MODERN®
Diagnostic & Research Centre

Plot No. H-64, 1st Floor, Block H, Bali Nagar
New Delhi. 110015, Ph : 011 – 40204770
www.mdrcindia.com | info@mdrcindia.com

To
The Manager Listing
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

Date: 29.05.2026

Sub: Outcome of Board meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

[Scrip Code: 544673]

Dear Sir/Madam

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you hereby informed that the Board of Directors in its meeting held on May 29, 2026, have inter-alia, considered and approved the following matters:

a. approved the Audited Financial Results of the Company for the half year/year ended March 31, 2026 along with Statement of Assets & Liabilities and Cash Flow Statement of the Company for the period ended March 31, 2026.

b. Taken on record the Independent Auditors' Report submitted by the Statutory Auditors on Financial Result for the half year / year ended March 31, 2026.

It is pertinent to note that pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the following:

1. Audited Financial Results for the half year / year ended March 31, 2026 along with Statement of Assets and Liabilities and Cash Flow Statement of the Company for the year ended March 31, 2026.

2. Independent Auditors' Report on Audited Financial Results for the half year / year ended March 31, 2026

3. Declaration for Un-Modified Opinion in respect of Audit Report on Audited Financial Results for the year ended March 31, 2026.

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The Board meeting commenced at 01:19 P.M. and concluded at 02:23 P.M.

Kindly take the same on records.

Thanking you
For Modern Diagnostic & Research Centre Limited

Devendra Singh Yadav
Digitally signed by Devendra Singh Yadav
Date: 2026.05.29 14:32:35 +05'30'

Devendra Singh Yadav
Managing Director
DIN: 01254395

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Modern Diagnostic and Research Centre Limited
Statement of Audited Standalone financial Results for the Year Ended March 31,2026

(INR in Lacs, except share and per share data, unless otherwise stated)

Sr. No.	Particulars	Half year Ended		Year Ended	
		31-03-26	30-09-25	31-03-26	31-03-25
		Reviewed	Reviewed	Audited	Audited
I	Revenue from operations (net)	3,992.23	4,318.83	8,311.06	7,794.54
II	Other Income	41.26	61.40	102.66	85.91
III	**Total Income (I+II)**	**4,033.48**	**4,380.23**	**8,413.71**	**7,880.46**
IV	**Expenses**				
	(a) Cost of materials (Purchase)	1,216.88	1,161.50	2,378.39	2,076.11
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(124.50)	(92.23)	(216.73)	(194.62)
	(c) Employee benefits expenses	1,127.54	1,170.27	2,297.82	1,961.35
	(d) Finance costs	146.14	97.86	244.00	185.46
	(e) Depreciation and amortisation expenses	283.32	235.29	518.61	418.97
	(f) Other expenses	1,264.08	1,328.42	2,592.50	2,146.23
	Total Expenses	**3,913.47**	**3,901.11**	**7,814.58**	**6,593.49**
V	**Profit before exceptional and extraordinary iteam and tax**	120.01	479.12	599.13	1,286.97
VI	**Exceptional Iteams**				
VII	**Profit before extraordinary iteam and tax**	120.01	479.12	599.13	1,286.97
VIII	**Extraordinary Iteams**				
IX	**Profit before Tax**	120.01	479.12	599.13	1,286.97
X	**Tax Expense:**				
	(a) Current tax expense	18.23	153.05	171.28	380.83
	(b) Deferred tax	(107.26)	(7.38)	(114.65)	(3.89)
	(c) Provision for CSR	0.80	16.36	17.16	9.24
XI	**Profit / (Loss) for the period from continuing operations**	**208.24**	**317.09**	**525.33**	**900.79**
XII	**Profit / (Loss) from discontinuing operations**				
XIII	**Tax from discontinuing operations**				
XIV	**Profit/ (Loss) from discontinuing operations**				
XV	**Profit/(Loss) for the Period**	**208.24**	**317.09**	**525.33**	**900.79**
XVI	**Earning per equity share (in INR):**				
	(1) Basic	**1.38**	**2.88**	**3.48**	**8.19**
	(2) Diluted	**1.38**	**2.88**	**3.48**	**8.19**

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Statement of Assets and Liabilities as at March 31.2026

All Amounts in Rupees Lakhs (unless otherwise stated)

