



DEEP HEALTH AI INDIA LIMITED

(Formerly known as “Deep Diamond India Limited”) CIN: L24100RJ1994PLC112895

Regd. Office: 506-509 fifth floor, Apeksha, Plot No. 256, Main Road, Hiran Magri, Sector 11, Udaipur, Rajasthan (313001) **Tel:** 0294-3569097.

E-mail: deephealthaiindia@gmail.com Website: www.deephealthaiindia.com

Date: May 29, 2026

To,
The Manager,
BSE Limited
Address: Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400001.

Scrip Code: 539559

Reference: Prior Intimation dated May 22, 2026 and Revised Outcome dated May 28, 2026.

Subject: Submission of Revised outcome of Board Meeting in compliance with the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”).

Dear Sir/Madam,

This is in continuation to our revised outcome uploaded dated May 28, 2026.

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of Deep Health AI India Limited (“the Company”), at its meeting held today i.e. May 29, 2026, through video conferencing deemed to be held at 506-509, Fifth Floor, Apeksha, Plot No. 256, Main Road, Hiran Magri, Sector 11, Udaipur, Rajasthan – 313001, has inter alia considered and approved:

- a) The Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2026, along with the Statutory Auditor’s Report issued thereon, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- b) Considered & approved the appointment of M/s. Valawat & Associates Chartered Accountants as Internal Auditor of the Company for the financial year 2026-2027. (*Annexure A*)

Further to our earlier intimations dated May 22, 2026, and May 27, 2026, regarding the aforesaid Board Meeting, the deferred agenda item relating to approval of the Audited Standalone and Consolidated Financial Results for the financial year ended March 31, 2026, has been duly considered and approved by the Board at the aforesaid meeting.

These intimations are being given pursuant to provisions of Regulation 30 and Schedule III Part A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015. Details as per SEBI Master Circular bearing no. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, are attached as Annexures to this intimation.

The Board Meeting commenced at 02.00 P.M and concluded at 08.11 P.M.

Kindly take the same on your records.

FOR DEEP HEALTH AI INDIA LIMITED
(Formerly known as Deep Diamond India Limited)

Narayan Singh Rathore
Managing Director
DIN: 10900646
Place: Udaipur



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(Annexure A)

Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Master Circular SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026.

Sr. No.	Particulars	Details
1	Name of the Auditor	M/s. Valawat & Associates Chartered Accountants
2	Reason of change viz. Appointment, resignation, removal, death or otherwise;	Appointment M/s. Valawat & Associates as Internal Auditor for FY 2026-27.
3	Date of Appointment	May 29, 2026
4	Terms of Appointment	Appointed as an Internal Auditor of the Company for the Financial year 2026-2027.
5	Brief Profile	M/s. Valawat & Associates established in 1987 having 4 partners in firm. The firm specializes in Audit, Taxation and Banking.
6	Disclosure of Relationship between Directors	Not Applicable



VRSK & Co. LLP

CHARTERED ACCOUNTANTS

A-304, Bhaveshwar Arcade, Shreyas Circle, LBS Marg, Ghatkopar (West) Mumbai - 400086
Phone: +91-22-35736454 | Mob: +91-9820572292 | Email: sureshk18@gmail.com

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF DEEP HEALTH AI LIMITED

(Formerly Known as Deep Diamond India Limited)

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the Standalone Financial Statements of **DEEP HEALTH AI LIMITED** (hereinafter referred to as "the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information (collectively referred to as 'Standalone Financial Statements').

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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act 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.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.



Sr. No.	Key Audit Matter	Auditor's response
1.	<p>Accounting implications arising from acquisition under Insolvency Resolution Process</p> <p>The Company has proposed to acquire Oasis Ceramics Pvt. Ltd. pursuant to the Resolution Plan approved by the Hon'ble National Company Law Tribunal ("NCLT") under the Insolvency and Bankruptcy Code, 2016.</p> <p>As per the approved Resolution Plan, the Company was required to pay total acquisition consideration of ₹32 crore. The Company has paid ₹55 lakh as Earnest Money Deposit (EMD) and ₹2 crore towards the consideration; however, the balance amount could not be remitted within the stipulated timeline. Accordingly, the Company filed an application before the Hon'ble NCLT seeking extension of time for payment of the balance consideration and related reliefs, which remains pending as at the reporting date. Meanwhile, the Resolution Professional invoked the bank guarantee amounting to ₹3.21 crore.</p> <p>Further, members of the Committee of Creditors initiated proceedings consequent to non-compliance with the payment timelines prescribed under the approved Resolution Plan. In the minutes of the meeting of the Committee of Creditors, a resolution was also passed to consider initiation of the liquidation process.</p> <p>Based on management's assessment of the prevailing circumstances, the Company recognised the amount paid and the bank guarantee invoked as an exceptional loss in the standalone financial results.</p> <p>This matter was considered significant to our audit due to the materiality of the amounts involved, ongoing legal and contractual uncertainties, and the significant management judgement involved in determining the related accounting treatment and disclosures.</p> <p>Refer 25.ii to the Standalone Financial Statements</p>	<p>Principal Audit Procedures Performed included the following:</p> <ul style="list-style-type: none"> • We obtained an understanding of the approved Resolution Plan and evaluated management's process for accounting of acquisition-related transactions and contingencies. • We inspected relevant documents including the NCLT order, application filed before the Hon'ble NCLT, correspondence with the Resolution Professional and Committee of Creditors, and other related records. • We evaluated management's assessment regarding the likelihood and financial implications of liquidation proceedings of Oasis Ceramics Pvt. Ltd. and pending legal matters. • We verified payments made towards acquisition consideration, invocation of the bank guarantee and related accounting entries using supporting bank documents and records. • We assessed the appropriateness of the accounting treatment adopted for recognition of exceptional loss in accordance with the applicable accounting standards. • We reviewed the disclosures made in the standalone financial results to assess whether they adequately describe the nature of the transaction, uncertainties involved and consequential financial impact.
	<p>Utilization of Proceeds from Right Issue and Deviation from Objects Stated in the Letter of Offer.</p>	<p>Principal Audit Procedures Performed included the following:</p>



	<p>During the year, the Company raised an amount of Rs.39.97 crore through a Rights Issue. As disclosed in the Letter of Offer, the proceeds were proposed to be utilised, inter alia, towards acquisition of Oasis Ceramics Private Limited pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016, for general corporate purposes and to meet the issue expense.</p> <p>Out of the total proceeds raised, the Company has utilised Rs.2.5 crore towards the objects stated in the Letter of Offer. The balance amount of Rs.37.47 crore was utilised for purposes other than those specified in the Letter of Offer, namely investment in securities through recognised stock exchange. The aforesaid deviation in utilisation of issue proceeds was subsequently ratified by the shareholders at the Extra-Ordinary General Meeting held on 22nd January 2026.</p> <p>Considering the significance of the amount involved, regulatory compliances relating to utilisation of issue proceeds and adequacy of related disclosures in the financial statements, the matter was considered to be a Key Audit Matter.</p> <p>Refer 25.iii to the Standalone Financial Statements</p>	<ul style="list-style-type: none"> • Obtained and examined the Letter of Offer and related Board and shareholder resolutions pertaining to the Rights Issue; • Verified the utilisation of Rights Issue proceeds with supporting bank statements, books of account and underlying documents; • Examined the nature and purpose of utilisation of funds and assessed whether the same was in accordance with the objects stated in the Letter of Offer; • Verified the approval and ratification obtained from shareholders in the Extra-Ordinary General Meeting held on 22nd January 2026 in respect of the deviation in utilisation of proceeds; and • Assessed the adequacy and appropriateness of disclosures made in the financial statements in respect of utilisation and deviation of Rights Issue proceeds.
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Other Information

The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the annual report but does not include the Financial Statements and our auditor's report thereon.

