INDEPENDENT AUDITOR'S REPORT
TO THE SHAREHOLDERS OF AGILUS DIAGNOSTICS NEPAL PVT. LTD.
(FORMERLY KNOWN AS SRL DIAGNOSTICS (NEPAL) PVT. LTD.)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Agilus Diagnostics Nepal Pvt. Ltd. (Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.) ("the Company"),** which comprise the Statement of Financial Position as at Ashad 32, 2082, (July 16, 2025), the Statement of Profit or Loss including Other Comprehensive Income, the Statement of Change in Equity and the Statement of Cash Flows for the year then ended on that date, and a summary of the significant accounting policies and other explanatory information (hereafter referred to as "the financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements present fairly, in all material respects, the financial position of the Company, as at Ashad 32, 2082 (July 16, 2025), and its financial performance, changes in equity, cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, in accordance with Nepal Financial Reporting Standards and comply with Company Act, 2063, and other prevailing laws.

Basis for Opinion

We conducted our audit of the financial statements in accordance with Nepal Standards on Auditing (NSAs). 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 Handbook of The Code of Ethics for Professional Accountants issued by The Institute of Chartered Accountants of Nepal (ICAN), and we have fulfilled our other ethical responsibilities in accordance with the ICAN's Handbook of The Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

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

We have determined that there are no any key audit matters to communicate in our report.

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

The Company's Management is responsible for the preparation of the other information. The other information comprises the information included in the Management report, Report of the Board of Directors and Chairman's statement 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 during the course of our audit or otherwise appears to be materially misstated.

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

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

Management is responsible for the preparation and fair presentation of these financial Statements in accordance with **Nepal Financial Reporting Standards**, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud and 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 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

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high level of assurance, but is not a guarantee that an audit conducted in accordance with NSAs 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 NSAs, 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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.

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

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

Report on Other Legal and Regulatory Requirements

Based on our examination, we would like to further report that:

i. We have obtained all the information and explanations, which were considered necessary for the purpose for our audit.
ii. The Company has kept proper books of accounts as required by law, in so far as it appears from our examination of those books of account.
iii. The Statement of Financial Position, Statement of Profit or Loss including Other Comprehensive Income, the Statement of Change in Equity and the Statement of Cash Flows and attached Schedules dealt with by this report are in agreement with the books of account maintained by the Company.
iv. During our examination of the books of account of the Company, we have not come across the cases where the Board of Directors or any member thereof or any representative or any office holder or any employee of the Company has acted contrary to the provisions of law or caused loss or damage to the Company and
v. We have not come across any fraudulence in the accounts, based on our sample examination of the books.

For, Kripa Shrestha & Associates
Chartered Accountants

Kripa Shrestha

KRIPA SHRESTHA & ASSOCIATES
Chartered Accountants
Kathmandu

CA. Kripa Shrestha
Proprietor

Place: Kathmandu
Date: 17/11/2025
UDIN: 251130CA00949QfxNP

Agilus Diagnostics Nepal Pvt. Ltd.
(Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.)
Maharajgunj-03, Kathmandu
Statement of Financial Position
As at 32 Ashadh 2082 (July 16th, 2025)

(Amount in NRs.)

Particulars	Note	As at July 16th, 2025	As at July 15th, 2024
Assets			
Non-current assets			
Property plant and equipment	4	25,632,865	28,755,775
Intangible assets	4	731,593	229,807
Deffered tax assets	5	1,735,302	1,001,480
Other non-current assets	6	27,000	27,000
Total Non-Current Assets		**28,126,760**	**30,014,062**
Current Assets			
Inventories	7	12,071,548	15,078,692
Financial assets			
Trade receivables	8	62,807,409	60,767,527
Cash and cash equivalents	9	33,184,496	34,583,178
Bank balances other than cash and cash equivalent	10	300,000	300,000
Other current assets	6	1,227,967	1,417,669
Current tax assets (net)	11	10,529,564	10,370,288
Total Current Assets		**120,120,984**	**122,517,354**
Total Assets		**148,247,744**	**152,531,416**
Equity and Liabilities			
Equity			
Equity share capital	12	48,000,000	48,000,000
Other equity	13	40,983,755	31,967,446
Total equity		**88,983,755**	**79,967,446**
Liabilities			
Non-current liabilities			
Financial liabilities			
Trade payables	14	-	-
Employee benefits payable	15	1,113,683	1,113,058
Provisions	16	-	-
Other non-current liabilities	17	2,151,430	2,186,430
Total non-current liabilities		**3,265,113**	**3,299,488**
Current liabilities			
Financial liabilities			
Trade payables	14	52,051,380	65,488,897
Employee benefits payable	15	1,227,472	484,196
Provisions	16	334,063	334,064
Other current liabilities	17	2,385,962	2,957,325
Total current liabilities		**55,998,877**	**69,264,482**
Total liabilities		**59,263,989**	**72,563,969**
Total equity and liabilities		**148,247,744**	**152,531,416**