	Particulars	Year Ended 31-03-26	Year Ended 31-03-25
		Rs.	Rs.
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1,509.92	1,100.00
	(b) Reserves and surplus	4,344.79	977.10
2	Share application money pending allotments		
3	Non-current liabilities		
	(a) Long-term borrowings	1,386.84	830.14
	(b) Deferred tax liabilities (net)	27.48	142.13
	(c) Other Long Term Liabilities	76.92	73.10
	(d) Long term provision	169.75	147.70
4	Current liabilities		
	(a) Short Term Borrowings	2,322.81	1,379.34
	(b) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises		
	(B) total outstanding dues of Creditors other than micro and small enterprises	1,163.04	825.64
	(c) Other current liabilities	827.92	964.36
	(d) Short-term provisions	30.36	17.92
	TOTAL	**11,859.82**	**6,457.43**
B	ASSETS		
1	Non-current assets		
	(i) Property, Plant and Equipment	4,652.01	2,967.04
	(ii) Intangible assets	157.45	98.43
	(iii) Capital Work in progress	1,018.18	911.35
	(b) Non-current investments	1,697.18	22.52
2	Current assets		
	(a) Current Investments		
	(b) Inventories	708.41	491.68
	(c) Trade receivables	1,578.19	1,275.69
	(d) Cash and cash equivalents	940.00	78.42
	(e) Short-term loans and advances	1,057.72	555.64
	(f) Other Current Assets	50.67	56.67
	TOTAL	**11,859.82**	**6,457.43**

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Statement of Cash flows for the Half year Ended, March 31,2026

All Amounts in Rupees Lakhs (unless otherwise stated)

Particulars	Year Ended 31-03-2026 Audited	Year Ended 31-03-2025 Audited
A. Cash Flows from /(used in) Operating Activities		
Net Profit /(Loss) Before Tax	599.13	1,286.97
Adjustments for:		
Depreciation	518.61	418.97
Loss /(Profit) on sale of fixed assets		-
Net Interest Paid / (Income)	229.17	182.64
Prior Period Adjustment (As per Restated)		(57.33)
Operating profit before working capital changes	**1,346.91**	**1,831.24**
Changes in Working Capital		
Decrease / (increase) in other trade receivables	(302.50)	(240.47)
Decrease / (increase) in other inventories	(216.73)	(194.62)
Decrease / (increase) in loans and advances	(502.08)	(169.61)
Decrease / (increase) in other current assets	6.00	(18.51)
Increase / (decrease) in trade payables	337.39	35.43
Increase / (decrease) in other current & non current liabilities	(212.78)	532.37
Cash generated from/ (used in) operations	**456.21**	**1,775.82**
Direct tax payments (Net of refunds)	(73.80)	(386.18)
Net cash flow from/ (used in) operating activities (A)	**382.41**	**1,389.64**
B. Cash Flows from /(used in) Investing Activities		
Sale of Fixed Assets	0.30	0.30
Interest Income	14.83	2.82
Purchase of Fixed Assets	(2,262.90)	(780.51)
Increase in CWIP	(106.84)	(551.35)
Investments Increased	(1,674.66)	(1.97)
Net Cash Used for Investing Activities (B)	**(4,029.28)**	**(1,330.71)**
C. Cash Flows from /(used in) Financing Activities		
Increase in Share Capital (Net of Issue Expenses)	3,252.28	
Increase (Decrease) in borrowings	1,500.17	163.71
Interest Paid	(244.00)	(185.46)
Net Cash from Financing Activities (C)	**4,508.44**	**(21.74)**
NET INCREASE/(DECREASE) IN CASH (A+B+C)	861.58	37.19
CASH, & CASH EQUIVALENT AT THEBEGINNING OF YEAR	78.42	41.23
CASH, & CASH EQUIVALENT AT THE END OF YEAR	**940.00**	**78.42**

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Notes:-

1. The above financial results for the Year Ended March 31, 2026 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on May 29th, 2026. The statutory auditor have expressed an unmodified opinion on the aforesaid results.

2. The Financial Results for the half year ended 31st March, 2026 is the balancing figure between the audited data in respect of full financial year and year to date unaudited figure of half year ended 30th September 2025.