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance including Other Comprehensive



Income, Cash Flows and Changes in Equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Statements 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 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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) 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.

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143 (11) of the Act, we give in "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:
 - 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 appears from our examination of those books;



- c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity 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 written representations received from the directors as on March 31, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164 (2) of the Act.
- f) 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 Companies Act, 2013, 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. The remuneration paid to the directors is within the limits prescribed under the Act and is not in excess of the limit prescribed under Section 197 read with Schedule V to the Act."
- g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure-B.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with the 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, we report that:
- i) The Company does not have any pending litigations which would impact its financial position other than those mentioned in notes to accounts;
- ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
- iii) There were no amounts which were required to be transferred to the Investors Education and Protection Fund by the Company;
- iv)(a) As per the information and explanation given to us by the management, no funds 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 entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) As per the information and explanation given to us by the management, no funds have been received by the company from any person or entity, including foreign entities ("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; and

- (c) On the basis of above representations, nothing has come to our notice that has caused us to believe that the above representations contained any material misstatement.
- v) The Company has declared and paid dividend during the year in compliance with the provisions of Section 123 of the companies Act, 2013 to the extent applicable.
- vi) Based on our examination, which included test checks, and other generally accepted audit procedures performed by us, we report that the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility the same has operated throughout the year 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 and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For **V R S K & CO. LLP**
(Formerly known as V R S K & CO.)
Chartered Accountants
Firm Regn No. 111426W/W100988


SURESH G. KOTHARI
Partner
Membership No. 047625
UDIN: 26047625VVAWOL4406

Place : Mumbai
Dated : May 29, 2026



ANNEXURE-A TO INDEPENDENT AUDITOR'S REPORT

The Annexure referred to in paragraph 1 under the 'Report on Other Legal and Regulatory Requirements' our report to the members of **DEEP HEALTH AI LIMITED**, ('the Company') for the year ended on March 31, 2026. We report that: -

i. In respect of Property Plant and Equipment and Intangible Assets: -

- (a) (A)The Company is maintaining proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment;
- (B)The Company does not have any intangible assets, hence Clause 3(i)(a)(B) is not applicable.
- (b) The Company has a regular program of physical verification of PPE which is, in our opinion, reasonable having regard to the size of the Company and the nature of its assets. In accordance with this program, certain PPE have been physically verified by the management during the year and no material discrepancies have been noticed on such verification;
- (c) As per the information and explanation given to us by the management and the records examined by us, the title deeds of immovable properties as disclosed in Note 3 on Investment in immovable property to the financial statements are held in the name of the company.
- (d) As per the information and explanation given to us by the management of the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and hence provisions of Clause 3(i)(d) of the Order are not applicable to the Company;
- (e) As per the information and explanation given to us by the management, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder and hence provisions of Clause 3(i)(e) of the Order are not applicable to the Company.

ii. In respect of its inventories:

- (a) Physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate; No material discrepancies were noticed in the books of account;
- (b) As per the information and explanation given to us by the management, the Company has not availed any working capital facility from any banks or financial institutions on the basis of security of current assets and hence provisions of Clause 3(ii)(b) of the Order are not applicable to the Company.

iii. According to the information and explanations given to us, the Company has made investment and also provided advances to companies, firms, Limited Liability Partnership and other parties details are as follows:

(Rs. in '00)

Aggregate amount during the year	Guarantees	Security	Loans & Advances in nature of loans
Subsidiaries	0	0	0
Holding	0	0	0



Joint Ventures	0	0	0
Associates	0	0	0
Common Directors	0	0	0
Others	0	0	15,000

(Rs. in '00)

Balance outstanding as at Balance sheet Date	Guarantees	Security	Loans & Advances in nature of loans
Subsidiaries	0	0	0
Holding	0	0	0
Joint Ventures	0	0	0
Associates	0	0	1,68,926.07
Common Directors	0	0	0
Others	0	0	3,78,631.95

- (b) In our opinion and according to the information and explanations given to us, the terms and conditions of the grants of loans and advances in the nature of loans are, prima facie, not prejudicial to the interest of the Company, except in respect of a loan amounting to Rs. 2.27 Crore.
- (c) According to information and explanations given to us and based on our audit procedures repayment of none of the loans is stipulated, all loans are repayable on demand.
- (d) In absence of stipulated repayment schedule of principal, we are unable to comment as to whether there is any amount which is overdue for more than 90 days and the company has taken reasonable steps for recovery of the principal amount.
- (e) None of the loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.
- (f) The Company has granted a loan which is repayable on demand or without specifying any terms or period of repayment to promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013.
- iv. In our opinion and according to the information and explanation given to us, the Company has not granted any loans or provided any guarantee or security to the parties covered under Section 185 of the Act. Further, the Company has complied with provisions of Section 186 in respect of grant of loans and making investments as applicable.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed thereunder to the extent notified.
- vi. According to the information and explanations given to us, the Company does not require maintaining cost records as prescribed by the Central Government under sub-section (1) of Section 148 of the Act.



- vii. (a) According to the records of the Company, the Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income-tax, GST, duty of customs or cess and other statutory dues applicable to it. No undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, GST, duty of customs or cess and other statutory dues were outstanding, as at 31.03.2026, for a period of more than six months from the date they became payable.
- (b) According to the records of the Company and information and explanations given to us no dues of income tax, GST, duty of customs or cess that have not been deposited on account of any disputes.
- viii. According to the information and explanations given to us, there are no transactions that are not recorded in the books of accounts and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- ix. (a) Based on our audit procedures and according to the information and Explanations given to us by the management, we are of the opinion that the Company has not defaulted in repayment of dues to financial institutions and bank;
- (b) According to the information and explanations given to us, the company has not been declared willful defaulter by any bank or financial institution or government or any government authority;
- (c) According to the information and explanations given to us, the Company has not availed any term loan facility and hence provisions of Clause 3(ix)(c) of the aforesaid Order are not applicable to the Company;
- (d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the company;
- (e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- (f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies,
- x. (a) Based on our audit procedures and according to the information and explanations given to us by the management, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and hence provisions of Clause 3(x)(a) of the Order are not applicable to the Company;
- (b) In our opinion and according to the information and explanation given to us, the company has utilized fund raised by way of Right issue of shares (at premium) for the purpose for which they were raised except for the following :
(Rs. In '00)