The accompanying notes are integral part of the financial statements.

As per our report of even date.

For Kripa Shrestha & Associates
Chartered Accountants

CA Kripa Shrestha
(Proprietor)

KRIPA SHRESTHA & ASSOCIATES
Chartered Accountants
Kathmandu

Place : Kathmandu
Dated : 17/11/2025

For and on behalf of the Board of Directors of
Agilus Diagnostics Nepal Private Limited
(Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.)

Kishor Bhakta Shrestha
(Chairman)

Anand Kuppuswamy
(Managing Director)

Rabindra Bhakta Shrestha
(Director)

Varun Mehta
(Director)

Deepesh Sigdel
(Finance Manager)

Agilus Diagnostics (Nepal) Pvt. Ltd.
2009

Agilus Diagnostics Nepal Pvt. Ltd.
(Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.)
Maharajgunj-03, Kathmandu
Statement of Profit or Loss and Other Comprehensive Income
For the period ended 32 Ashadh 2082 (July 16th, 2025)

(Amount in NRs.)

Particulars	Notes	For the year ended July 16th, 2025	For the year ended July 15th, 2024
Revenue from operations	18	175,977,644	150,806,152
Less: Cost of operations	19	102,416,974	89,200,655
Less: Depreciation and amortization of lab equipment		5,146,843	5,128,020
Gross profit/(loss)		**68,413,827**	**56,477,478**
Other income	20	75,540	11,000
Operating expenses			
Employee benefit expenses	21	36,143,055	36,100,799
Administrative & general expenses	22	16,397,328	15,902,214
Depreciation and amortization expenses	4	3,038,790	2,375,989
Total operating expenses		**55,579,173**	**54,379,002**
Profit/(loss) from operations		**12,910,194**	**2,109,475**
Interest income		652,897	2,500,345
Finance cost		60,904	67,616
Profit/(loss) before bonus and tax		**13,502,187**	**4,542,204**
Less : Provision for bonus		1,227,472	454,220
Profit/(loss) before tax		**12,274,716**	**4,087,984**
Income tax			
- Current tax		3,992,230	732,013
- Deferred tax expenses/(income)	5	(733,822)	(146,211)
Profit/(loss) from continuing operations		**9,016,308**	**3,502,182**
Profit/ (loss) on discontinued operations		-	-
Net profit/(loss) for the period		**9,016,308**	**3,502,182**
Other comprehensive income:			
Measurements of defined benefit liability/asset		-	-
Income tax relating to components of other comprehensive income		-	-
Total other comprehensive income, net of tax		-	-
Total comprehensive income for the period		**9,016,308**	**3,502,182**
Earning per equity share			
Basic (Nrs.)		18.78	7.30
Diluted (Nrs.)		18.78	7.30
Weighted average equity shares used in computing earnings per equity share			
Basic		480,000	480,000
Diluted		480,000	480,000

The accompanying notes are integral part of the financial statements.

As per our report of even date.

For Kripa Shrestha & Associates
Chartered Accountants

KRIPA SHRESTHA & ASSOCIATES
Chartered Accountants
Kathmandu

CA Kripa Shrestha
(Proprietor)

Place : Kathmandu
Dated : 17/11/2025

For and on behalf of the Board of Directors of
Agilus Diagnostics Nepal Private Limited
(Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.)

