DHANVANTRI HOSPITAL

(A Unit of Dhanvantri Jeevan Rekha Ltd.)

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To,
The BSE Limited,
Phiroza Jeejeebhoy Towers,
Dalal Street
Mumbai – 400 001

Ref: Scrip Code: 531043

Sub: Outcome of the Board Meeting held on 28.05.2026 Pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015

Dear Sir/Madam

This is further to our letter dated 19.05.2026, intimating the date of the Board Meeting for consideration of Audited Financial results for the quarter and year ended 31st March 2026. Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, we would like to inform you that the Board of Director in their meeting held today have:

1. Approved the audited financial results for the quarter and year ended 31st March 2026. We attach herewith a copy of the reviewed audited financial results along with the Auditor's Report.
   We are arranging to publish these results in the newspaper as per Regulation 47 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015.

2. Approved Appointment of M/s KPRS and Associates Firm Reg. 014851C as an Internal Auditor of the Company in accordance with section 138 of the Companies Act, 2013.

3. Approved the appointment of M/s Sumit Bist & Associates COP 22707 as a secretarial auditor of the company pursuant to section 204(1) of the Companies Act, 2013 read with the Companies (Appointment and Remuneration Personnel) Rules, 2014.

4. Declaration for unmodified opinion in terms of Regulation 33(3)(d) as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 for both Audited Standalone Financial Results for the Quarter and Year ended on 31st March 2026.

The Meeting of the Board of Directors commenced at 01:00 p.m. and concluded at 5:30 p.m.

Please take the above information on record and oblige.

For Dhanvantri Jeevan Rekha Limited

(Ritika Bhandari)
Company Secretary
Membership No: -A60961

Place: Meerut
Date: 28.05.2026

ANUJ GOYAL & CO.
CHARTERED ACCOUNTANTS

CA. Anuj Goyal
FCA, DISA (ICAI), MBA (Fin.), CPA

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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
DHANVANTRI JEEVAN REKHA LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **DHANVANTRI JEEVAN REKHA LIMITED** (the "Company"), which comprise the Balance Sheet as at **March 31, 2026**, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a **true and fair view** in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the **Institute of Chartered Accountants of India ("ICAI")** together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to be communicated in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

A. As required by Section 143(3) of the Companies Act, 2013, based on our audit we report that:

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
- On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.



- With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act.

B. With respect to Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended:

- The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
- The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- **Rule 11(e) — Funds not advanced/loaned for indirect lending:** (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether 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 Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

  (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) above, contain any material misstatement.

- **Rule 11(f) — Dividend:** (a) There was no proposed final/interim dividend in the previous year to be paid during the year. (b) The Board of Directors of the Company have not proposed any dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The amount of dividend proposed, if any, will be in accordance with Section 123 of the Act, as applicable.

- **Rule 11(g) — Audit Trail (Edit Log):** As per the information and explanations given to us and based on our examination, which included test checks, the accounting software of the Company in which books of accounts are maintained during the year consists of the feature of recording audit trail — **Software: Tally Prime Edit Log.** The audit trail feature was enabled and operated throughout the year for all transactions recorded in the software, was not tampered with, and has been preserved as per the statutory requirements for record retention.



As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the **"Annexure B"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For Anuj Goyal & Co.
Chartered Accountants
Firm Regn. No: 004881c





CA. ANUJ GOYAL
FCA, DISA (ICAI), MBA(Fin.), CPA
Proprietor
M. No.: 073710

UDIN: 26073710LEIVWC1522

Place: Meerut
Date: 28.05.2026

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Dhanvantri Jeevan Rekha Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the internal financial controls over financial reporting of **DHANVANTRI JEEVAN REKHA LIMITED** (the "Company") as of March 31, 2026 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **March 31, 2026**, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Anuj Goyal & Co.
Chartered Accountants
Firm Regn. No: 004881c

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CA. ANUJ GOYAL
FCA, DISA (ICAI), MBA(Fin.), CPA
Proprietor
M. No.: 073710

UDIN: UDIN: 26073710LEIVWC1522

Place: Meerut
Date: 28.05.2026

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Dhanvantri Jeevan Rekha Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

Clause (i) — Property, Plant and Equipment and Intangible Assets

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(C) The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets so as to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(D) Based on our examination of the property tax receipts and lease agreement for land on which building is constructed, registered sale deed / transfer deed / conveyance deed provided to us, we report that, the title in respect of self-constructed buildings and title deeds of all other immovable properties, disclosed in the financial statements included under Property, Plant and Equipment are held in the name of the Company as at the balance sheet date.

