ANUJ GOYAL & CO.
CHARTERED ACCOUNTANTS

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

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Independent Auditor's Report on Quarterly and Year to Date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,

THE BOARD OF DIRECTORS
DHANVANTRI JEEVAN REKHA LIMITED
MEERUT

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of DHANVANTRI JEEVAN REKHA LIMITED ("the Company") for the quarter and year ended 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The statement of standalone financial results has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that gives a true and fair view of the net profit and other comprehensive income and other

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financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is 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 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 statement, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results 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.

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- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

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

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.

Other Matters

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subjected to limited review, first quarter was reviewed by the previous Statutory Auditor and all other quarters reviewed by us, as required under the Listing Regulations.

Our opinion on the Statement is not modified in respect of' the above matter.

for ANUJ GOYAL & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No: 004881C



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

UDIN : 25073710BMOKOC4613

Place : Meerut
Dated: 30th May, 2025

DHANVANTRI
JEEVAN REKHA LTD.
1, SAKET - MEERUT - 250 003 (U.P.) INDIA
✆ : 0121-2648151-52, 2651801 Fax : 2651803
e-mail : dhanvantrihospital@gmail.com website : www.djrl.org.in
CIN L85110UP1993PLC015458

DHANVANTRI JEEVAN REKHA LTD.

		Quarter Ended			Year Ended	
		31.03.2025	*31.12.2024*	*31.03.2024*	*31.03.2025*	*31.03.2024*
SL NO	*PARTICULARS*	*AUDITED*	*REVIEWED*	*AUDITED*	*AUDITED*	*AUDITED*
1	a) Net Sales /Income from Operation	583	570	544	2,265	2,047
	b) Other Income	11	13	7	41	29
	Total Income (a+b)	594	583	551	2,306	2,076
2	Expenditure					
	a) increase/decrease in stock in trade	0	(2)	2	(3)	2
	b) Cost of materials consumed	152	138	155	542	513
	c) Purchase of traded goods	-	-	-	-	-
	d) Employee benefit expenses	130	99	132	480	426
	e) Finance costs	0	0	-	1	-
	f) Depreciation and amortisation expenses	7	17	18	56	87
	g) Other Expenses	297	316	244	1,174	1,022
	h) Total Expenses	586	568	551	2,251	2,050
3	Profit from Operations before Exceptional items and tax (1-2)	8	15	-	56	26
4	Exceptional Items	-	-	-	-	-
5	Profit From operations after exceptional items and before tax(3-4)	8	15	-	56	26
6	Tax expenses				-	-
	Less: Current Tax Provision	9	-	4	9	4
	Add: Deffered Tax Asset/(Liability)	4	-	(5)	4	(5)
	Less: Other Tax Expense	-	-	-	0	-
7	Profit/Loss for the Period (5)-(6)	3	15	(9)	51	17
8	Other Comprehensive Income/ expenses (OCI) (net of tax)	15	-	-	15	-
9	Total Comprehensive income (After tax) (7)+(8)	18	15	(9)	66	17
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)	0.44	0.36	(0.22)	1.61	0.42
	b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for previous year(not to be annualised)	0.44	0.36	(0.22)	1.61	0.42

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 30.05.2025
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

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Begum Bridge Road
Meerut
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Place: Meerut
Dated: 30.05.2025

UDIN: 25073710BMOKOC4613

STATEMENT OF ASSET AND LIABILITIES

(` In Lacs)

