

REPORT OF THE BOARD OF DIRECTORS
(FOR THE PERIOD APRIL 01, 2025 - MARCH 31, 2026)

Dear Members,
LIBOCARE MEDICAL TRADE PRIVATE LIMITED ("the Company")

The Board of Directors ("**Board**") hereby submit the 5th (Fifth) Annual Report of the business and operations of **LIBOCARE MEDICAL TRADE PRIVATE LIMITED ("the Company")** together with the audited financial statements for the financial year ended March 31, 2026, in accordance with provisions of section 134(3) of the Companies Act 2013 ("**the Act**").

1. FINANCIAL SUMMARY/HIGHLIGHTS

The summarized financial results for the year ended March 31, 2026, are as under:

(All amount in INR thousands, unless otherwise stated)			
Sr. No.	Particulars	2025 – 26 (INR)	2024 – 25 (INR)
a)	Revenue from operations including other income	9459.50	5708.07
b)	Less: Total expenses	(8426.53)	(5,036.96)
c)	Profit / (Loss) before taxes	1032.97	671.11
d)	Less: Tax expenses	(267.35)	(174.05)
e)	Profit/(Loss) after Tax	765.62	497.04
f)	Earnings/(loss) per equity share (Rs. 10 per share each) Basic/Diluted	7.66	4.97

Libocare Medical Trade Private Ltd
Regd Office: GC251T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609

2. STATE OF COMPANY'S AFFAIRS

Nature of Operations:

Company is a Private Limited company incorporated on 22nd September 2021 and has its registered office at Ground Floor, H-53, Sector 63, Noida-201301, Uttar Pradesh. As per Memorandum of Association, Company's main activity is the business of providing all kinds of medical appliances and various other related medical equipment with accessories and consumable diagnostic kits Sutures, dialysers, all varieties of catheters, surgical and all other allied medical disposable product.

Financial & Business Performance:

During the year ended March 31, 2026, the Company recorded revenue from operations of INR 9454.82 (INR in thousands), as compared to INR 5708.07 (INR in thousands) in the previous year financial year ended March 31, 2025, representing a growth of 65.64%.

Further, the Company reported a Profit After Tax of INR 765.62 (INR in thousands) for the Financial year ended March 31, 2026, as against INR 497.06 (INR in thousands) in the previous Financial year ended March 31, 2025, reflecting an increase of 54.03%.

3. CHANGE IN NATURE OF BUSINESS

During the financial year under review, there was no change in the nature of Business of the Company.

4. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

There are no loans/ guarantees/ investments /securities given, made, or provided by the company under Section 186 of the Companies Act, 2013. Hence, there are no details/ particulars which are to be included in this report.

5. DETAILS RELATING TO DEPOSITS

The Company has neither invited nor accepted any deposits from the public/members within the meaning of section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposit) Rules, 2014 as amended from time to time during the period under review.

As per Section 134 of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, the details relating to deposits as per Chapter V of the Companies Act, 2013 are explained as follows:

Libocare Medical Trade Private Ltd
Regd Office: GC2S1T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609

- 1) **Details of deposits which are not in compliance with the requirements of Chapter V of the Act:** Since the Company has not accepted any deposit during the year, therefore the provisions of Chapter V of the Act are not applicable.
- 2) **Details of deposit accepted during the year:** Not Applicable
- 3) **Details of deposits remained unpaid or unclaimed at the end of the year:** Not Applicable
- 4) **Whether there has been any default in repayment of Deposits or payment of interest thereon during the year and if so, number of cases and the total amount involved:** Not Applicable
 - (i) **At the beginning of the year** - Not Applicable
 - (ii) **Maximum during the year** - Not Applicable
 - (iii) **At the end of the year** - Not Applicable

6. AMOUNT TRANSFERRED TO RESERVES

During the year under review, no amount was transferred to any of the reserves by the Company.

7. DIVIDEND RECOMMENDED BY THE BOARD

The Company intends to accumulate the profits of the Company for the further growth of the Company. Hence, the Board of Directors does not recommend any dividend for the Financial Year ended on 31st March, 2026.

8. COMPANIES/BODY CORPORATES WHICH HAVE BECOME OR CEASED TO BE SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES DURING THIS FINANCIAL YEAR

The Company does not have any holding, subsidiaries, Joint Ventures or Associate Companies.

Sl. No	Name of the Body Corporate	Nature of relationship	Date of incidence/ceasing of the relationship	Details of the Body Corporate	Board observations /Remarks
None					

Libocare Medical Trade Private Ltd
 Regd Office: GC2S1T12 Ground Floor,
 H-53, Sector 63, Noida, Uttar Pradesh,
 201301.

Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
 U51909UP2021PTC152609

9. PERFORMANCE OF SUBSIDIARIES ASSOCIATES AND JOINT VENTURE COMPANIES:

The company does not have any subsidiary, joint venture or associate companies; thus it is not required to give details as required under Rule 8(5) (iv) of Companies (Accounts) Rules, 2014.

10. DIRECTORS AND KEY MANAGERIAL PERSONNEL

a) Directors and Key Managerial Personnel (KMP)

Composition as on date of signing of Report: The Board of Directors comprise of the following Directors as on the date of signing of the report.

Name of the Director	Designation	Date of Appointment
Mr. Simon Mitterer	Director	September 22, 2021
Mr. Garvit Aggarwal	Director	September 22, 2021

Changes in Directors and KMPs during the year:

There were no changes in the composition of Board of Director in the Financial year 2025-26.

During the Financial Year 2025-26, there was no appointment of any Key Managerial Personnel as per the provisions of Section 203 read with Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 of the Companies Act, 2013. Further, being a private limited company, the provisions relating to the appointment of Key Managerial Personnel are not applicable to the Company.

Changes in Directors after close of financial year till signing of Board Report:

There were no changes in the composition of Board of Directors after closure of financial year till signing of Board Report.

b) Declaration by Independent Director(s) and re-appointment, if any

The Company being private limited company, the Company is not required to comply with the provisions of section 149 of the Companies Act, 2013.

c) Statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the Independent Directors appointed during the year

Libocare Medical Trade Private Ltd
Regd Office: GC2S1T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609

The provisions under Section 149 (7) of the Companies Act, 2013, pertaining to the appointment of Independent Directors do not apply to our Company.

d) Retirement by Rotation

The Company being the Private Limited Company, Retirement by Rotation of directors is not required to be done by the Company as per the relevant provisions of the Companies Act, 2013.

e) Formal Annual Evaluation

The Company does not fall under the classes of the Companies specified under Rule 8(4) of Companies (Accounts) Rules, 2014 and hence, the formal annual evaluation by the Board of its own performance and that of its Committee(s) and Individual directors is not required.

11. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors of your Company have met 4 (four) times during the year under review. The maximum interval between any two meetings was within the period as prescribed under the Companies Act, 2013.

The details of the Board Meetings, the number of Directors, and their attendance are as under:

Sr. No.	Date of Meeting	Total Number of Directors as on the date of Meeting	Attendance		
			Total Number of meetings which the Directors was entitled to attend	Total Number of Meetings the Directors attended	Percentage (%) of attendance
1.	July 09, 2025	2	4	4	100%
2.	September 22, 2025	2	4	4	100%
3.	September 29, 2025	2	4	4	100%
4.	January 16, 2026	2	4	4	100%

Libocare Medical Trade Private Ltd
Regd Office: GC2S1T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609

12. GENERAL MEETINGS HELD DURING THE YEAR:

As per the applicable provisions of the Companies Act, 2013, the Company has called the following General Meetings during the financial year under review. The dates for the same are as follows:

Sr. No.	Date of Meeting	Type of Meeting
1	September 29, 2025	Annual General Meeting
2	September 22, 2025	Extra-Ordinary General Meeting

13. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

Except as disclosed elsewhere in this report, there have been no material changes and commitments which can affect the financial position of the Company occurred between the end of the financial year of the Company and date of this report and which may require disclosure.

14. CAPITAL STRUCTURE

There is no change in the authorised and in paid up share capital of the Company during the financial year. The Company's Equity Share Capital position as of March 31, 2026, is as follows: -

The current share capital of the Company is as follows:

Authorised capital: INR 10,00,000/-

Paid up capital: INR 10,00,000/-

Detail of paid-up share capital is as under -

1. Simon Mitterer: 99,999 equity shares of INR 10/- each
2. Garvit Aggarwal (Nominee of Simon Mitterer): 1 equity shares of INR 10/- each

Libocare Medical Trade Private Ltd
Regd Office: GC2S1T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609

15. SHARE CAPITAL**a) Issue of equity shares with differential rights**

The Company has not issued any equity shares with differential rights as per the provision in rule 4(4) of Companies (Share Capital and Debentures) Rules, 2014. Hence, the disclosure requirements in this regard are not applicable to the Company.

b) Issue of sweat equity shares

The Company has not issued any sweat equity shares as provided in rule 8(13) of Companies (Share Capital and Debentures) Rules, 2014. Hence, the disclosure requirements in this regard are not applicable to the Company.

c) Issue of employee stock options

The Company has not issued any employee stock options as provided in rule 12(9) of Companies (Share Capital and Debentures) Rules, 2014. Hence, the disclosure requirements in this regard are not applicable to the Company.

d) Details of the voting rights that are not exercised directly by the employees in respect of shares to which the scheme relates

The Company has not made any provision of money for purchase of its own shares by employees or by trustees for the benefit of employees as provided in rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014. Hence, the disclosure requirements in this regard are not applicable to the Company.

16. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

17. FRAUDS REPORTED BY AUDITORS

The Auditors have not reported any frauds under sub-section (12) of Section 143 to the board within such time and in such manner as may be prescribed under the Companies Act, 2013.

Libocare Medical Trade Private Ltd
Regd Office: GC2S1T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609

18. THE WEB ADDRESS, IF ANY, WHERE ANNUAL RETURN REFERRED TO IN SUB-SECTION (3) OF SECTION 92 HAS BEEN PLACED

Pursuant to Section 134(3)(a) of the Companies Act, 2013, every Company shall place a copy of the Annual Return on the website of the Company, if any, and the web link of such annual return shall be disclosed in the Board's Report.

Since the Company maintain website of its own, hence, the requirement of Section 92 read with Section 134(3)(a) of the Companies Act, 2013 applicable to the Company, pertaining to uploading the Annual Return of the Company on its website.

Further, annual return of the Company is uploaded on the website <https://libocare-medical.com/annual-returns/>.

19. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SECTION 188(1) OF THE COMPANIES ACT 2013

Pursuant to the provisions of Section 188 of the Companies Act, 2013 and applicable Rules made thereunder, all related party transactions entered into during the financial year were in the ordinary course of business and on arm's length basis.

Further, the Company had no material contracts or arrangement or transactions during the period under review, also as per MCA Notification No. GSR 464(E), dated 5th June, in case of a Private Company, its Holding, Subsidiary, associate and a subsidiary of a holding Company to which it is also a subsidiary will not be considered as a related party with respect to Section 188, therefore, the requirement of disclosure of related party transactions in terms of Section 134(3)(h) of the Companies Act, 2013 in Form AOC-2 is not applicable to the Company and hence, not annexed herewith.

All related party transactions are reported in note no. 17 in notes to financial statements.

20. DIRECTORS RESPONSIBILITY STATEMENT

Your directors, based on the representation received from the management, confirm that:

a) In the preparation of the annual accounts, the applicable Accounting Standards have been followed along with proper explanation relating to material departures.

b) The directors have selected such accounting policies and applied them consistently and made judgements and estimates that are responsible and prudent so as to give a true and fair view of

Libocare Medical Trade Private Ltd
Regd Office: GC2S1T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609

the state of affairs of the company as on March 31, 2025, and of the profit of the company for the period April 01, 2025, to March 31, 2026.

c) The directors have taken proper and sufficient care for the 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 fraud and other irregularities.

d) The directors have prepared the annual accounts on a going concern basis.

e) The directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; the Company being private limited company this clause is not applicable.

f) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

21. STATUTORY AUDITORS OF THE COMPANY

As per the Section 139, 141 and 142 of Companies Act, 2013, M/s JGAD & Associates, Chartered Accountants (Firm's Registration Number: 029401N) were appointed as Statutory Auditors by members of the Company in the Annual General Meeting held on September 29, 2025, to hold the office till the conclusion of the Annual General Meeting to be held for the financial year ended March 31, 2030, on a remuneration mutually agreed upon by the Board of Directors and the Statutory Auditors.

22. INTERNAL AUDITOR(S) OF THE COMPANY

As per section 138 of Companies Act 2013, appointment of Internal Auditor is not applicable to the company.

23. SECRETARIAL AUDITOR(S) OF THE COMPANY

Provisions of Section 204 of the Companies Act, 2013 are not applicable to the Company thus the Company does not have anything to report under this para.

Libocare Medical Trade Private Ltd
Regd Office: GC2S1T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609

24. EXPLANATION OR COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY AUDITOR AND SECRETARIAL AUDITOR

The Statutory Auditors report does not contain any qualification, reservation or adverse remark or disclaimer on Auditors Report for the Financial Year ended as on March 31, 2026, as presented by the Statutory Auditors, M/s JGAD & Associates, Chartered Accountants (Firm's Registration Number: 029401N).