Kishor Bhakta Shrestha
(Chairman)

Anand Kuppuswamy
(Managing Director)

Rabindra Bhakta Shrestha
(Director)

Varun Mehta
(Director)

Deepesh Sigdel
(Finance Manager)

Agilus Diagnostics (Nepal) Pvt. Ltd. 2009

Agilus Diagnostics Nepal Pvt. Ltd.
(Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.)
Maharajgunj-03, Kathmandu
Statement of Cash Flow
For the period ended 32 Ashadh 2082 (July 16th, 2025)

(Amount in NRs.)

Particulars	For the year ended July 16th, 2025	For the year ended July 15th, 2024
Cash flows from operating activities		
Profit/(loss) for the year	**9,016,308**	**3,502,182**
Adjustment for:		
Depreciation and amortization	8,185,633	7,504,009
Interest income	(652,897)	(2,500,345)
Deferred tax expenses/(income)	(733,822)	(146,211)
(Increase)/Decrease in other non current assets	-	522,292
(Increase)/Decrease in inventories	3,007,144	(1,686,360)
(Increase)/Decrease in trade receivables - Current	(2,039,882)	(30,120,801)
(Increase)/Decrease in other current assets	189,702	(89,493)
(Increase)/Decrease in current tax assets	2,264,730	(4,797,006)
Increase/(Decrease) in non- current employee benefits	625	571,187
Increase/(Decrease) in other non current liabilities	(35,000)	(713,555)
Increase/(Decrease) in trade payables- Current	(13,437,517)	9,634,467
Increase/(Decrease) in Employee benefits payable- Current	743,276	484,196
Increase/(Decrease) in other liabilities - Current	(571,363)	(16,669,536)
Increase/(Decrease) in current tax liabilities	(2,424,006)	732,011
Cash generated/(Used) from operations	**3,512,931**	**(33,772,961)**
Net cash flows/(used in) from operating activities (a)	**3,512,931**	**(33,772,961)**
Cash flow from investing activities		
Addition of property, plant and equipment & intangible assets	(5,564,510)	(360,036)
Investment in Fixed Deposit	-	33,000,000
Net cash flows from/(used in) investing activities (b)	**(5,564,510)**	**32,639,964**
Cash flow from financing activities		
Interest income	652,897	2,500,345
Net cash flows from financing activities (c)	**652,897**	**2,500,345**
Net increase/(decrease) in cash and cash equivalents (a+b+c)	**(1,398,682)**	**1,367,346**
Cash and cash equivalents at the beginning of the year	34,583,178	33,215,832
Cash and cash equivalents at the end of the year	**33,184,496**	**34,583,178**

As per our report of even date.

For Kripa Shrestha & Associates
Chartered Accountants

Kripa Shrestha

KRIPA SHRESTHA & ASSOCIATES
Chartered Accountants
Kathmandu

CA Kripa Shrestha
(Proprietor)

Place : Kathmandu
Dated : 17/11/2025

For and on behalf of the Board of Directors of
Agilus Diagnostics Nepal Private Limited
(Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.)

Kishor Bhakta Shrestha
(Chairman)

Anand Kuppuswamy
(Managing Director)

Rabindra Bhakta Shrestha
(Director)

Varun Mehta
(Director)

Agilus Diagnostics (Nepal) Pvt. Ltd.
2009

Deepesh Sigdel
(Finance Manager)

Agilus Diagnostics Nepal Pvt. Ltd.
(Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.)
Notes forming part of the financial statements
(All amounts in NPR, unless otherwise stated)
Statement of Changes In Equity
For the year ended 32 Ashadh, 2082 (July 16, 2025)

Particulars	Share Capital	Reserve & Surplus		Total equity attributable to equity holders of the Company
	Equity	Retained earnings	Revaluation Reserve	
Balance as of 31 Ashadh, 2080 (July 16, 2023)	**48,000,000**	**27,942,972**	-	**75,942,972**
Profit/(Loss) for the year		3,502,182		3,502,182
Prior Period Adjustment		522,292		522,292
Balance as of 31 Ashadh, 2081 (July 15, 2024)	**48,000,000**	**31,967,447**	-	**79,967,447**
Changes in equity for the year ended 32 Ashadh, 2082 (July 16, 2025)				
Profit/(Loss) for the year		9,016,308		9,016,308
Balance as of 32 Ashadh, 2082 (July 16, 2025)	**48,000,000**	**40,983,755**	-	**88,983,755**

As per our report of even date.