Nature of Securities	Purpose for which funds were raised	Total Amount raised	Amount utilized for the other purpose	Unutilized balance as at the Balance sheet date	Remarks
Equity Shares	Acquisition of Oasis Ceramics Private Limited pursuant to Insolvency and Bankruptcy Code, 2016	30,00,000	30,00,000	0	Entire amount diverted to investment in Equity.
Equity Shares	To meet General corporate purposes	9,62,760	7,61,260	0	Partially utilised; balance diverted to investment in Equity and share issue expense.
Equity Shares	To meet the expenses of the Issue	35,000	0	0	Excess Utilization Rs 13.86 Lacs

- xi. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company noticed or reported during the year, nor have we been informed of any such case by the management. Clause 3(xi)(a) to (c) of the Order is, therefore, not applicable to the Company for the year under audit.
- xii. The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to the Company and hence provisions of Clause 3(xii) (a) to (c) of the Order are not applicable to the Company.
- xiii. The Company has not entered into the transaction with the related parties in compliance with the provisions of the Section 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required under Accounting Standard (AS)18, Related Party Disclosures specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- xiv. (a) In our opinion and based on our examination, the company has an internal audit system commensurate with the size and nature of its business;
- (b) We have considered internal audit reports of the company issued till date, for the year under audit.



- xv. The Company has not entered into any non-cash transactions with its directors or the persons connected with him and hence provisions of Clause 3(xv) of the Order are not applicable to the Company.
- xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934, hence reporting in clause 3(xvi) (a) to (d) is not required.
- xvii. According to the information and explanations given to us, the company has not incurred any cash losses during the year under audit as well as in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year, and hence provisions of Clause 3(xix) of the Order are not applicable to the Company.
- xix. According to the information and explanations given to us and 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, 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 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. According to the information and explanations given to us, the Company need not spend any amount as required in the Section 135 of the said Act. Accordingly, provisions of Clause 3(xxi) (a) and (b) of the Order are not applicable to the Company.
- xxi. According to the information and explanations given to us, there were no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

Place : Mumbai
Dated : May 29, 2026



For **V R S K & CO. LLP**
(Formerly known as V R S K & CO.)
Chartered Accountants
Firm Regn No. 111426W/W100988


SURESH G. KOTHARI
Partner
Membership No. 047625
UDIN: 26047625VVAWOL4406

ANNEXURE-B TO INDEPENDENT AUDITOR'S REPORT

The Annexure referred to in paragraph 2(f) under the 'Report on Other Legal and Regulatory Requirements' our report to the members of **DEEP HEALTH AI LIMITED**, ('the Company') for the year ended on March 31, 2026.

Report on the Internal Financial Controls under Clause (i) of Sub-Section 3 of Section 143 of the Act

We have audited internal financial controls over financial reporting of **DEEP HEALTH AI LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the Financial Statements of the Company for the year then ended on that date.

Management's Responsibility for the Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on Company's internal financial controls over financial reporting 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') and the Standards on Auditing deemed to be prescribed under Section 143(10) of the Act to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial controls and both issued by the ICAI. Those Standards and Guidance note require that we comply with ethical requirements and plan and perform audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedure to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls 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



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

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide a reasonable assurance regarding the reliability of financial reporting and preparation of Financial Statements for external purpose in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that:

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
2. Provide reasonable assurance that the transactions are recorded as necessary to permit preparation of Financial Statements in accordance with the generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations 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 over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material aspects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **V R S K & CO. LLP**
(Formerly known as V R S K & CO.)
Chartered Accountants
Firm Regn No. 111426W/W100988



SURESH G. KOTHARI
Partner
Membership No. 047625
UDIN: 26047625VVAWOL4406



Place : Mumbai
Dated : May 29, 2026

DEEP HEALTH AI INDIA LIMITED

Formerly Known as "DEEP DIAMOND INDIA LIMITED"

CIN : L24100RJ1994PLC112895

Regd. Office: 506-509, fifth floor, Apeksha, Plot No.256, Main Road, Hiran Magri, Sector-11, Udaipur, Rajasthan (313001)

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lacs)

Sr. No.	Particulars	Quarter ended			Year ended	
		Audited	Unaudited	Audited	Audited	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Current Year	Current Year	Previous Year	Current Year	Previous Year
1	Revenue from operations	25.00	50.00	45.00	425.00	125.91
	-Jewellery Business	-	-	-	-	20.91
	-Pharmaceutical Business	25.00	50.00	45.00	425.00	105.00
2	Other income	18.22	371.41	25.37	424.02	74.63
3	Total income (1+2)	43.22	421.41	70.37	849.02	200.54
4	Expenses					
	a) Cost of material consumed	-	-	-	-	-
	b) Purchase of Stock -in-Trade	-	-	-	-	-
	c) Changes in inventories of finished goods work-in-progress and Stock -in-Trade	-	-	-	-	14.51
	d) Employee benefits expense	5.89	4.45	3.42	18.81	16.74
	e) Finance costs	0.73	0.62	3.46	2.71	9.42
	f) Depreciation	0.13	0.11	0.20	0.78	1.06
	g) Other expenses	13.74	35.15	17.78	72.64	48.96
	Total expenses	20.49	40.33	24.86	94.94	90.68
5	Profit/ (Loss) before exceptional items and tax (3-4)	22.73	381.08	45.51	754.08	109.86
6	Exceptional items	577.84	-	-	(577.84)	-
7	Profit/(Loss) before tax (5-6)	(555.11)	381.08	45.51	176.24	109.86
8	Tax expenses :					
	Current tax- current year	(103.16)	61.32	8.00	46.33	27.76
	prior year	-	-	(3.97)	-	(3.97)
	Deferred tax liability/ (asset)	-	-	-	-	-
9	Profit/ (Loss) for the period (7-8)	(451.95)	319.76	41.48	129.91	86.07
10	Other Comprehensive Income - (OCI) -(net of tax)	(775.20)	(324.95)	77.23	(1,024.08)	106.21
11	Total Comprehensive Income/(Expense) for the period (9+10)	(1,227.14)	(5.19)	118.71	(894.17)	192.28
12	Paid-up equity share capital (face value of Rs.1/- each)	1,441.50	1,441.50	480.50	1,441.50	480.50
13	Reserves and Surplus excluding Revaluation reserves	4,606.72	4,646.51	1,624.22	4,606.72	1,624.22
14	Basic & Diluted earning per share (face value of Rs.1/- each)*	(0.48)	0.34	0.09	0.14	0.18
13	Basic & Diluted Earning Per Share after extraordinary items (face value of Rs.1/- each)	(0.48)	0.34	0.09	0.14	0.18

* Not annualised, except year end basic and diluted EPS

For Deep Health Ai India Limited



Narayan Singh Rathore
Narayan Singh Rathore
Managing Director
DIN : 10900646

Place: Udaipur
Dated: 29th May, 2026



DEEP HEALTH AI INDIA LIMITED
Formerly Known as "DEEP DIAMOND INDIA LIMITED"