3. In accordance with Accounting Standard (AS) 17 ~ "Segment Reporting", the Company has identified business scgments as the primary reporting segments and geographical segments as the secondary reporting segments. However, none of the identified segments meet the quantitative thresholds prescribed under AS-17 with respect to segment revenue, segment results, or segment assets. Accordingly, no separate segment information is required

4. 'This Financial Results have been prepared in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

5. The equity shares of the Company were listed on the SME Platform of BSE Limited with effect from January 7, 2026. The total size of the public issue was 40,99,200 equity shares, comprising "NIL" equity shares under Offer for Sale (OFS) and "40,99,200" equity shares through an Initial Public Offering (IPO). The IPO consisted of equity shares of face value 10 each, issued at a price of 90 per equity share.

6. The Company has received gross proceeds amounting to 3689.28 Lac from the fresh issue of equity shares under the Initial Public Offering (IPO) on January 7, 2026.

Sr. No	Item Head $	Proposed Utilisation as per Prospectus	Utilisation upto 31st Mar-2026	Unutilised amount as at 31st Mar-2026
1	Funding Capital Expenditure for purchase of Medical Equipments for Diagnostic centre and laboratories	2,068.95	646.28	**1,422.67**
2	Funding working Capital Requirement	800.00	492.01	**307.99**
3	Repayment of Certain Outstanding Borrowing availed by our company	100.00	100.00	-
4	GENERAL CORPORATE PURPOSE	333.33	333.33	-
	TOTAL	**3,302.28**	**1,571.62**	**1,730.66**
			-	
7	Total Estimated Issue Expenses	387.00	372.77	**14.23**
	TOTAL	**3,689.28**	**1,944.39**	**1,744.89**

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7. The Company was listed on the BSE SME Platform (BSE Emerge) on January 7, 2026 and, accordingly, became subject to the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") from that date.

   As the Company was not listed during the corresponding previous half year or the preceding financial year, no half-yearly financial results were prepared, reviewed, or published for those periods under the SEBI LODR framework. Accordingly, comparative figures for the previous half year have not been presented in these financial results.

8. As per MCA Notification dated 16 February 2015, companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of IND- AS. As the company is covered under the exempted category, it has not adopted IND-AS for preparation of financial results.

9. 'The Financial Result for the year ended March 31st, 2026 have been prepared in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

10. Figures of the previous year/period have been regrouped/ rearranged wherever considered necessary.

For & on Behalf of the Company

Modern Diagnostic and Research Centre Limited

Modern Diagnostic & Research Centre Limited

Devendra Singh Yadav

Managing Director

DIN: 01254395

Modern Diagnostic & Research Centre Limited

Deepali Yadav

Director

DIN: 06496670

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
MODERN DIAGNOSTIC & RESEARCH CENTRE LIMITED,
(FORMERLY KNOWN AS MODERN DIAGNOSTIC & RESEARCH CENTRE PVT LTD)
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **MODERN DIAGNOSTIC & RESEARCH CENTRE LTD (Formerly known as Modern Diagnostic & Research Centre Pvt Ltd),** for **("the Company"),** which comprise the Balance sheet as at 31st March 2026, the statement of Profit and Loss and statement of cash flows for the Year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. (Hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 accounting principles generally accepted in India, Include the Accounting standards specified under section 133 of the act read with Rule 7 of the Companies (Accounts) Rules, 2014, of the state of affairs of the Company as at March 31, 2026, and the profit and its cash flows for the Year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the company act 2013. 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 financial statements.

GUPTA AIYER & CO FRN 002547N New Delhi Chartered Accountants

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

The Company's Board of Directors is responsible for the other information. Other information comprises the information included Directors' Report but does not include the financial statements and our auditor's report thereon. The Directors' Report is expected to be made available to us after the date of this Auditor's Report.

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

When we read the other information identified above, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of the most significance in our audit of the Standalone financial statement for the current period, These matters were addressed in the context of our audit of the Standalone financial statement as a whole, and in forming our opinion thereon , and we do not profide a separate opinion on these matters.

1 <u>Utilisation of IPO Proceeds</u>

The company completed its Initial Public offer ("IPO") during the year and raised funds aggregating to 36.89 Crores. The utilization of IPO proceeds against the object stated in the prospectus involves significant management judgment and regulatory compliance requirements. Accordingly, this was considered to be a key audit matter.

Audit procedures performed

Our audit procedures included, among others:

- Obtaining an understanding of the process relating to monitoring and utilization of IPO proceeds;
- Verifying the utilization of proceeds with underlying supporting documents and bank statements;
- Reviewing the disclosures made in the standalone financial statements in respect of utilization of IPO proceeds; and
- Assessing whether temporary deployment of unutilized funds was in compliance with the applicable regulatory requirement.