(E) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

(F) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

Clause (ii) — Inventories and Working Capital

(a) The inventories have been physically verified by the management during the year. In our opinion, the frequency of verification by the management is reasonable and the coverage and procedure for such verification is appropriate. No discrepancy in excess of 10% in aggregate between such confirmations and books and records maintained by the Company for each class of inventory has been identified.

(b) The Company is a debt free company. It has not been sanctioned working capital limits in excess of ₹5 crore, in aggregate, at any point of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

Clause (iii) — Loans, Advances, Guarantees and Securities

According to the information and explanations provided to us, during the year the Company has not provided loans, advances in the nature of loans, stood guarantees or securities to companies, firms, limited liability partnerships or any other parties during the year. Accordingly, the requirement to report on clause 3(iii)(a) to (f) of the Order is not applicable and hence not commented upon.

Clause (iv) — Compliance with Sections 185 and 186

According to the information and explanations provided to us, there are no loans granted, investments made, guarantees and securities given by the Company to which provisions of Sections 185 and 186 of the Act are applicable and accordingly, the requirement to report on clause 3(iv) of the Order is not applicable and hence not commented upon.

Clause (v) — Deposits

The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of Sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable and hence not commented upon.

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Clause (vi) — Cost Records

The maintenance of cost records has not been specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

Clause (vii) — Statutory Dues

(a) Undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, duty of custom, cess and other applicable statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases. During the year, the Company did not have any undisputed dues towards sales tax, service tax, duty of excise and value added tax. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of applicable statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable. There were no undisputed amounts payable in respect of Goods and Service Tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

(b) According to the records of the Company, the dues of goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, cess, and other statutory dues that have not been deposited on account of any dispute, refer Annexure 1(a) for the details of the cases.

Clause (viii) — Unrecorded Income

According to the information and explanations provided to us, the Company has not surrendered or disclosed any income in tax assessments during the year under the Income Tax Act, 1961 for any transaction previously not recorded in the books of account. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable and hence not commented upon.

Clause (ix) — Loans and Borrowings

(a) According to information and explanations provided to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. Accordingly, the requirement to report on clause 3(ix)(a) of the Order is not applicable and hence not commented upon.

(b) According to information and explanations provided to us, the Company has not been declared a wilful defaulter by any bank or financial institution or government or any government authority.

(c) According to information and explanations provided to us and based on the overall examination of the financial statements, no term loans have been obtained by the Company during the financial year under audit.

(d) According to the information and explanations provided to us and based on the overall examination of the financial statements, no funds raised by the Company on short-term basis have been used for long-term purposes.

(e) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company and hence not commented upon.

(f) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on clause 3(ix)(f) of the Order is not applicable to the Company and hence not commented upon.

Clause (x) — IPO / FPO / Preferential Allotment

(a) According to the information and explanations provided to us, the Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments). Accordingly, the requirement to report on clause 3(x)(a) of the Order is not applicable and hence not commented upon.

(b) According to the information and explanations provided to us, the Company has not made any preferential allotment or private placement of shares / fully or partially or optionally convertible debentures during the year. Accordingly, the requirement to report on clause 3(x)(b) of the Order is not applicable and hence not commented upon.

ANUJ GOYAL & CO. CHARTERED ACCOUNTANTS

Clause (xi) — Fraud

(a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under Sub-section (12) of Section 143 of the Companies Act has been filed in **Form ADT-4** as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report. [*Note: As per the Companies (Audit and Auditors) Amendment Rules, 2025 (effective 14th July 2025), Form ADT-4 is now required to be filed electronically.*]

(c) We have taken into consideration the whistle blower complaints received by the Company during the year (and up to the date of this report), while determining the nature, timing and extent of our audit procedures.

Clause (xii) — Nidhi Company

The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

Clause (xiii) — Related Party Transactions

In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

Clause (xiv) — Internal Audit

(a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

Clause (xv) — Non-Cash Transactions with Directors

In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

Clause (xvi) — Registration under RBI Act / Core Investment Company

(a) In our opinion, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

Clause (xvii) — Cash Losses

The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

Clause (xviii) — Resignation of Statutory Auditors

There has been no resignation of the statutory auditors of the Company during the year.

Clause (xix) — Going Concern

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability

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of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

Clause (xx) — Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is not applicable on the Company in terms of Section 135 of the Companies Act, 2013. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable on the Company for the year.