CIN : L24100RJ1994PLC112895

Regd. Office: 506-509, fifth floor, Apeksha, Plot No 256, Main Road, Hiran Magri, Sector-11, Udaipur, Rajasthan (313001)

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 31st MARCH, 2026

(Rs. In Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
A ASSETS		
I Non-Current Assets		
Property, Plant and Equipment	1.03	1.45
Financial Assets:		
Investments	3,299.16	1,002.62
Loans	547.56	828.17
Other Financial Assets		55.00
Deferred Tax Assets (Net)	-	-
Other Non-Current Assets		
Total Non-current Assets	3,847.75	1,887.24
II Current Assets		
Inventories	51.46	51.46
Financial Assets:		
Investments	-	-
Trade Receivables	291.59	50.80
Cash and Cash Equivalents	833.85	330.97
Loans & Advances	86.35	74.05
Other Financial Assets		
Other Current Assets	114.05	0.26
Total Current Assets	1,377.30	507.53
TOTAL ASSETS	5,225.05	2,394.77
B EQUITY AND LIABILITIES		
I Equity		
Equity Share Capital	1,441.50	480.50
Other Equity	3,712.33	1,753.90
Total Equity	5,153.83	2,234.40
Liabilities		
II Non-Current Liabilities:		
Financial Liabilities :		
Borrowings	-	-
Other Non-Current Financial Liabilities	-	-
Provisions		
Deferred Tax Liability (Net)		
Other Non-Current Liabilities		
Total Non-Current Liabilities	-	-
III Current Liabilities		
Financial Liabilities :		
Borrowings	37.28	60.85
Trade Payables	33.50	66.62
a) Dues of micro enterprises and small enterprises	-	-
b) Dues of creditors other than micro enterprises and small enterprises	33.50	66.62
Other Financial Liabilities	-	-
Other Current Liabilities	-	17.98
Provisions	-	-
Current Tax Liabilities (Net)	0.44	14.92
Total Current Liabilities	71.22	160.37
Total Liabilities	71.22	160.37
TOTAL EQUITY AND LIABILITIES	5,225.05	2,394.77

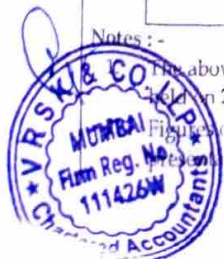
Notes :-

The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in its meeting

held on 29th May, 2026.

Figures of the previous period/year have been regrouped wherever necessary to conform to the current period/year

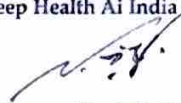
presentation.



3. The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year.
4. During the period, the Company could not make payment to Oasis Ceramics Pvt. Ltd. in accordance with the timelines stipulated under the approved Resolution Plan. Consequently, the members of the Committee of Creditors (COC) initiated proceedings consequent to non-compliance with the payment timelines prescribed under the approved Resolution Plan.. Considering the circumstances and based on management assessment, the Company has recognised the amount paid as an exceptional loss in the standalone financial results.
The Company has also filed an application before the National Company Law Tribunal (NCLT) seeking extension of time and appropriate relief, and the order in this regard is presently awaited.
5. During the year, the Company initiated the strike off process of Microcure Biotech Private Limited under Section 248 of the Companies Act, 2013. The strike off process was pending/ under process as at March 31, 2026.
6. During the year, the Company disposed of its investment in Hemonc Pharma Private Limited on March 28, 2026 and consequently ceased to have joint venture status in the said entity from the date of disposal. The resultant impact, wherever applicable, has been duly considered in the consolidated financial statements.
7. During the year, the Company raised Rs. 39.97 crore through a Rights Issue for purposes stated in the Letter of Offer, including proposed acquisition under IBC proceedings, general corporate purposes and issue expenses. Pending utilization towards the stated objects, the Company deployed Rs.37.47 crore in investments through recognized stock exchanges instead of the proposed objects stated in the Letter of Offer. Such deviation was subsequently approved by the shareholders at the Extra-Ordinary General Meeting held on 22 January 2026. The balance amount of Rs. 2.5 crore was utilized towards the stated objects of the issue

For Deep Health Ai India Limited




Narayan Singh Rathore
Managing Director
DIN : 10900646

Place:Udaipur
Dated: 29th May, 2026



DEEP HEALTH AI INDIA LIMITED
Formerly known as "DEEP DIAMOND INDIA LIMITED"
CIN NO. L24100RJ1994PLC112895
Standalone Cash Flow Statement for the year ended March 31, 2026

(Rs. in Lacs)

		As at 31st March, 2026	As at 31st March, 2025
		Rupees	Rupees
A.	Cash flow from operating activities:		
	Profit/(loss) before tax	176.24	109.86
	Adjustments for:		
	Depreciation	0.78	1.06
	Finance Cost	2.71	9.42
	Profit on Sale of Gold	-329.47	-
	Profit on sale of fixed assets (net)	-	0.05
	Interest Income (net)	-71.17	-74.06
	Other - Dividend Income	-0.06	-
	Operating profit before working capital changes	-220.97	46.33
	Adjustments for:		
	Trade and Other Receivables	-240.79	94.71
	Inventories	-	14.51
	Loans and Advances	323.31	-6.43
	Other Current Tax Liabilities	-13.64	10.86
	Trade Payable & Provisions	-51.10	-9.07
	Cash (used in)/generated from operations	-203.19	150.91
	Income Tax Paid/Refund (Net)	-160.97	-16.75
	Net cash (used in)/from operating activities	-364.16	134.16
B.	Cash flow from investing activities:		
	Purchases & Sale of fixed Assets	-0.36	-0.1
	Sale of Investments	1,244.04	-
	Purchases of Investments	-4,235.19	-97.22
	Interest Income	71.17	74.06
	Dividend Income	0.06	-
	Cash (used in)/from investing activities	-2,920.28	-23.25
C.	Cash flow from financing activities:		
	Proceeds from fresh issue of share capital	3,997.76	-
	Repayment of short term borrowings	-23.57	-105.61
	Right issue expense	-40.02	-
	Dividend paid during the year	-144.15	-
	Finance Cost	-2.71	-9.42
	Net cash (used in)/ from financing activities	3,787.32	-115.03
	Net (decrease)/increase in cash and cash equivalents (A + B + C)	502.87	-4.13
	Cash and cash equivalents at beginning of the period	330.97	335.09
	Cash and cash equivalents at end of the period	833.85	330.97

Previous year's figures have been reworked, regrouped and rearranged wherever necessary.