Further, notes to accounts and Auditors remarks in their report are self- explanatory and do not call for any future comments.

25. THE DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO ARE AS FOLLOWS

The particulars as required to be disclosed pursuant to provision of section 134 (3) (m) of the Companies Act, 2013, read with the rule 8 (3) of the Companies (Accounts) rules, 2014, regarding Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo are mentioned as follows:

(A) Conservation of Energy**a. The steps taken or impact on conservation of energy**

The area of operations of the Company are not energy intensive. However, the Company has a focused strategy to optimize energy consumption by use of energy efficient electrical equipment and appliances.

b. The steps taken by the Company for utilising alternate sources of energy

During the year, the Company has not taken any steps for utilizing alternate sources of energy but wherever possible your company has put efforts to save energy.

c. The capital investment on energy conservation equipment

The area of operations of the Company are not energy intensive, therefore, no such capital investment in the energy conservation equipment was required during the year under review.

Libocare Medical Trade Private Ltd
Regd Office: GC2S1T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609

(B) Technology Absorption

a. The efforts made towards technology absorption

The disclosure of information in terms of Section 134(3)(m) are not applicable and hence not given.

b. The benefits derived like product improvement, cost reduction, product development or import substitution

Based on the area of operations of the Company, disclosure under this section is not applicable and hence not given.

c. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)

(i) the details of technology imported: The Company has not imported any technology during the last three financial years.

(ii) the year of import: Not Applicable

(iii) whether the technology been fully absorbed: Not Applicable

(iv) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof: Not Applicable

d. The expenditure incurred on Research and Development

Given the structure of the Company, there have been no research and development activities undertaken during the year under review.

a) Areas in which Research & Development is carried out – N.A.

b) Benefits derived as a result of the above efforts- N.A.

c) Future plan of action - N.A.

d) Expenditure on R & D - N.A.

(C) Foreign exchange earnings and Outgo

	For the year ended 31 March, 2026 (INR in Thousands)	For the year ended 31 March, 2025 (INR in Thousands)
Foreign Exchange Earnings	9,454.82	5,708.07
Foreign Exchange Outgo	-	-

Libocare Medical Trade Private Ltd
 Regd Office: GC2S1T12 Ground Floor,
 H-53, Sector 63, Noida, Uttar Pradesh,
 201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
 U51909UP2021PTC152609

26. RISK MANAGEMENT

The Company recognizes that risk is an integral part of business and is committed to managing the risks in a proactive and effective manner. Although the provisions of Section 134(3)(n) of the Companies Act, 2013 relating to the formulation of a Risk Management Policy are not mandatorily applicable to the Company, the Board of Directors ensures that risks associated with the business operations are identified, assessed, and mitigated appropriately. In the opinion of the Board, there are no such risks which would threaten the existence of the Company.

27. COMPANY'S POLICY RELATING TO DIRECTORS' APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Director's qualifications, positive attributes, independence of directors and other related matters as provided under Section 178 (3) of the Companies Act, 2013.

28. COMPOSITION OF AUDIT COMMITTEE

The Company does not fall under the class of companies specified under Section 177 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014. Therefore, being a Private Limited Company, the provisions of Section 177 of the Companies Act, 2013 are not applicable to the Company.

29. COMPOSITION OF NOMINATION AND REMUNERATION COMMITTEE

The Company does not fall under the classes of the Companies specified under Section 178 read with Companies (Meetings of Board and its Power) Rules, 2014. Therefore, being a Private Limited Company, the provisions of Section 178 of the Companies Act, 2013 are not applicable to the Company.

30. VIGIL MECHANISM

The provisions of Section 177(9) of the Companies Act, 2013 with respect to establishment of Vigil Mechanism is not applicable to the Company.

Libocare Medical Trade Private Ltd
Regd Office: GC2S1T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609

31. REMUNERATION PAID TO EMPLOYEES (RULE 5 OF COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014)

The provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable to the Company.

32. EMPLOYEE INFORMATION

The Company has a total number of 5 employees as on the closure of the Financial Year 2025-26 which consist of the following:

Particulars	Number of employees
a. Female	2
b. Male	3
c. Transgender	0

33. EMPLOYEE RELATIONS

During the period under review, employee relations remained cordial and smooth resulting in good teamwork. Your directors place on records their appreciation of the contribution made by employees at all levels during the period.

34. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO THE FINANCIAL STATEMENTS

According to Section 134(5)(e) of the Companies Act, 2013, the term Internal Financial Control (IFC) 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.