SL NO	PARTICULARS	Year Ended 31.03.2025 AUDITED	Year Ended 31.03.2024 AUDITED
A.	**Assets**		
1	**Non-current Assets**		
	(a) Property, Plant and Equipment	841	814
	(b) Capital Work-in-progress	0	0
	(c) Intangible Assets	0	0
	(d) Financial Assets	65	40
	(e) Deferred tax assets (net)	3	-1
	(f) Other non-current tax assets	89	74
	(g) Other non-current assets	21	19
	Total Non-Current Assets	**1019**	**946**
2	**Current Assets**		
	(a) Inventories	15	12
	(b) Financial Assets		
	(i) Trade Receivables	180	175
	(ii) Cash & Bank Balances	254	350
	(iii) Other Current Assets	10	18
	Total Current Assets	**459**	**555**
	Total Assets	**1,478**	**1,501**
B	**Equity and Liabilities**		
1	**Equity**		
	(a) Equity Share Capital	415	415
	(b) Other Equity	598	532
	Total Equity	**1,013**	**947**
2	**Liabilities**		
	Non Current Liabilities		
	(a) Financial Liabilities	93	92
	(b) Provisions for tax excluding deferred tax	9	4
	(c) Other Provisions	56	72
	Total Non Current Liabilities	**158**	**168**
	Current Liabilities		
	(a) Trade Payables	83	80
	(b) Current Statutory Liabilities	11	11
	(c) Other Current Liabilities	213	295
	Total Current Liabilities	**307**	**386**
	Total Equity and Liabilities	**1,478**	**1,501**

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 30.05.2025
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.

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

(P.S. Kashyap)
Din: 01664811
Chairman

Place: Meerut
Dated: 30.05.2025

ANUJ GOYAL & CO. 2nd Floor [redacted] Begum Bridge Road Meerut M.: 9837088655 CHARTERED ACCOUNTANTS

UDIN: 25073710BMOKOC4613

Dhanvantri Jeevan Rekha Limited

CIN: L85110UP1993PLC015458

Audited financial statements for the year ended March 31, 2025

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025 *(Figures in Lacs)*

Particulars	2025 Rs	2025 Rs	2024 Rs	2024 Rs
Net Profit after taxation		65.73		16.52
Add Back:				
Depreciation on Fixed Assets	56.46		86.70	
Loss on sale of Fixed Assets	0.27		-	
Provision for Deferred Tax	(3.83)		5.04	
Interest Paid	-	52.91	-	91.74
		118.64		108.27
Deduct:				
Profit on sale of assets				
Balance W/Back				
Interest Received	17.94	17.94	7.33	7.33
CASH GENERATED BEFORE WORKING CAPITAL CHANGES		100.70		100.94
(Increase)/Decrease in Stock	(2.58)		1.52	
(Increase)/Decrease in Debtors	(4.14)		69.58	
(Increase)/Decrease in Other Current assets	7.96		(1.58)	
(Increase)/Decrease in Other Non-current tax assets	(14.94)		(13.41)	
(Increase)/Decrease in other Non current financial assets	(24.89)		47.42	
(Increase)/Decrease in current tax liabilities	(0.22)		(0.69)	
(Increase)/Decrease in Other non-current assets	(1.84)		(0.12)	
Increase/(Decrease) in Trade Payables	3.01		37.49	
Increase/Decrease in Other Non-current financial liabilities	-		-	
Increase/Decrease in Other current financial liabilities	(81.56)		58.29	
Increase/(Decrease) in provisions	(10.42)	(129.62)	3.99	202.49
CASH GENERATED FROM OPERATIONS		(28.92)		303.43
Income tax Paid		-		-
NET CASH FLOW FROM OPERATING ACTIVITIES (A)		(28.92)		303.43
Purchase of Investments	(84.18)		(46.49)	
Purchase of Fixed Assets	-		-	
Sale Proceeds from Investments	0.07		-	
Sale Proceeds from Fixed Assets	17.94		7.33	
Interest Received	-	(66.18)	-	(39.16)
Dividend Received				
NET CASH FLOW FROM INVESTING ACTIVITIES (B)		(66.18)		(39.16)
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)		(95.10)		264.27
Add: Opening balance of cash & cash equivalent		349.62		85.36
Closing balance of cash & cash equivalent		254.52		349.62

In terms of our report of even date
For Anuj Goyal & Co.
Chartered Accountants

(Anuj Goyal)
Proprietor
Firm Regn No. 004881C
Membership No.073710
UDIN: 25073710BMOKOC4613

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

Place : Meerut
Date : 30.05.2025

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

(P.S. Kashyap)
Din: 01664811
Chairman