Clause (xxi) — Qualification in Group Auditor's Report

The Company does not have any subsidiary, associate or joint venture. Accordingly, reporting under clause 3(xxi) of the Order is not applicable.

For Anuj Goyal & Co.
Chartered Accountants
Firm Regn. No: 004881c



CA. ANUJ GOYAL
FCA, DISA (ICAI), MBA(Fin.), CPA
Proprietor
M. No.: 073710

UDIN: UDIN: 26073710LEIVWC1522

Place: Meerut
Date: 28.05.2026

**** End of Independent Auditor's Report ****

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e-mail : dhanvantrisaket@gmail.com website : www.djrl.org.in
CIN L85110UP1993PLC015458

DHANVANTRI JEEVAN REKHA LTD.

(Rs. In Lakhs)

		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
SL NO	PARTICULARS	AUDITED	REVIEWED	AUDITED	AUDITED	AUDITED
1	a) Net Sales /Income from Operation	724	727	583	2,586	2,265
	b) Other Income	10	7	11	33	41
	Total Income (a+b)	734	734	594	2,619	2,306
2	Expenditure					
	a) increase/decrease in stock in trade	6	(3)	(0)	7	(3)
	b) Cost of materials consumed	228	184	152	662	542
	c) Purchase of traded goods	-	-	-	-	-
	d) Employee benefit expenses	154	107	130	530	480
	e) Finance costs	0	1	0	1	1
	f) Depreciation and amortisation expenses	19	19	7	69	56
	g) Other Expenses	297	409	297	1,310	1,174
	h) Total Expenses	704	717	586	2,579	2,251
3	Profit from Operations before Exceptional items and tax (1-2)	30	17	8	40	56
4	Exceptional Items	-	-	-	-	-
5	Profit From operations after exceptional items and before tax(3-4)	30	17	8	40	56
6	Tax expenses				-	-
	Less: Current Tax Provision	6	-	9	6	9
	Add: Deffered Tax Asset/(Liability)	6	-	4	6	4
	Less: Other Tax Expense	0	-	-	0	0
7	Profit/Loss for the Period (5)-(6)	30	17	3	40	51
8	Other Comprehensive Income/ expenses (OCI) (net of tax)	(1)	-	15	(1)	15
9	Total Comprehensive income (After tax) (7)+(8)	29	17	18	39	66
10	Paid up equity share capital (face value Rs. 10/- each)	410	410	410	410	410
11	Earning Per Share (EPS)					
	a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for previous year(not to be annualised)	0.72	0.41	0.44	0.94	1.61
	b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for previous year(not to be annualised)	0.72	0.41	0.44	0.94	1.61

Notes:-

1. The above results were approved by the Audit Committee of Directors and taken on record by the Board of Directors in their meeting held on 28.05.2026
2. The Statutory Auditors of the Company have audited these results in terms of Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015
3. There are no complaints pending both at the beginning and end of the year.
4. Previous year figures have been regrouped/ reclassified and recast wherever necessary.

For and on behalf of Board of Directors
of Dhanvantri Jeevan Rekha Ltd.

(P.S. Kashyap)
Din: 01664811
Chairman

ANUJ GOYAL & CO
2nd Floor
Deep Complex
Begum Bridge Road
Meerut
M : 9837088655
CHARTERED ACCOUNTANTS

UDIN: 26073710LEIVWC1522

Place: Meerut
Dated: 28.05.2026

STATEMENT OF ASSET AND LIABILITIES

(Rs. in Lakhs)

SL NO	PARTICULARS	Year Ended 31.03.2026 AUDITED	Year Ended 31.03.2025 AUDITED
A.	**Assets**		
1	**Non-current Assets**		
	(a) Property, Plant and Equipment	857	841
	(b) Capital Work-in-progress	-	-
	(c) Intangible Assets	-	-
	(d) Financial Assets	108	65
	(e) Deferred tax assets (net)	9	3
	(f) Other non-current tax assets	124	89
	(g) Other non-current assets	19	21
	Total Non-Current Assets	**1117**	**1019**
2	**Current Assets**		
	(a) Inventories	8	15
	(b) Financial Assets		
	(i) Trade Receivables	262	180
	(ii) Cash & Bank Balances	353	254
	(iii) Other Current Assets	17	10
	Total Current Assets	**640**	**459**
	Total Assets	**1,757**	**1,478**
B	**Equity and Liabilities**		
1	**Equity**		
	(a) Equity Share Capital	415	415
	(b) Other Equity	636	598
	Total Equity	**1,051**	**1,013**
2	**Liabilities**		
	Non Current Liabilities		
	(a) Financial Liabilities	93	93
	(b) Provisions for tax excluding deferred tax	6	9
	(c) Other Provisions	57	56
	Total Non Current Liabilities	**156**	**158**
	Current Liabilities		
	(a) Trade Payables	87	83
	(b) Current Statutory Liabilities	17	11
	(c) Other Current Liabilities	446	213
	Total Current Liabilities	**550**	**307**
	Total Equity and Liabilities	**1757**	**1478**