The Company has maintained adequate financial control system, commensurate with the size, scale and complexity of its operations and ensures compliance with various policies, practices and statutes in keeping with the organization's pace of growth and increasing complexity of operations.

Libocare Medical Trade Private Ltd
Regd Office: GC2S1T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609

35. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

During year under review, there is no such application made under The Insolvency and Bankruptcy Code, 2016 and hence this clause is not applicable.

36. MAINTENANCE OF COST RECORDS

During the year under review, maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 is not required to be maintained by the Company.

37. CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of the Companies Act, 2013 and Rule 9 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 regarding Corporate Social Responsibility are not applicable.

38. DISCLOSURE UNDER SECTION 22 OF THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 states that number of women workers should be more than 10 in order to constitute Internal Complaints Committee (ICC). Since there are less than 10 employees in the Company during year under review hence there is no requirement of Internal Complaints Committee (ICC).

In case of any Complaints of sexual harassment, the same will be reported to the Local Complaints Committee. However, during the year, the Company has not received any complaints of sexual harassment.

Following is a summary of sexual harassment complaints received and disposed of during the year:

- (a) Number of complaints pending at the beginning of the year: 0
- (b) Number of complaints received in the year: 0
- (c) Number of complaints disposed off during the year: 0
- (d) Number of Sexual Harassment Complaints pending beyond 90 days: 0
- (e) Number of cases pending at the end of the year: 0

Libocare Medical Trade Private Ltd
Regd Office: GC2S1T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609

However, the Company is committed to providing a safe and respectful working environment for all its employees and adheres to a zero-tolerance policy towards any form of sexual harassment.

39. DISCLOSURE UNDER MATERNITY BENEFIT ACT, 1961

The Company has less than ten employees and therefore, the provisions of the Maternity Benefit Act, 1961 are not applicable. However, the Company is fully compliant with the provisions of the Maternity Benefit Act, 1961. The Company ensures that all eligible women employees are provided with the mandated leave entitlements, financial benefits, and necessary workplace support. This structure is designed to promote the health and well-being of women during and after pregnancy and reflects the Company's commitment to fostering an inclusive and supportive work environment.

40. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY ANY REGULATORS / COURTS / TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

41. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

During the year under review, there was no loan from the banks or financial institutions availed by the Company or outstanding, and hence this clause is not applicable

42. COMPLIANCE WITH THE SECRETARIAL STANDARDS

During the financial year under review, the Company has complied with applicable Secretarial Standards specified by the Institute of Company Secretaries of India pursuant to Section 118 of the Companies Act, 2013.

43. STATUTORY DISCLOSURES

None of the Directors of your Company is disqualified as per provisions of Section 164(1) or 164(2) of the Companies Act, 2013. The Directors of the Company have made necessary disclosures, as required under various provisions of the Act.

Libocare Medical Trade Private Ltd
Regd Office: GC2S1T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609

44. ADDITIONAL INFORMATION

The additional information required to be given under the Companies Act, 2013 and the Rules made thereunder, has been laid out in the Notes attached to and forming part of the Financial Statements. The Notes to the Financial Statements referred to the Auditors' Report are self-explanatory and therefore do not call for any further explanation.

45. ACKNOWLEDGEMENT

The Board wishes to place on record its appreciation and thanks to the Stakeholders, Bankers, Suppliers, Employees, Professionals and all others for their support and co-operation.

**FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
LIBOCARE MEDICAL TRADE PRIVATE LIMITED**

**SIMON
MITTERER**  Digitally signed by
SIMON MITTERER
Date: 2026.08.27
19:18:35 +05'30'

Simon Mitterer
Director

DIN: 09329653

**Address: Kiendlleiten 19
6365 Kirchberg, Austria**

**Place: Tirol, Austria
Date: August 27, 2026**

**Garvit
Aggarwal**  Digitally signed by
Garvit Aggarwal
Date: 2026.08.27
19:39:12 +05'30'

Garvit Aggarwal
Director

DIN: 08593294

**Address: House No.1509, Ground Floor,
Sector 21D, Faridabad, Haryana, 121012,
India**

**Place: Gurugram
Date: August 27, 2026**

Libocare Medical Trade Private Ltd
Regd Office: GC2S1T12 Ground Floor,
H-53, Sector 63, Noida, Uttar Pradesh,
201301.

 Email: office@libocare.com
www.libocare-medical.com

Company Registration No.:
U51909UP2021PTC152609