For Deep Diamond India Limited



Narayan Singh Rathore
Managing Director
DIN : 10900646



DEEP HEALTH AI INDIA LIMITED

Formerly Known as "DEEP DIAMOND INDIA LIMITED"

Regd. Office: 506-509, fifth floor, Apeksha, Plot No.256, Main Road, Hiran Magri, Sector-11, Udaipur, Rajasthan (313001)

Website : www.deephealthaiindia.com

E-mail : info.deepdiamondltd@gmail.com

CIN- L24100RJ1994PLC112895

EXTRACT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST MARCH, 2026

(Rs in lakhs)

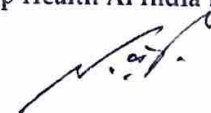
Sl. No	Particulars	Quarter ended 31.03.2026(Audit ed)	Quarter ended 31.03.2025 (Audited)	Year ended 31.03.2026(Au dited)	Year ended 31.03.2025(A udited)
1	Total Income from Operations	43.22	70.37	849.02	200.54
2	Net Profit / (Loss) for the period (before tax and exceptional items)	22.73	45.51	754.08	109.86
3	Net Profit / (Loss) for the period before tax (after exceptional items)	(555.11)	45.51	176.24	109.86
4	Net Profit / (Loss) for the period after tax (after exceptional items)	(451.95)	41.48	129.91	86.07
5	Total comprehensive income for the period [comprising profit/(loss) for the period (after tax) and other comprehensive income (after tax)]	(1,227.14)	118.71	(894.17)	192.28
6	Equity Share Capital	1,441.50	480.50	1,441.50	480.50
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	4,606.72	1,624.22	4,606.72	1,624.22
8	Earnings Per Share (of Rs.1/- each) (for continuing and discontinued operations)- (Not annualised) Basic & Diluted	(0.48)	0.09	0.14	0.18

Not annualised for the quarter

Notes:

- The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligation and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Standalone Financial Results are available on the website of the Stock Exchange www.bseindia.com and the Company's website www.deephealthaiindia.com
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 29th May, 2026.

For Deep Health Ai India Limited


Narayan Singh Rathore
Managing Director
DIN : 10900646



Place: Udaipur
Dated: 29th May, 2026



DEEP HEALTH AI INDIA LIMITED

Formerly Known as "DEEP DIAMOND INDIA LIMITED"

Regd. Office 506-509, fifth floor, Apeksha, Plot No 256, Main Road, Hiran Magri, Sector-11, Udaipur, Rajasthan (313001)

CIN: L24100RJ1994PLC112895

E-Mail: info.deepdiamondltd@gmail.com

Website: www.deephealthaiindia.com

Segment Reporting (Standalone)

The Company is responsible for Segment reporting as per IndAS -108 "Operating Segment" specified under section 133 of the Companies Act, 2013 As the Company is engaged in two segments viz. Jewellery of Gold and Diamond Studded and Marketing of Pharmaceutical goods in India.

(Rs. In Lacs)

Particulars	Quarter Ended March 31, 2026 (Audited)	Year Ended March 31, 2026 (Audited)	Year Ended March 31, 2025 (Audited)
1. Segment Revenue (Income) (Net sale/income from each segment should be disclosed)			
Jewellery Business	0.00	0.00	20.91
Pharmaceutical Business	25.00	425.00	105.00
Less: Intersegment revenue	0.00	0.00	0.00
Revenue from operations	25.00	425.00	125.91
2. Segment Results			
Jewellery Business	0.00	0.00	-5.12
Pharmaceutical Business	5.24	332.77	47.13
Add: Other Income	18.22	424.02	74.63
Total Profit before tax	23.46	756.79	116.64
i. Finance Cost	0.73	2.71	6.78
ii. Other Unallocable Expenditure net off Unallocable income	0.00	-577.84	0.00
3. Profit before Tax and Exceptional Items	22.73	754.08	109.86
4. Exceptional Items	-577.84	-577.84	0.00
5. Profit before Tax	-555.11	176.24	109.86
4. Current Tax - Current year	-103.16	46.33	23.79
5. Profit after Tax	-451.95	129.91	86.07
6. Share of Profit / (Loss) from Associate Co / Joint Venture	0.00	0	0.00
7. Other Comprehensive Income	-775.20	-1024.08	106.21
8. Profit after OCI	-1227.14	-894.17	192.28
9. Segment Asset			
Jewellery Business	51.46	51.46	106.66
Pharmaceutical Business	940.38	940.38	383.01
other Income	0.00	0.00	0.00
Total Segment Asset	991.84	991.84	489.67
Un-allocable Assets	4233.21	4233.21	1904.84
Net Segment Asset	5225.05	5225.05	2394.51
10. Segment Liabilities			
Jewellery Business	0.00	0.00	0.00
Pharmaceutical Business	0.00	0.00	0.00
other Income	0.00	0.00	0.00
Total Segment Liabilities	0.00	0.00	0.00
Un-allocable Liabilities	5225.05	5225.05	2394.51
Net Segment Liabilities	5225.05	5225.05	2394.51

Place: Udaipur
Date: 29/05/2026



For Deep Health Ai India Limited

Narayan Singh Rathore
Narayan Singh Rathore
Managing Director
DIN 10900646





VRSK & Co. LLP

CHARTERED ACCOUNTANTS

A-304, Bhaveshwar Arcade, Shreyas Circle, LBS Marg, Ghatkopar (West) Mumbai - 400086
Phone: +91-22-35736454 | Mob: +91-9820572292 | Email: sureshk18@gmail.com

INDEPENDENT AUDITORS' REPORT

**TO THE MEMBERS OF
DEEP HEALTH AI LIMITED**

(Formerly known as Deep Diamond India Limited)

Report on the Audit of Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Statements of **DEEP HEALTH AI LIMITED** (hereinafter referred to as the 'Parent Company') and its Subsidiary Company, Associate Company and a Joint Venture (together referred to as "Group"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information (collectively referred to as 'Consolidated Financial Statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 (hereinafter referred to as "the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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 together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act 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.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a



separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor's response
1.	<p>Accounting implications arising from acquisition under Insolvency Resolution Process</p> <p>The Company has proposed to acquire Oasis Ceramics Pvt. Ltd. pursuant to the Resolution Plan approved by the Hon'ble National Company Law Tribunal ("NCLT") under the Insolvency and Bankruptcy Code, 2016.</p> <p>As per the approved Resolution Plan, the Company was required to pay total acquisition consideration of ₹32 crore. The Company has paid ₹55 lakh as Earnest Money Deposit (EMD) and ₹2 crore towards the consideration; however, the balance amount could not be remitted within the stipulated timeline. Accordingly, the Company filed an application before the Hon'ble NCLT seeking extension of time for payment of the balance consideration and related reliefs, which remains pending as at the reporting date. Meanwhile, the Resolution Professional invoked the bank guarantee amounting to ₹3.21 crore.</p> <p>Further, members of the Committee of Creditors initiated proceedings consequent to non-compliance with the payment timelines prescribed under the approved Resolution Plan. In the minutes of the meeting of the Committee of Creditors, a resolution was also passed to consider initiation of the liquidation process.</p> <p>Based on management's assessment of the prevailing circumstances, the Company recognised the amount paid and the bank guarantee invoked as an exceptional loss in the standalone financial results.</p> <p>This matter was considered significant to our audit due to the materiality of the amounts involved, ongoing legal and contractual uncertainties, and the significant management judgement involved in determining the related accounting treatment and disclosures.</p> <p>Refer 25.ii to the Standalone Financial Statements</p>	<p>Principal Audit Procedures Performed included the following:</p> <ul style="list-style-type: none"> • We obtained an understanding of the approved Resolution Plan and evaluated management's process for accounting of acquisition-related transactions and contingencies. • We inspected relevant documents including the NCLT order, application filed before the Hon'ble NCLT, correspondence with the Resolution Professional and Committee of Creditors, and other related records. • We evaluated management's assessment regarding the likelihood and financial implications of liquidation proceedings of Oasis Ceramics Pvt. Ltd. and pending legal matters. • We verified payments made towards acquisition consideration, invocation of the bank guarantee and related accounting entries using supporting bank documents and records. • We assessed the appropriateness of the accounting treatment adopted for recognition of exceptional loss in accordance with the applicable accounting standards. • We reviewed the disclosures made in the standalone financial results to assess whether they adequately describe the nature of the transaction, uncertainties involved and consequential financial impact.



