

SCIENTIFIC METROPOLIS PATHOLOGY PRIVATE LIMITED

(Formally Known as METROPOLIS CLINICAL PATHOLOGY PRIVATE LIMITED)

Balance Sheet

as at 31 March 2025

(Currency : Indian Rupees in thousands)

Particulars	Note	As at 31 March 2025
ASSETS		
Non-current assets:		
Property, plant and equipment		-
Other Intangible assets		-
Non current tax assets (Net)		-
Total non-current assets		-
Current assets:		
Financial Assets:		
(i)Trade receivables		-
(ii)Cash and cash equivalents	3	99.98
(iii)Other financial assets		-
Other current assets		-
Total current assets		99.98
Total assets		99.98
EQUITY AND LIABILITIES		
Equity:		
(i)Equity share capital	4	100.00
(ii)Other equity	5	(11.92)
Total Equity		88.08
LIABILITIES		
Current liabilities		
Financial Liabilities		
Borrowings		-
Trade payables		-
- Total outstanding dues of micro enterprises and small enterprises		-
- Total outstanding dues of creditors other than micro enterprises		-
(ii)Other financial liabilities		-
Other current liabilities		-
Provisions	6	0.10
Current tax liabilities (Net)	7	11.80
Total current liabilities		11.90
Total Equity and Liabilities		99.98
Basis of preparation, measurement and material accounting policies	1-2	

The accompanying notes 1 to 7 are an integral part of these financial statement

As per our report of even date attached

For Shah Patani & Associates
Chartered Accountants

Suketu Shah

Partner

Membership No. 045128

Place: Mumbai

Date : 09th May 2025

For and on behalf of the Board of Directors of
SCIENTIFIC METROPOLIS PATHOLOGY PRIVATE LIMITED
(Formally Known as METROPOLIS CLINICAL PATHOLOGY PRIVATE LIMITED)
CIN :U86905MH2024PTC437094

AVADHUT SHRIKANT JOSHI

Director

Din: 10886462

ADITYA VIJAY SHINDE

Director

Din: 10838352

Place:

Date : 09th May 2025

SCIENTIFIC METROPOLIS PATHOLOGY PRIVATE LIMITED

(Formerly Known as METROPOLIS CLINICAL PATHOLOGY PRIVATE LIMITED)

Statement of profit and loss

For the Period 25th Dec 2024 to 31st March 2025

(Currency : Indian Rupees in thousands)

Particulars	Note	31 March 2025
Income		
Revenue from operations		-
Other income		-
Total Income		-
Expense		
Finance costs		-
Depreciation and amortisation expense		-
Other expenses		-
Total expenses	6	11.92
(Loss) / Profit Before Tax		11.92
Tax expense:		
Current tax		-
Deferred tax expense		-
Tax adjustments for earlier years		-
Total Tax Expenses		-
(Loss) / Profit for the year		11.92
Earnings per equity share (Face value of Rs. 10 each)		
(1) Basic earnings per share	7	
(2) Diluted earnings per share	7	(1.19)
Basis of preparation, measurement and material accounting	1-2	(1.19)

The accompanying notes 1 to 7 are an integral part of these financial statement

As per our report of even date attached

For Shah Patani & Associates

Chartered Accountants

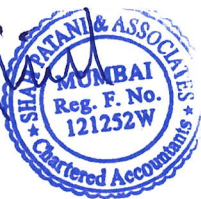
Suketu Shah

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SCIENTIFIC METROPOLIS PATHOLOGY PRIVATE LIMITED

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Statement of Cash flows

For the Period 25th Dec 2024 to 31st March 2025

(Currency : Indian Rupees in thousands)

