

Indo Biotech SDN.BHD.**Part-I- Balance Sheet**

(All amounts in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2025		As at 31.03.2024	
		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	532,362	27,621	24,419	1,385
ii) Trade Receivable		-	-	82,581,257	4,683,893
b) Other Current Assets	2	-	-	-	-
		532,362	27,621	82,605,676	4,685,278
TOTAL		532,362	27,621	82,605,676	4,685,278
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	3	481,853	25,000	440,773	25,000
b) Other Equity	4	(62,248)	(3,230)	(35,801,813)	(2,030,629)
		419,605	21,770	(35,361,041)	(2,005,629)
LIABILITIES					
Non-Current liabilities					
a) Financial Liabilities					
i) Borrowings	5	-	-	94,076,017	5,335,860
ii) Other Financial Liabilities	6	-	-	22,094,992	1,253,197
Current liabilities					
a) Financial Liabilities					
i) Other Financial Liabilities	7	112,757	5,850	1,795,707	101,850
		112,757	5,850	117,966,717	6,690,907
TOTAL		532,362	27,621	82,605,676	4,685,278

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

**Sd/
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 31.03.2025		For the period ended 31.03.2024	
		Unaudited		Unaudited	
		INR	MYR	INR	MYR
Revenue					
Revenue from operations		-	-	-	-
Revenue from Operations		-	-	-	-
Other income	8	1,835,791	100,000	-	-
Total Revenue		1,835,791	100,000	-	-
Expenses					
a) Employee benefits expense	9	-	-	326,705	18,000
b) Finance costs	10	5,481,189	298,574	7,775,549	428,399
c) Depreciation and amortisation expense		-	-	-	-
d) Other expenses	11	(604,034)	(32,903)	11,513,248	634,330
Total Expenses		4,877,155	265,670	19,615,502	1,080,728
Profit / (Loss) before exceptional items and tax		(3,041,363)	(165,670)	(19,615,502)	(1,080,728)
Exceptional items (Income)/Expenses	12	(40260184)	(2193070)		
Profit / (Loss) before tax		37,218,821	2,027,399	(19,615,502)	(1,080,728)
Tax expense					
a.Current tax					
b.Deferred tax (Net)					
		-	-	-	-
Profit / (Loss) for the year		37,218,821	2,027,399	(19,615,502)	(1,080,728)
Other comprehensive Income					
Total Comprehensive Income		37,218,821	2,027,399	(19,615,502)	(1,080,728)
Earning per equity share of face value of MR 1 (for continuing operations)					
Basic		372,188	20,274	(196,155)	(10,807)
Diluted		372,188	20,274	(196,155)	(10,807)
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**

**Sd/
Ramakant Innani
Director**

Indo Biotech SDN.BHD.

(All amount are in Indian Rupees unless otherwise stated)

1 Cash and cash equivalents

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	MYR	INR	MYR
a) Balance with banks				
- In Current Accounts	532,362	27,621	24,419	1,385
TOTAL	532,362	27,621	24,419	1,385

2 Other Current Assets

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	MYR	INR	MYR
Unsecured (Considering Good)				
Other Receivables	10,720,062	556,190	9,806,130	556,190
	10,720,062	556,190	9,806,130	556,190
Doubtful	-	-	-	-
	10,720,062	556,190	9,806,130	556,190
Less: Provision for doubtful advances	(10,720,062)	(556,190)	(9,806,130)	(556,190)
TOTAL	-	-	-	-

3 Equity Share Capital

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	MYR	INR	MYR
Issued,Subscribed and fully Paid up				
25000 Common Shares, RM 1/- each par value	481,853	25,000	440,773	25,000
TOTAL	481,853	25,000	440,773	25,000

4 Other Equity

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	MYR	INR	MYR
Balance at the beginning of the Reporting period	(36,694,654)	(2,030,629)	(17,079,152)	(949,901)
Add: Total Comprehensive Income for the Year	37,218,821	2,027,399	(19,615,502)	(1,080,728)
	524,166	(3,230)	(36,694,654)	(2,030,629)
Foreign Currency Transalation Reserve	(586,414)	-	892,841	-
Balance at the end of the Reporting period	(62,248)	(3,230)	(35,801,813)	(2,030,629)

5 Long-term borrowings

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	MYR	INR	MYR
Unsecured Loan				
- From Shilpa Medicare Limited	-	-	94,076,017	5,335,860
TOTAL	-	-	94,076,017	5,335,860

Indo Biotech SDN.BHD.

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6 Other Financial Liabilities - Non Current

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	MYR	INR	MYR
Interest accrued but not due on Borrowings	-	-	22,094,992	1,253,197
TOTAL	-	-	22,094,992	1,253,197

7 Other Financial Liabilities - Current

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	MYR	INR	MYR
Accounts Payable	112,757	5,850	1,795,707	101,850
TOTAL	112,757	5,850	1,795,707	101,850

8 Other Income

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	MYR	INR	MYR
Other Income	1,835,791	100,000	-	-
TOTAL	1,835,791	100,000	-	-

9 Employee Benefits Expense

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	INR	MYR	INR	MYR
Salaries & Wages	-	-	326,705	18,000
TOTAL	-	-	326,705	18,000

10 Finance Cost

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	INR	MYR	INR	MYR
Interest on Loan from Shilpa Medicare Limited	5,481,189	298,574	7,775,549	428,399
TOTAL	5,481,189	298,574	7,775,549	428,399

11 Other Expenses

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	INR	MYR	INR	MYR
Rent Expense	-	-	108,902	6,000
Exchange loss /(gain) net	(677,465)	(36,903)	1,073,399	59,140
Other Expenses	73,432	4,000	235,953	13,000
TOTAL	(604,034)	(32,903)	11,513,248	634,330

12 Exceptional (Income)/Expenses

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	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)	-	-