	<p>Utilization of Proceeds from Right Issue and Deviation from Objects Stated in the Letter of Offer.</p>	<p>Principal Audit Procedures Performed included the following:</p>
<p>2.</p>	<p>During the year, the Company raised an amount of Rs. 39.97 crore through a Rights Issue. As disclosed in the Letter of Offer, the proceeds were proposed to be utilised, inter alia, towards acquisition of Oasis Ceramics Private Limited pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016, for general corporate purposes and to meet the issue expense.</p> <p>Out of the total proceeds raised, the Company has utilised Rs.2.5 crore towards the objects stated in the Letter of Offer. The balance amount of Rs. 37.47 crore was utilised for purposes other than those specified in the Letter of Offer, namely investment in securities through recognised stock exchange. The aforesaid deviation in utilisation of issue proceeds was subsequently ratified by the shareholders at the Extra-Ordinary General Meeting held on 22nd January 2026.</p> <p>Considering the significance of the amount involved, regulatory compliances relating to utilisation of issue proceeds and adequacy of related disclosures in the financial statements, the matter was considered to be a Key Audit Matter.</p> <p>Refer 25.iii to the Standalone Financial Statements</p>	<ul style="list-style-type: none"> • Obtained and examined the Letter of Offer and related Board and shareholder resolutions pertaining to the Rights Issue; • Verified the utilisation of Rights Issue proceeds with supporting bank statements, books of account and underlying documents; • Examined the nature and purpose of utilisation of funds and assessed whether the same was in accordance with the objects stated in the Letter of Offer; • Verified the approval and ratification obtained from shareholders in the Extra-Ordinary General Meeting held on 22nd January 2026 in respect of the deviation in utilisation of proceeds; and • Assessed the adequacy and appropriateness of disclosures made in the financial statements in respect of utilisation and deviation of Rights Issue proceeds.

Other Information

The Parent Company's Board of Directors are responsible for the other information. The other information comprises the information included in the annual report, but does not include the Consolidated Financial Statements and our auditor's report thereon.

Our opinion on the Consolidated 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 Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.



Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Parent Company's Board of Directors is responsible for the preparation and presentation of these Consolidated Financial Statements in term of the requirements of the Companies Act, 2013 that give a true and fair view of the consolidated financial position, consolidated financial performance including Other Comprehensive Income, consolidated cash flows and consolidated Changes in Equity of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Statements by the Directors of the Parent Company, as aforesaid.

In preparing the Consolidated Financial Statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group 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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated Financial Statements.

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

- Identify and assess the risks of material misstatement of the Consolidated 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group 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 Group'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 Consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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



Other Matters

The Consolidated Financial Statements/information comprised in the Group's Consolidated Financial Statements are inclusive of Rs.17.16 lacs being the net Profit of its associate company being the Parent's share for the year ended 31st March, 2026. Financial statements of subsidiary and associate company have been audited by other auditors, whose reports have been furnished to us by the management of the Parent Company and our opinion on the consolidated financial statements, in so far as it relates to the said amounts and disclosures is based solely on the report of such other auditors.

The Parent Company has disposed of its investment in the joint venture, namely Hemonc Pharma Private Limited on 28.03.2026. Further, the Company has initiated strike off process for its subsidiary, namely Microcure Biotech Private. Limited under Companies Act,2013.

Our opinion on the Consolidated Financial Statements is not modified in respect of the above matters with respect to our reliance on the financial statements audited by other auditors.

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, we report, to the extent applicable, that:

- 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 of the aforesaid Consolidated Financial Statements;
- b) In our opinion, proper books of account as required by law to be maintained by the Group including relevant records relating to preparation of the aforesaid Consolidated Financial Statements, have been kept so far as it appears from our examination of those books and records of the Parent Company;
- c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account and records maintained by the Group for the purpose of preparation of the Consolidated Financial Statements;
- d) In our opinion, the aforesaid Consolidated Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015 as amended.
- e) On the basis of written representations received from the directors of the Group Companies as on March 31, 2026, and taken on record by the respective Board of Directors, none of the directors of the Group Companies is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164 (2) of the Act;
- f) 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 Parent Company has not paid and provided remuneration to its directors during the year.

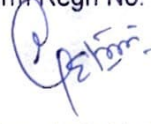


- g) With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls relevant to the Parent Company's preparation of the Consolidated Financial Statements, we refer to Annexure-B of our report of even date on the Standalone Financial Statements of the Parent Company; and
- 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, we report that:
- i) There were no pending litigations which would impact the consolidated financial position of the Group.
 - ii) The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Parent Company and its Associate Companies.
 - iv) (a) As per the information and explanation given to us by the management, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Parent Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Parent Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) As per the information and explanation given to us by the management, no funds have been received by the Parent Company from any person or entity, including foreign entities ("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; and
 - (c) On the basis of above representations, nothing has come to our notice that has caused us to believe that the above representations contained any material mis-statement.
- v) The Company has declared and paid dividend during the year in compliance with the provisions of Section 123 of the companies Act, 2013 to the extent applicable.



vi) Based on our examination, which included test checks, and other generally accepted audit procedures performed by us, we report that the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility the same has operated throughout the year 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 and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For and on behalf of
V R S K & CO. LLP
(Formerly known as V R S K & Co)
Chartered Accountants
Firm Regn No. 111426W/W100988



(Suresh G. Kothari)
Partner

Membership No. 047625

UDIN : 26047625WHKKHS5439



Place: Mumbai
Dated: May 29, 2026

DEEP HEALTH AI INDIA LIMITED
Formerly Known as "DEEP DIAMOND INDIA LIMITED"
CIN : L24100RJ1994PLC112895

Regd. Office: 506-509, fifth floor, Apeksha, Plot No.256, Main Road, Hiran Magri, Sector-11, Udaipur, Rajasthan (313001)

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lacs)