31 March 2025

Particulars	
A Cash Flow from Operating Activities	
(Loss) / Profit before tax	
Adjustments for :	(11.92)
Provision for bad and doubtful debts	-
Interest expense	-
Depreciation and amortisation expense	-
Operating profit before working capital changes	<u>(11.92)</u>
Adjustments:	
(Increase) in Trade receivables	-
Decrease / (Increase) in Other current assets	-
Decrease / (Increase) in Other current financial assets	-
Decrease/ (Increase) in Provision	-
Increase in Trade Payables	11.80
Increase / (Decrease) in Other current financial liabilities	-
Increase / (Decrease) in Other current liabilities	0.10
Net cash flows (used in) operating activities	<u>(0.02)</u>
Income tax refund (net)	-
Net cash flows (used in) operating activities (A)	<u><u>(0.02)</u></u>
B Cash flows from investing activities	
Purchase of property, plant and equipment including Capital advances	-
Net cash flows generated from investing activities (B)	<u><u>-</u></u>
C Cash Flow from Financing Activities	
Share Capital	
Proceed From Borrowing	100.00
Repayment of Non current borrowing	
Net cash flows (used in) financing activities (C)	<u><u>100.00</u></u>
Net (decrease) in cash and cash equivalents (A) + (B) + (C)	<u><u>99.98</u></u>
Cash and Cash Equivalents at the beginning of the year	-
Cash and Cash Equivalents at the end of the year	<u><u>99.98</u></u>
1 The above Standalone Statement of Cash Flows has been prepared under the "Indirect Method" as set out in the Ind. AS - 7 "Statement of Cash Flows"	
2 The figures in the brackets indicate outflow of cash and cash equivalents.	
3 Reconciliation of cash and cash equivalent with Balance Sheet	
Cash on hand	-
Balances with banks	99.98
- in current accounts	
	<u><u>99.98</u></u>

The accompanying notes 1 to 7 are an integral part of these financial statement

As per our report of even date attached

For Shah Patani & Associates
Chartered Accountants

Suketu Shah
Partner

Membership No. 045128



For and on behalf of the Board of Directors of
SCIENTIFIC METROPOLIS PATHOLOGY PRIVATE LIMITED
(Formerly Known as METROPOLIS CLINICAL PATHOLOGY PRIVATE LIMITED)

CIN : U86905MH2024PTC437094

AVADHUT SHRIKANT JOSHI
Director
Din: 10886462

ADITYA VIJAY SHINDE
Director
Din: 10838352

Place: Mumbai
Date : 09th May 2025

Place:
Date : 09th May 2025

SCIENTIFIC METROPOLIS PATHOLOGY PRIVATE LIMITED

(Formerly Known as METROPOLIS CLINICAL PATHOLOGY PRIVATE LIMITED)

Statement of Changes in Equity ('SOCIE')

For the Period 25th Dec 2024 to 31st March 2025

(Currency : Indian Rupees in thousands)

(a) Equity share capital (Refer note 10)

	Number of shares	Amount
Balance as at 25 December 2024		
Changes in equity share capital due to prior period errors	1,000	10
Balance as at 31 March 2025	1,000	10

(b) Other equity

Particulars	Reserves & Surplus Retained earnings	Total other Equity
Balance as at 25 December 2024	-	-
(Loss) for the year	(11.92)	(11.92)
Balance as at 31 March 2025	(11.92)	(11.92)

* There are no changes in other equity due to prior period errors

The accompanying notes 1 to 7 are an integral part of these financial statement

As per our report of even date attached

For Shah Patani & Associates

Chartered Accountants

Suketu Shah

Partner

Membership No. 04518



For and on behalf of the Board of Directors of

SCIENTIFIC METROPOLIS PATHOLOGY PRIVATE LIMITED
(Formerly Known as METROPOLIS CLINICAL PATHOLOGY PRIVATE LIMITED)

CIN : U86905MH2024PTC437094

AVADHUT SHRIKANT JOSHI

Director

Din: 10886462

Place:

Date : 09th May 2025

ADITYA VIJAY SHINDE

Director

Din: 10838352

Place:

Date : 09th May 2025

SCIENTIFIC METROPOLIS PATHOLOGY PRIVATE LIMITED

(Formerly Known as METROPOLIS CLINICAL PATHOLOGY PRIVATE LIMITED)

Notes to standalone financial statements

For the Period 25th Dec 2024 to 31st March 2025

(Currency : Indian Rupees in thousands)

1 Background of the Company and nature of operation

SCIENTIFIC METROPOLIS PATHOLOGY PRIVATE LIMITED (Formerly known as metropoliscinical pathology private limited) (the 'Company'), was incorporated on 25 Decemeber 2024 and is engaged in the business of providing healthcare facilities. The principal activities of the Company consist of providing one stop solution to issue diagnostic work delivering end to end automated processing and digitization solution with competitive TAT's, conclusive reporting through reflex testing model and reporting done by highly reputed sub-speciality histopathologist. The address of its corporate office is B 254, Floor 4thPlot 254, Nirlon House, Worli Colony,Mumbai, Mumbai, Maharashtra, India. 400030

2 Basis of preparation, measurement and material accounting policies

2.1 Basis of preparation and measurement

a Statement of compliance:

The financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 ("Act") read with the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016 and other relevant provisions of the Act.