Responsibility of Management for Financial Statements



The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. read with rule 7 of the companies (Accounts) Rules,2014

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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) (ii) to evaluate the effect of any identified misstatements in the 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, .

2. As required by Section 143(3) of the Act, we report that:

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a. 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.

b. 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.

c. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to the financial statements.

g. 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.

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company did not have any material litigations pending as on 31st March, 2026.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material for seeable losses.

iii. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.

iv.

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,

GUPTA AGGARWAL & CO. FRN 002547N New Delhi Chartered Accountants

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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

V) The company has neither declared nor paid any dividend during the Year and until the date of this report in compliance with Section 123 of the Act.

VI) Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated from 12th April 2023 for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with.

For GUPTA AIYER & Company
Chartered Accountants
Firm's Registration No 002547N



SHAMMI BANSAL
Partner
Membership No. 534260
Place: New Delhi
Date: 29th May 2026
UDIN: 26534260XBHLMN1702

Annexure A" to the Independent Auditors' Report

The Annexure **as referred in paragraph (1) 'Report on Other Legal and Regulatory Requirements** of our independent Auditors' Report to the members of **Modern Diagnostic & Research Centre Limited** (Formerly known as Modern Diagnostic & Research Centre Pvt Ltd). on the financial statements for the Year ended March 31, 2026, we report that:

Report Under the Companies (Auditor's Report) Order,2020

i In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) (i) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment

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

(b) According to the information and explanation provided to us, Property, Plant and Equipment have been physically verified by the management during the Year. In our opinion, the frequency of physical verification is reasonable having regard to the size of the company and nature of its assets. No material discrepancies were noticed on such physical verification.

(c) According to the information and explanation given to us and based on our examination of records, we report that, the title deeds of all immovable properties disclosed in the financial statements included under Property, Plant and Equipment (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) are held in the name of the Company as at the balance sheet date.

(d) According to the information and explanation given to us and based on our examination of records, the Company has not revalued any of its Property, Plant and Equipment and intangible assets during the Year.

(e) According to the information and explanation given to us and based on our examination of records, no proceedings have been initiated during the Year or are pending against the Company as on March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. (a) The inventories have been physically verified at reasonable intervals during the year by the management including Year-end physical verification and the procedures of physical verification of inventory followed by the management are reasonable in relation to the size of the Company and nature of its business. The discrepancies noticed on physical verification between the physical stock and book records were not material and have been properly dealt with in the books of accounts.



(b) According to the information and explanations given to us, the Company has been sanctioned working capital limits in excess of ` 5 crores, in aggregate, at points of time during the Year, from banks on the basis of security of current assets. In our opinion and according to the information and explanations given to us, the quarterly returns or statements comprising stock statements, book debt statements and other stipulated financial information filed by the Company with such banks, except as reported in the financials, are in agreement with the unaudited books of account of the Company of the respective quarters and no material discrepancies have been observed.

iii. According to the information and explanations given to us and based on our examination of the records of the Company, it has not made investments in, provided any guarantee or security or granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties. Accordingly, the provisions of clause 3 (iii) (a) to (f) of the Order are not applicable to the Company.

iv. According to the information and explanations given to us, the company has not given any loans or made any investment, guarantees and security Covered under sections 185 and 186 of the companies act,2013 during the year. Accordingly, provision of clause 3(iv) of the Order is not applicable to the company.

v. According to the information and explanations given to us, during the Year the Company has neither accepted any deposits from the public nor any deposits are outstanding during the year. There are no deemed deposits under the provisions of Companies Act, 2013 and rules framed thereunder. Accordingly, the provisions of clause 3 (v) of the Order are not applicable to the Company.

vi. We The maintenance of cost records has been specified by the Central Government under section 148(1) of the Companies Act, 2013 related to running of laboratories for carrying out pathological investigations. We have broadly reviewed the books of account maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended, prescribed by the Central Government for maintenance of cost records under Section 148(1) of the Companies Act, 2013, and are of the opinion that, prima facie, the prescribed cost records have been made and maintained by the Company. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

vii.(a) According to the information and explanations given to us and on the basis of examination of the records of the company has generally been regular in depositing undisputed statutory dues, including 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 material statutory dues applicable to it with the appropriate authorities with slight delays. 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.