1. The above results were approved by the Audit Committee of Directors and taken on record by the Board of Directors in their meeting held on 28.05.2026
2. The Statutory Auditors of the Company have audited these results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
3. There are no complaints pending both at the beginning and end of the Year.

ANUJ GOYAL & CO. CHARTERED ACCOUNTANTS 2nd Floor Deep Complex Begum Bridge Road Meerut M.: 9837088655

For and on behalf of Board of Directors
of Dhanvantri Jeevan Rekha Ltd.

(P.S. Kashyap)
Din: 01664811
Chairman

UDIN: 26073710LEIVWC1522

Place: Meerut
Dated: 28.05.2026

Dhanvantri Jeevan Rekha Limited

CIN: L85110UP1993PLC015458

Audited financial statements for the year ended March 31, 2026

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026

(Rs. in Lacs)

Particulars	2026 Rs	2026 Rs	2025 Rs	2025 Rs
Net Profit after taxation		38.45		65.73
Add Back:				
Depreciation on Fixed Assets	68.98		56.46	
Loss on sale of Fixed Assets	-		0.27	
Provision for Deferred Tax	-5.61		-3.83	
Interest Paid	-	63.37	-	52.92
		101.82		118.65
Deduct:				
Profit on sale of assets				
Balance W/Back	10.66	10.66	17.94	17.94
Interest Received		91.16		100.71
CASH GENERATED BEFORE WORKING CAPITAL CHANGES				
(Increase)/Decrease in Stock	7.23		-2.58	
(Increase)/Decrease in Debtors	-82.92		-4.14	
(Increase)/Decrease in Other Current assets	-7.74		7.96	
(Increase)/Decrease in Other Non-current tax assets	-35.21		-14.94	
(Increase)/Decrease in other Non current financial assets	-43.55		-24.89	
(Increase)/Decrease in current tax liabilities	6.47		-0.22	
(Increase)/Decrease in Other non-current assets	2.00		-1.84	
Increase/(Decrease) in Trade Payables	3.99		3.01	
Increase/Decrease in Other Non-current financial liabilities	-		-	
Increase/Decrease in Other current financial liabilities	232.77		-81.56	
Increase/(Decrease) in provisions	-1.82	81.22	-10.42	-129.62
CASH GENERATED FROM OPERATIONS		172.38		-28.91
Income tax Paid		-		-
NET CASH FLOW FROM OPERATING ACTIVITIES (A)		172.38		-28.91
Purchase of Investments	-84.75		-84.18	
Purchase of Fixed Assets	-		-	
Sale Proceeds from Investments	-		0.07	
Sale Proceeds from Fixed Assets	10.66		17.94	
Interest Received	-	-74.10	-	-66.18
Dividend Received				
NET CASH FLOW FROM INVESTING ACTIVITIES (B)		-74.10		-66.18
Proceeds from Issue of Shares including premium	-		-	
Proceeds from Secured Long Term Loans	-		-	
Proceeds from Issue of Debentures	-		-	
Proceeds from Issue of Preferance Shares	-		-	
Redemption of Debentures	-		-	
Redemption of Preference Shares	-		-	
Redemption of Loans	-		-	
Interest Paid	-		-	
Dividend Paid	-	-	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (C)		-		-
Total (A+B+C)		98.29		-95.09
Add: Opening balance of cash & cash equivalent		254.52		349.62
Closing balance of cash & cash equivalent		352.81		254.52

In terms of our report of even date

For Anuj Goyal & Co.
Chartered Accountants

ANUJ GOYAL & CO. 2nd Floor Deep Complex Begum Bridge Road Meerut M.: 9837088655 CHARTERED ACCOUNTANTS

(Anuj Goyal)
Proprietor
Firm Regn No. 004881C
Membership No.073710
UDIN: 26073710LEIVWC1522

For and on behalf of Board of Directors
of Dhanvantri Jeevan Rekha Ltd.

(P.S. Kashyap)
Din: 01664811
Director

Place : Meerut
Dated: 28.05.2026