Sr. No.	Particulars	Quarter ended			Year ended	
		Audited			Audited	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Current Year	Current Year	Previous Year	Current Year	Previous Year
1	Revenue from operations	25.00	50.00	45.00	425.00	125.91
	-Jewellery Business	-	-	-	-	20.91
	-Pharmaceutical Business	25.00	50.00	45.00	425.00	105.00
2	Other income	18.22	371.41	25.37	424.02	74.63
3	Total income (1+2)	43.22	421.41	70.37	849.02	200.54
4	Expenses					
	a) Cost of material consumed	-	-	-	-	-
	b) Purchase of Stock -in-Trade	-	-	-	-	-
	c) Changes in inventories of finished goods work-in-progress and Stock -in-Trade	-	-	-	-	14.51
	d) Employee benefits expense	5.89	4.45	3.42	18.81	16.74
	e) Finance costs	0.73	0.62	3.46	2.71	9.42
	f) Depreciation	0.16	0.11	0.24	0.81	1.11
	g) Other expenses	13.79	35.15	17.98	72.64	49.16
	Total expenses	20.57	40.33	25.10	94.97	90.94
5	Profit/ (Loss) before exceptional items and tax (3-4)	22.65	381.08	45.27	754.05	109.60
6	Exceptional items	577.17	-	-	577.17	-
	Share of Profit / (Loss) from Associate	0.66	(15.28)	(6.10)	(17.16)	1.91
	Share of Profit / (Loss) in Joint Venture	-	-	(0.08)	-	(0.08)
7	Profit/(Loss) before tax (5-6)	(553.86)	365.80	39.10	159.72	111.44
8	Tax expenses :					
	Current tax- current year	(103.16)	61.32	8.00	46.33	27.76
	prior year	-	-	-	-	-
	Deferred tax liability/ (asset)	-	-	(3.97)	-	(3.97)
9	Profit/ (Loss) for the period (7-8)	(450.70)	304.48	35.07	113.39	87.65
10	Other Comprehensive Income - (OCI) -(net of tax)	(775.19)	(324.95)	77.23	(1,024.07)	106.21
11	Total Comprehensive Income/(Expense) for the period (9+10)	(1,225.89)	(20.47)	112.30	(910.68)	193.86
12	Paid-up equity share capital (face value of Rs.1/- each)	1,441.50	1,441.50	480.50	1,441.50	480.50
13	Reserves and Surplus excluding Revaluation reserves	4,607.38	4,646.51	1,540.03	4,589.56	1,626.00
14	Basic & Diluted earning per share (face value of Rs.1/- each)*	(0.48)	0.21	0.07	0.12	0.18
13	Basic & Diluted Earning Per Share after extraordinary items (face value of Rs.1/- each)	(0.48)	0.21	0.07	0.12	0.18

* Not annualised, except year end basic and diluted EPS

For Deep Health AI India Limited



Narayan Singh Rathore
Managing Director
DIN : 10900646

Place: Udaipur
Dated: 29th May, 2026



DEEP HEALTH AI INDIA LIMITED
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CIN : L24100RJ1994PLC112895

Regd. Office: 506-509, fifth floor, Apeksha, Plot No.256, Main Road, Hiran Magri, Sector-11, Udaipur, Rajasthan (313001)

AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 31st MARCH, 2026

(Rs. In Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
A ASSETS		
I Non-Current Assets		
Property, Plant and Equipment	1.03	1.49
Financial Assets:		
Investments	3,282.00	1,002.60
Loans	547.56	828.17
Other Financial Assets	-	55.00
Deferred Tax Assets (Net)	-	-
Other Non-Current Assets	-	-
Total Non-current Assets	3,830.59	1,887.26
II Current Assets		
Inventories	51.46	51.46
Financial Assets:		
Investments	-	-
Trade Receivables	291.59	50.80
Cash and Cash Equivalents	833.85	332.39
Bank Balances other than above	86.35	-
Loans	-	74.05
Other Financial Assets	-	-
Other Current Assets	114.05	0.26
Total Current Assets	1,377.30	508.96
TOTAL ASSETS	5,207.89	2,396.21
B EQUITY AND LIABILITIES		
I Equity		
Equity Share Capital	1,441.50	480.50
Other Equity	3,695.17	1,755.04
Total Equity	5,136.67	2,235.54
Liabilities		
II Non-Current Liabilities:		
Financial Liabilities :		
Borrowings	-	-
Other Non-Current Financial Liabilities	-	-
Provisions	-	-
Deferred Tax Liability (Net)	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	-	-
III Current Liabilities		
Financial Liabilities :		
Borrowings	37.28	60.85
Trade Payables	33.50	66.62
a) Dues of micro enterprises and small enterprises	-	-
b) Dues of creditors other than micro enterprises and small enterprises	33.50	66.62
Other Financial Liabilities	-	-
Other Current Liabilities	-	14.92
Provisions	-	-
Current Tax Liabilities (Net)	0.44	18.28
Total Current Liabilities	71.22	160.67
Total Liabilities	71.22	160.67
TOTAL EQUITY AND LIABILITIES	5,207.89	2,396.21




Notes :-

1. The above results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 29th May, 2026.
2. Figures of the previous period/year have been regrouped wherever necessary to conform to the current period/year presentation.
3. The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year.
4. During the period, the Company could not make payment to Oasis Ceramics Pvt. Ltd. in accordance with the timelines stipulated under the approved Resolution Plan. Consequently, the members of the Committee of Creditors (COC) initiated proceedings consequent to non-compliance with the payment timelines prescribed under the approved Resolution Plan.. Considering the circumstances and based on management assessment, the Company has recognised the amount paid as an exceptional loss in the standalone financial results.
The Company has also filed an application before the National Company Law Tribunal (NCLT) seeking extension of time and appropriate relief, and the order in this regard is presently awaited.
5. During the year, the Company initiated the strike off process of Microcure Biotech Private Limited under Section 248 of the Companies Act, 2013. The strike off process was pending/under process as at March 31, 2026.
6. During the year, the Company disposed of its investment in Hemonc Pharma Private Limited on March 28, 2026 and consequently ceased to have joint venture status in the said entity from the date of disposal. The resultant impact, wherever applicable, has been duly considered in the consolidated financial statements.
7. During the year, the Company raised Rs. 39.97 crore through a Rights Issue for purposes stated in the Letter of Offer, including proposed acquisition under IBC proceedings, general corporate purposes and issue expenses. Pending utilization towards the stated objects, the Company deployed Rs.37.47 crore in investments through recognized stock exchanges instead of the proposed objects stated in the Letter of Offer. Such deviation was subsequently approved by the shareholders at the Extra-Ordinary General Meeting held on 22 January 2026. The balance amount of Rs. 2.5 crore was utilized towards the stated objects of the issue