GUPTA AIYER & CO. FRN 002547N New Delhi Chartered Accountants

(b) According to the records and information and explanations given to us, there are no dues in respect of income tax, GST, duty of custom which have not been deposited on account of any dispute.

viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the Year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix.(a) According to the information and explanation given to us and based on our examination of records, the Company has not defaulted in repayment of any loans or borrowings or in the payment of interest thereon to any lender.

(b) Based on the information and explanations obtained by us, the Company has not been declared willful defaulter by any bank or financial institution or other lender.

(c) According to the information and explanation given to us and based on our examination of records, the term loans were applied for the purpose for which the loans were obtained.

(d) According to the information and explanation the funds raised on short term basis have not been utilised for long term purposes by the company.

(e) According to the information and explanation given to us and based on our examination of records, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries and associate company is not having joint venture. Accordingly, the reporting under this clause 3(ix)(e) of the Order is not applicable.

(f)According to the information and explanation given to us and based on our examination of records, the Company is not having any subsidiary, associate and Joint venture. Hence, reporting under clause 3(ix)(f) of the Order is not applicable.

x. (a) During the year, the company has raised money by way of an initial public offer ("IPO") aggregating to 36.89 crores, In our opinion and according to the information and explanation given to us, the funds raised through the IPO have been utilized for the purposes for which they were raised, as disclosed in the prospectus, except for temporary deployment or unutilized funds pending their utilization, the details of utilization of IPO proceeds have been appropriately disclosed in the notes to the standalone financial statement.

(b) According to the information and explanation given to us and based on our examination of records, during the Year, the company has not made preferential allotment of shares, which is in accordance with the requirements of Section 42 and Section 62 of the Companies Act, 2013 read with Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014. Company has not issued any convertible debentures (fully, partially or optionally convertible) during the year. Hence reporting under clause 3(x)(b) of the Order is not applicable



xi. (a) According to the information and explanation given to us and based on our examination of records, no fraud by the company or on the company has been noticed or reported during the period covered by our audit.

(b) According to the information and explanation given to us and based on our examination of records, 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.

(c) According to the information and explanation given to us and based on our examination of record, no whistle blower complaints received by the Company during the Year (and up to the date of this report).

xii. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.

xiii. According to the information and explanations given to us and based on our examination of the record of the company, transactions with the related parties are in compliance with section 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards. The company is not required to have audit committee as per the provisions of Section 177 of Act, read with applicable rules.

xiv. (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 issued to the Company during the year covering specific processes scoped in for review as per Internal Audit plan covering period upto March 2026 for the period under the audit.

xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, clause 3(xv) of the Order is not applicable.

xvi.(a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) The company has not conducted any Non- Banking Financial or Housing Finance activities. Accordingly, provisions of clause 3(xvi)(b) of the order is not applicable

(c) According to the information and explanations given to us and based on our examination of the records, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India; accordingly, paragraph 3(xvi)(c) of the Order is not applicable.

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(d) According to information and explanations provided to us and based on our examination of records, the Company does not have more than one CIC in the group hence the reporting under clause 3(xvi)(d) of the Order is not applicable.

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

xviii. There is no resignation of the statutory auditors during the year hence the reporting under clause 3(xviii) of the Order is not applicable.

xix. 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 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 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

xx. There are no unspent amounts towards Corporate Social Responsibility (CSR). Accordingly, reporting under clause 3(xx)(a) and (b) of the Order is not applicable for the year.

For GUPTA AIYER & Company
Chartered Accountants
Firm's Registration No 002547N



SHAMMI BANSAL
Partner
Membership No. 534260
Place: New Delhi
Date: 29th May 2026
UDIN: 26534260XBHLMN1702

"Annexure B" to the Independent Auditor's Report for audit of even date on the Financial Statements of Modern Diagnostic & research Centre Limited (Formerly Known as Modern Diagnostic & Research Centre Pvt Ltd)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") as referred to in paragraph 2(f) of 'Report on Other Legal and Regulatory Requirements'

We have audited the internal financial controls with reference to financial statement of **Modern Diagnostic & Research Centre Limited (Formerly Known as Modern Diagnostic & Research Centre Pvt Ltd).** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the Year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial statement 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 Institute of Chartered Accountants of India. 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 Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statement 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 Institute of Chartered Accountants of India 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 with reference to financial statement 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 with reference to financial statement and their operating effectiveness.