The standalone financial statements of the Company for Period ended 31 March 2025 were authorised for issue in accordance with a resolution of the Board of Directors on 5th May 2025.

The accounting policies are applied consistently to all the periods presented in the standalone financial statements.

b) Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet and cash flow statement includes cash at bank and on hand, deposits held at call with banks, with original maturities less than three months which are readily convertible into cash and which are subject to insignificant risk of changes in value.

c) Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when the enterprise has a present obligation (legal or constructive) as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates.

If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows specific to the liability. The unwinding of the discount is recognized as finance cost.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent liabilities are not accounted but disclosed in the financial statements, unless possibility of an outflow of resources embodying economic benefit is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. Contingent Assets are not recognized till the realization of the income is virtually certain. However the same are disclosed in the financial statements where an inflow of economic benefit is probable.

2 Basis of preparation, measurement and material accounting policies (Continued)

h) Earnings per share:

Basic Earnings per share is calculated by dividing the profit or loss for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period.



SCIENTIFIC METROPOLIS PATHOLOGY PRIVATE LIMITED

(Formerly Known as METROPOLIS CLINICAL PATHOLOGY PRIVATE LIMITED)

Notes to the financial statements (Continued)

For the Period 25th Dec 2024 to 31st March 2025

31 March 2025

3 Cash and cash equivalents

Balances with banks
- in current accounts

99.98

99.98

4 Equity share capital

Details of authorised, issued and subscribed share capital & Reconciliation of number of shares at the beginning and at the end of the year

4.1 Authorised equity share capital

Equity shares of Rs 10/- each	No. of shares
As at 31 March 2025	60,000

4.2 Issued equity capital

Equity shares of Rs 10/- each fully paid	No. of shares
As at 25 December 2024	10,000
Add: Movement during the year	-
As at 31 March 2025	<u>10,000</u>

a Terms and Rights attached to equity shareholders:

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The dividend, if proposed by the Board of Directors, will be paid in Indian Rupees and will be subject to the approval of the shareholders in the ensuing Annual General Meeting, except interim dividend.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

b Shares Held by Promoters Company and Promoters:

Shareholding structure	No. of shares
a. Metropolis Healthcare Limited	9,999
b. Ms. Anamika Sushil Shahi (as a nominee of Metropolis Healthcare Limited)	1

4 Equity share capital (Continued)

4.2 Issued equity capital (Continued)

c Shareholders holding more than 5% of the equity shares in the Company as at the balance sheet date :

Shareholders	31 March 2025	
	Number of Shares	
a. Metropolis Healthcare Limited	9,999	
b. Ms. Anamika Sushil Shahi	1	
Total	<u>10,000</u>	

5 Other equity

31 March 2025

Retained earnings

(11.92)

Closing Balance

(11.92)

Retained earnings

Opening balance

Add: (Loss)/Profit for the year

(11.92)

Closing Balance

(11.92)

Nature and purpose of Reserves

Retained earnings

Retained earnings are the profits that the Company has earned till date, less any transfers to general reserve, dividends or other distributions paid to shareholders. Retained Earnings is a free reserve available to the Company.

6 Other current liabilities

Other liabilities

0.10

* Statutory Dues payable include Tax Deducted at Source

0.10

7 Current provisions

Provision for Audit Fees

11.80

11.80



SCIENTIFIC METROPOLIS PATHOLOGY PRIVATE LIMITED

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Notes to the financial statements (Continued)

For the Period 25th Dec 2024 to 31st March 2025

(Currency : Indian Rupees in thousands)

6 Other expenses

31 March 2025

Rates and taxes	-
Legal and professional	-
Audit Fees	11.80
Bank charges	0.12
Miscellaneous expenses	-
	<u>11.92</u>

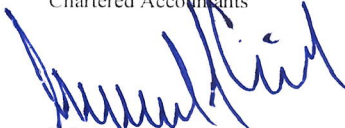
7 Earnings per share (EPS)

Basic EPS calculated by dividing the net profit or loss for the period attributable to equity holders by the weighted average number of equity shares outstanding during the year.

Particulars	31 March 2025
i. Loss / Profit attributable to equity holders (Rs in thousands)	
Loss / Profit attributable to equity holders for basic and diluted EPS (Rs in thousands)	(11.92)
	<u>(11.92)</u>
ii. Weighted average number of ordinary shares	10,000.00
iii. Basic earnings per share & Diluted earnings per share (Rs)	(1.19)

As per our report of even date attached


For Shah Patani & Associates
Chartered Accountants



Suketu Shah
Partner
Membership No. 045128



Place: Mumbai
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