237 of the Companies Act, 2013, which are to be complied with by the company as on 31st March 2025.

Note No '31'

Registration of charges or satisfaction with Registrar of Companies

There are no charges or satisfactions pending to be registered with the Registrar of Companies beyond the statutory period as on 31st March 2025.

Note No '32'

Utilisation of borrowed funds and share premium

(a) The company has not advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) to or in any other person(s) or entity including foreign entities ("Intermediaries"), with the understanding either recorded in writing or otherwise that the Intermediary shall, whether, 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.

(b) The company has not received from any person(s) or entity(ies), including foreign entitles ("Funding Parties"), with the understanding, whether recorded in writing or otherwise that the company shall, whether, directly on indirectly, lend or invest in other persons or entities identified in any manner whatever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Note No '33'

Details of Benami Property held

The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.

Note No '34'

Compliance with number of layers of companies

There is no subsidiary to the company and the company is not a subsidiary to any company

Note No '35'

Undisclosed income

The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

Note No '36'

Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

Note No '37'

Board of Directors' declaration:

a) In the opinion of Board of Directors, the Current Assets, Loans And Advances are approximately of the value stated if realised in ordinary course of business.

b) Assets and Liabilities are classified between current and non-current based on the operating cycle having regard to the company's nature of business

c) The Financial Statements have been prepared in line with the Schedule III of the Companies Act, 2013 and relevant Accounting Standards as applicable to the company.

d) The company has given all the relevant disclosers as per the accounting standards where applicable.

Note No '38'

Borrowings from Banks and Financial Institutions and Utilisation

The company has no borrowings from any bank of any kind

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

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.25073178BMHUXC3962

Place: Hyderabad
Date: 04 Sep 2025

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

Neeti Bhattiprolu
Director
DIN: 10574069

Syed Ali Naqui
Director
DIN: 01513430

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: 2025-26
Previous Year : 2024-25

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%	36,35,178	85,000	84,612	-	38,04,790	5,64,373	32,40,417
2	Office Equipment (UKD)	15%	1,60,765	-	5,400	-	1,66,165	24,520	1,41,645
3	Office Equipment (JKD)	15%	-	-	17,720	-	17,720	1,329	16,391
4	Computers (HO)	40%	5,20,258	2,64,402	3,95,972	-	11,80,632	3,93,058	7,87,574
5	Computers (UKD)	40%	78,403	-	-	-	78,403	31,361	47,042
6	Computers (JKD)	40%	-	-	3,22,500	-	3,22,500	64,500	2,58,000
7	Electrical and Electronics (HO)	40%	62,536	83,384	1,23,296	-	2,69,216	83,027	1,86,189
8	Electrical and Electronics (UKD)	40%	44,647	-	-	-	44,647	17,859	26,788
9	Electrical and Electronics (JKD)	40%	-	-	65,003	-	65,003	13,001	52,002
10	Furniture and fixtures (HO)	10%	1,53,748	11,200	1,01,842	-	2,66,790	21,587	2,45,203
11	Furniture and fixtures (UKD)	10%	2,29,477	-	46,492	-	2,75,969	25,272	2,50,697
12	Furniture and fixtures (JKD)	10%	-	-	4,93,144	-	4,93,144	24,657	4,68,487
	Total		**48,85,012**	**4,43,986**	**16,55,981**	-	**69,84,979**	**12,64,544**	**57,20,435**

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

Particulars		31st Mar'2025 Rs. In lakhs	31st Mar'2025 Rs. In lakhs
Profit Before Tax as per Profit & Loss			14,35,97,652
Add:			
Depreciation as per Companies Act		15,23,375	
Provision for Gratuity		33,11,381	
Provision for Bonus		-	
Provision for ESIC not paid within Due date		1,50,562	
Provision for PF not paid within Due date		3,86,732	
Provision for leave encashment		-	
Donations		10,89,717	
Interest paid on Statutory Dues		10,090	
Add: Advances written off		-	
			64,71,857
			15,00,69,509
Less:			
Depreciation as per Income Tax Act		12,64,544	
Gratuity paid during FY 24-25 u/s.43B		1,79,423	
Donations allowed u/s.80G			
Disallowed last year and paid during the year		-	
Disallowed last year and written back during the year			
		-	14,43,967
Profit & Gain from Business & Profession before B/F losses	**A**		**14,86,25,542**
Less :- B/F losses			-
Profit & Gain from Business & Profession			14,86,25,542
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			3,26,97,619
Income Tax @ 30% on B above			-
Income Tax @ 20% on C above			-
	Total tax		**3,26,97,619**
Surcharge @ 10%			32,69,762
Income Tax & Surcharge			3,59,67,381
Edu.Cess @ 4% on Income tax and surcharge			14,38,695.25
Add interest			-
Total Tax Payable for the period ended			**3,74,06,076**
Current tax		(I)	**3,74,06,076**

TDS	1,88,67,210
Advance Tax	1,62,52,085
	3,51,19,295
Total Tax payable	**22,86,781**
Add: U/s.234 C	**4,89,766**
Add: U/s.234 B	**1,60,073**
Net Tax payable (A)	**29,36,620**
Self Assessment Tax paid on 29.10.2025 (B)	**29,36,620**
Net Tax Payable / Refund (C) = (A) - (B)	-

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	

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.

Deferred Tax for the period ended March 31, 2023 DTA/DTL not recognising in books

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

Particulars	**Rs. In lakhs**
Profit before tax	14,35,97,652
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	-
	14,35,97,652
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	**14,35,97,652**
MAT @ 20.9605%	3,00,98,786
Maximum of (I) and (II)	3,74,06,076
Which ever is higher	**3,74,06,076**

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

KAIROS SECURITY HEALTH AND COMPOSITE SERVICES PVT.LTD.