Our audit of internal financial controls with reference to financial statement included obtaining an understanding of internal financial controls with reference to financial statement, 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 with reference to financial statement.

Meaning of Internal Financial Controls with reference to financial statement

A company's internal financial control with reference to financial statement 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 with reference to financial statement 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 unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statement

Because of the inherent limitations of internal financial controls with reference to financial statement 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 with reference to financial statement to future periods are subject to the risk that the internal financial control with reference to financial statement 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, the Company has, in all material respects, an adequate internal financial controls system with reference to financial statement and such internal financial controls with reference to financial statement 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 Institute of Chartered Accountants of India.

For GUPTA AIYER & Company
Chartered Accountants
Firm's Registration No 002547N



SHAMMI BANSAL
Partner
Membership No.534260
Place: New Delhi
Date: 29th May 2026
UDIN: 26534260XBHLMN1702

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
MODERN DIAGNOSTIC & RESEARCH CENTRE LIMITED,
(FORMERLY KNOWN AS MODERN DIAGNOSTIC & RESEARCH CENTRE PVT LTD)

Report on the Audit of the Financial Results for the year ended 31st March, 2026 and review of financial results for the half-year ended 31st March, 2026

Opinion

We have (a) audited the Financial Results for the year ended 31 March, 2026 and (b) reviewed the Financial Results for the half year ended 31 March, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the half year and year ended 31 March, 2026 of Modern Diagnostic & Research Centre Limited, (Formerly Known as Modern Diagnostic & Research Centre Private Limited), ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31 March, 2026:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Financial Results for the half-year ended 31 March, 2026

With respect to the Financial Results for the half-year ended 31 March, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the half-year ended 31 March, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI

(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the company act 2013. 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 financial statements.

Key Audit Matters

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

1 <u>Utilisation of IPO Proceeds</u>

The company completed its Initial Public offer ("IPO") during the year and raised funds aggregating to 36.89 Crores. The utilization of IPO proceeds against the object stated in the prospectus involves significant management judgment and regulatory compliance requirements. Accordingly, this was considered to be a key audit matter.

Audit procedures performed

Our audit procedures included, among others:

- Obtaining an understanding of the process relating to monitoring and utilization of IPO proceeds;
- Verifying the utilization of proceeds with underlying supporting documents and bank statements;
- Reviewing the disclosures made in the standalone financial statements in respect of utilization of IPO proceeds; and

- Assessing whether temporary deployment of unutilized funds was in compliance with the applicable regulatory requirement.

Responsibility of Management for Financial Statements

This statement which includes the financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. This responsibility includes the preparation and presentation of the financial results for the half year and year ended 31 March 2026 that gives a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal controls. that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and arc free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors 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 The Board of Directors 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 Financial Statements

(a) Audit of the Financial Results for the year ended 31 March, 2026

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended 31 March, 2026 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 this Financial Results.



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

• Identify and assess the risks of material misstatement of the 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.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.

• 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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.

(b) Review of the Financial Results for the half-year ended 31 March, 2026

We conducted our review of the Financial Results for the half-year ended 31 March, 2026 in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matters

The Statement includes the results for the half year ended 31st March 2026, being the balancing figures between audited figures in respect of full financial year and to date figures up to the first half of the current financial year which were subjected to limited review by us.

Our report on the statement is not modified in respect of this matter.

For GUPTA AIYER & Company
Chartered Accountants
Firm's Registration No 002547N



SHAMMI BANSAL
Partner
Membership No. 534260
Place: New Delhi
Date: 29th May 2026
UDIN: 26534260TMLFLV3848

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Diagnostic & Research Centre

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27th May, 2026

To,
Head of the Department
Department of Listing Operation
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street Mumbai- 400 001
Scrip Code: 544673

Sub.: Declaration in respect of Auditors Report (Standalone) with unmodified opinion

Dear Sir/Madam,

In compliance with the provisions of Regulations 33(3)(d) and 52(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company viz. Gupta Iyer & Co, Chartered Accountants (Firm Registration Number (Firm Registration Number 002547N), have issued the Audit Reports with an unmodified opinion in respect of the Audited (Standalone) Financial Results of the Company for the year ended 31st March, 2026.

Request you to please take the above on record and oblige.

Thanking you
Yours Faithfully
For Modern Diagnostic & Research Centre Limited



Jitendra Singh
Chief Financial Officer
PAN:AATPS0382C