

Indo Biotech SDN.BHD.

Part-I- Balance Sheet

(All amounts in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2026		As at 31.03.2025	
		Unaudited		Unaudited	
		INR	MYR	INR	MYR
ASSETS					
Non-Current Assets					
a) Property, Plant and Equipment		-	-	-	-
b) Financial Assets					
i) Others		-	-	-	-
		-	-	-	-
Current Assets					
a) Financial Assets					
i) Cash and Cash Equivalents	1	621,533	26,534	532,362	27,621
ii) Trade Receivable		-	-	-	-
ii) Other Financial Assets		-	-	-	-
b) Other Current Assets	2	-	-	-	-
		621,533	26,534	532,362	27,621
TOTAL		621,533	26,534	532,362	27,621
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	3	585,600	25,000	481,853	25,000
b) Other Equity	4	(382,190)	(16,316)	(62,248)	(3,230)
		203,410	8,684	419,605	21,770
LIABILITIES					
Non-Current liabilities					
a) Financial Liabilities					
i) Borrowings		-	-	-	-
ii) Other Financial Liabilities		-	-	-	-
Current liabilities					
a) Financial Liabilities					
i) Provision	5	418,123	17,850	112,757	5,850
		418,123	17,850	112,757	5,850
TOTAL		621,533	26,534	532,362	27,621

For and on behalf of the board of Directors of
Indo Biotech SDN. BHD


Ramakant Innani
Director

Indo Biotech SDN.BHD.

Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the period ended 31.03.2026		For the period ended 31.03.2025	
		Unaudited		Unaudited	
		INR	MYR	INR	MYR
Revenue					
Revenue from operations		-	-	-	-
Revenue from Operations		-	-	-	-
Other income	6	-	-	1,835,791	100,000
Total Revenue		-	-	1,835,791	100,000
Expenses					
a) Employee benefits expense		-	-	-	-
b) Finance costs	7	-	-	5,481,189	298,574
c) Depreciation and amortisation expense		-	-	-	-
d) Other expenses	8	268,126	13,087	(604,034)	(32,903)
Total Expenses		268,126	13,087	4,877,155	265,670
Profit / (Loss) before exceptional items and tax		(268,126)	(13,087)	(3,041,363)	(165,670)
Exceptional items (Income)/Expenses	9	-	-	(40260184)	(2193070)
Profit / (Loss) before tax		(268,126)	(13,087)	37,218,821	2,027,399
Tax expense					
a.Current tax					
b.Deferred tax (Net)		-	-	-	-
Profit / (Loss) for the year		(268,126)	(13,087)	37,218,821	2,027,399
Other comprehensive Income					
Total Comprehensive Income		(268,126)	(13,087)	37,218,821	2,027,399
Earning per equity share of face value of MR 1 (for continuing operations)					
Basic		(2,681)	(131)	372,188	20,274
Diluted		(2,681)	(131)	372,188	20,274
Weighted Average No of shares used in computing earnings per share					
Basic		100	100	100	100
Diluted		100	100	100	100

For and on behalf of the board of Directors of
Indo Biotech SDN. BHD


Ramakant Innani
Director

Indo Biotech SDN.BHD.

(All amount are in Indian Rupees unless otherwise stated)

1 Cash and cash equivalents

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	MYR	INR	MYR
a) Balance with banks				
- In Current Accounts	621,533	26,534	532,362	27,621
TOTAL	621,533	26,534	532,362	27,621

2 Other Current Assets

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	MYR	INR	MYR
Unsecured (Considering Good)				
Other Receivables	13,028,195	556,190	10,720,062	556,190
	13,028,195	556,190	10,720,062	556,190
Doubtful	-	-	-	-
	13,028,195	556,190	10,720,062	556,190
Less: Provision for doubtful advances	(13,028,195)	(556,190)	(10,720,062)	(556,190)
TOTAL	-	-	-	-

3 Equity Share Capital

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	MYR	INR	MYR
Issued,Subscribed and fully Paid up				
25000 Common Shares, RM 1/- each par value	585,600	25,000	481,853	25,000
TOTAL	585,600	25,000	481,853	25,000

4 Other Equity

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	MYR	INR	MYR
Balance at the beginning of the Reporting period	524,166	(3,230)	(36,694,654)	(2,030,629)
Add: Total Comprehensive Income for the Year	(268,126)	(13,087)	37,218,821	2,027,399
	256,041	(16,316)	524,166	(3,230)
Foreign Currency Transalation Reserve	(638,231)	-	(586,414)	-
Balance at the end of the Reporting period	(382,190)	(16,316)	(62,248)	(3,230)

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(All amount are in Indian Rupees unless otherwise stated)

5 Provision

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	MYR	INR	MYR
Provision for expenses	418,123	17,850	112,757	5,850
TOTAL	418,123	17,850	112,757	5,850

6 Other Income

Particulars	For the period ended 31.03.2026		For the period ended 31.03.2025	
	INR	MYR	INR	MYR
Other Income	-	-	1,835,791	100,000
TOTAL	-	-	1,835,791	100,000

7 Finance Cost

Particulars	For the period ended 31.03.2026		For the period ended 31.03.2025	
	INR	MYR	INR	MYR
Interest on Loan from Shilpa Medicare Limited	-	-	5,481,189	298,574
TOTAL	-	-	5,481,189	298,574

8 Other Expenses

Particulars	For the period ended 31.03.2026		For the period ended 31.03.2025	
	INR	MYR	INR	MYR
Exchange loss / (gain) net	924	45	(677,465)	(36,903)
Bank Charges	21,338	1,041	-	-
Other Expenses	245,863	12,000	73,432	4,000
TOTAL	268,126	13,087	(604,034)	(32,903)

9 Exceptional (Income)/Expenses

Particulars	For the period ended 31.03.2026		For the period ended 31.03.2025	
	INR	MYR	INR	MYR
Unsecured Long Term Loan- SML	-	-	(13,185,920)	(718,269)
Interest on Unsecured long term loan-SML	-	-	(27,074,264)	(1,474,801)
TOTAL	-	-	(40,260,184)	(2,193,070)