For Deep Health Ai India Limited




Narayan Singh Rathore
Managing Director
DIN : 10900646

Place: Udaipur
Dated: 29th May, 2026



DEEP HEALTH AI INDIA LIMITED
Formerly known as "DEEP DIAMOND INDIA LIMITED"
CIN NO. L24100RJ1994PLC112895

Consolidated Cash Flow Statement for the year ended March 31, 2026

		(Rs. in Lacs)	
		As at 31st March, 2026	As at 31st March, 2025
		Rupees	Rupees
A.	Cash flow from operating activities:		
	Profit/(loss) before tax	159.72	111.44
	Adjustments for:		
	Share of profit in group companies	17.16	-1.91
	Share of Expenses from Group Companies	-1.16	0.08
	Depreciation	0.81	1.11
	Finance Cost	2.71	9.42
	Profit on Sale of Gold	-329.47	-
	Profit on sale of fixed assets (net)	-	0.05
	Interest Income (net)	-71.17	-74.06
	Other - Dividend Income	-0.06	-
	Operating profit before working capital changes	-221.45	46.13
	Adjustments for:		
	Trade and Other Receivables	-240.79	94.71
	Inventories	-	14.51
	Loans and Advances	323.31	-6.43
	Other Current Tax Liabilities	-13.64	10.86
	Trade Payable & Provisions	-51.40	-8.97
	Cash (used in)/generated from operations	-203.97	150.81
	Income Tax Paid/Refund (Net)	-160.97	-16.75
	Net cash (used in)/from operating activities	-364.94	134.06
B.	Cash flow from investing activities:		
	Purchases & Sale of fixed Assets	-0.36	-0.1
	Sale of Investments	1,244.04	-
	Purchases of Investments	-4,235.19	-97.22
	Interest Income	71.17	74.06
	Dividend Income	0.06	-
	Cash (used in)/from investing activities	-2,920.28	-23.26
C.	Cash flow from financing activities:		
	Proceeds from fresh issue of share capital	3,997.76	-
	Repayment of short term borrowings	-23.57	-105.61
	Right issue expense	-40.02	-
	Dividend paid during the year	-144.15	-
	Finance Cost	-2.71	-9.42
	Net cash (used in)/ from financing activities	3,787.32	-115.03
	Net (decrease)/increase in cash and cash equivalents (A + B + C)	502.09	-4.23
	Cash and cash equivalents at beginning of the period	332.39	336.62
	Cash and cash equivalents at end of the period	834.49	332.39

Previous year's figures have been reworked, regrouped and rearranged wherever necessary.

For Deep Diamond India Limited


Narayan Singh Rathore
Managing Director
DIN : 10900646



DEEP HEALTH AI INDIA LIMITED

Formerly Known as "DEEP DIAMOND INDIA LIMITED"

Regd. Office: 506-509, fifth floor, Apeksha, Plot No.256, Main Road, Hiran Magri, Sector-11, Udaipur, Rajasthan (313001)

Website: www.deephealthaiindia.com

E-mail : info.deepdiamondltd@gmail.com

CIN- L24100RJ1994PLC112895

EXTRACT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST MARCH, 2026

(Rs. in lakhs)


Sl. No	Particulars	Quarter ended 31.03.2026 (Audited)	Quarter ended 31.03.2025 (Audited)	Year ended 31.03.2026 (Audited)	Year ended 31.03.2025 (Audited)
1	Total Income from Operations	43.22	70.37	849.02	200.54
2	Net Profit / (Loss) for the period (before tax and exceptional items)	22.65	45.27	754.05	109.60
3	Net Profit / (Loss) for the period before tax (after exceptional items)	(553.86)	39.10	159.72	111.44
4	Net Profit / (Loss) for the period after tax (after exceptional items)	(450.70)	35.07	113.39	87.65
5	Total comprehensive income for the period [comprising profit/(loss) for the period (after tax) and other comprehensive income (after tax)]	(1,225.89)	112.30	(910.68)	193.86
6	Equity Share Capital	1,441.50	480.50	1,441.50	480.50
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	4,607.38	1,540.03	4,589.56	1,626.00
8	Earnings Per Share (of Rs.1/- each) (for continuing and discontinued operations)- (Not annualised) Basic & Diluted	(0.48)	0.07	0.12	0.18

Not annualised for the quarter

Notes:

- The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligation and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Standalone Financial Results are available on the website of the Stock Exchange www.bseindia.com and the Company's website www.deepdiamondltd.co.in
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 29th May, 2026.

For Deep Health Ai India Limited


Narayan Singh Rathore
Managing Director
DIN : 10900646



Place: Udaipur
Dated: 29th May, 2026



DEEP HEALTH AI INDIA LIMITED

Formerly Known as "DEEP DIAMOND INDIA LIMITED"

Regd. Office: 506-509, fifth floor, Apeksha, Plot No.256, Main Road, Hiran Magri, Sector-11, Udaipur, Rajasthan (313001)

CIN: L24100RJ1994PLC112895

E-Mail: info.deepdiamondltd@gmail.com

Website: www.deepdiamondltd.co.in

Segment Reporting (Consolidated)

The Company is responsible for Segment reporting as per IndAS -108 "Operating Segment" specified under section 133 of the Companies Act, 2013. As the Company is engaged in two segments viz. Jewellery of Gold and Diamond Studded and Marketing of Pharmaceutical goods in India.

(Rs. In Laacs)

Particulars	Quarter Ended March 31, 2026 (Audited)	Year Ended March 31, 2026 (Audited)	Year Ended March 31, 2025 (Audited)
1. Segment Revenue (Income) (Net sale/income from each segment should be disclosed)			
Jewellery Business	0.00	0.00	20.91
Pharmaceutical Business	25.00	425.00	105.00
Less: Intersegment revenue	0.00	0.00	0.00
Revenue from operations	25.00	425.00	125.91
2. Segment Results			
Jewellery Business	0.00	0.00	-5.12
Pharmaceutical Business	5.16	332.74	47.13
Add: Other Income	18.22	424.02	74.63
Total Profit before tax	23.38	756.76	116.64
i. Finance Cost	0.73	2.71	6.78
ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00	0.26
3. Profit before Tax and Exceptional Items	22.65	754.05	109.60
4. Exceptional Items	-577.17	-577.17	
5. Profit before Tax	-554.52	176.88	
6. Current Tax - Current year	-103.16	46.33	23.78
7. Profit after Tax	125.81	130.55	85.82
8. Share of Profit / (Loss) from Associate Co / Joint Venture	0.66	-17.16	1.84
9. Other Comprehensive Income	-775.19	-1024.07	106.21
10. Profit after OCI	-648.72	-910.68	193.87
9. Segment Asset			
Jewellery Business	51.46	51.46	106.66
Pharmaceutical Business	940.38	940.38	383.01
other Income	0.00	0.00	0.00
Total Segment Asset	991.84	991.84	489.67
Un-allocable Assets	4216.05	4216.05	1906.28
Net Segment Asset	5207.89	5207.89	2395.95
10. Segment Liabilities			
Jewellery Business	0.00	0.00	0.00
Pharmaceutical Business	0.00	0.00	0.00
other Income	0.00	0.00	0.00
Total Segment Liabilities	0.00	0.00	0.00
Un-allocable Liabilities	5207.89	5207.89	2395.95
Net Segment Liabilities	5207.89	5207.89	2395.95

Place: Udaipur
Date: 29/05/2026



For Deep Health Ai India Limited



Narayan Singh Rathore
Managing Director
DIN: 10900646