For Kripa Shrestha & Associates
Chartered Accountants

Kripa Shrestha

KRIPA SHRESTHA & ASSOCIATES Chartered Accountants Kathmandu

CA Kripa Shrestha
(Proprietor)

Place : Kathmandu
Dated : 17/11/2025

For and on behalf of the Board of Directors of
Agilus Diagnostics Nepal Private Limited
(Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.)

Kishor Bhakta Shrestha
(Chairman)

Anand Kuppuswamy
(Managing Director)

Rabindra Bhakta Shrestha
(Director)

Varun Mehta
(Director)

Deepesh Sigdel
(Finance Manager)

Agilus Diagnostics (Nepal) Pvt. Ltd. 2009

Significant Accounting Policies and Notes to Accounts for the period ended on 32nd Ashadh, 2082 (16th July, 2025)

Note 1: General Information

Agilus Diagnostics Nepal Pvt. Ltd. (Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.) is in the business of managing Clinical Reference Laboratories, for conducting diagnostics, monitoring and prognostic screening tests on human being.

Agilus Diagnostics Nepal Pvt. Ltd. (Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.) was incorporated on 2066.04.23 (7 August 2009) under the Company Act, 2063. The registered office of the company and principal place of business are located at Ward No. 3, Maharajgunj, Kathmandu, Nepal and its commercial operation had started from August 31, 2010.

The financial statements for the year ended on 16th July 2025 (Ashad 32nd 2082) have been approved by the Board of Directors on 17th November 2025 The management acknowledges the responsibility for the preparation and fair presentation of these financial statements in accordance with Nepal Financial Reporting Standards (NFRS).

The Composition of Board of Directors as on 32 Ashad 2082 is as follow:

Name	Position
Kishor B. Shrestha	Chairman
Anand Kuppuswamy	Managing Director
Varun Mehta	Director
Rabindra B. Shrestha	Director

Significant Accounting Policies and Other Explanatory Information

Note 2: Significant Accounting Policies

a) Statement of compliance

The financial statements have been prepared in accordance with applicable Nepal Financial Reporting Standards (NFRS) as issued by the Institute of Chartered Accountants of Nepal. The financial statements have also been prepared in accordance with the relevant presentational requirement of the Company Act, 2063.

b) Basis of Preparation

The financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements. All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle.

SHRESTHA & ASSOCIATES Chartered Accountants Kathmandu

Agilus Diagnostics (Nepal) Pvt. Ltd. 2009

Significant Accounting Policies and Notes to Accounts for the period ended on 32nd Ashadh, 2082 (16th July, 2025)

The financial statements are presented in the functional and presentation currency of the company i.e., Nepalese Rupee ("NPR") which is the currency of the primary economic environment in which the company operates.

c) Operating Cycle

Based on the nature of activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

d) Use of Estimate

The preparation of these financial statements, in conformity with NFRS, requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expenses for the periods presented. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the Notes to the financial statements.

e) Property, Plant and Equipment (PPE)

Property, plant and equipment are stated at cost, less accumulated depreciation and accumulated impairment losses, if any. Property, plant and equipment are initially recorded at cost. Cost includes the acquisition cost or the cost of construction, including duties and non-refundable taxes, expenses directly attributable to bringing the asset to the location and condition necessary for making them operational for their intended use and, in the case of qualifying assets, the attributable borrowing costs. Initial estimate of costs of dismantling and removing the item and restoring the site on which it is located is also included, if there is an obligation to restore it.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

f) Depreciation:

Depreciation on Property, Plant and Equipment (PPE) has been charged on Straight line Method (SLM) at the following rates, which were determined by the management on the basis of useful life of the assets:

KRIPA SHRESTHA & ASSOCIATES Chartered Accountants Kathmandu

Significant Accounting Policies and Notes to Accounts for the period ended on 32nd Ashadh, 2082 (16th July, 2025)

Assets	Depreciation Rate
Computer	16.21%
Lab Equipment	13.57%
Leasehold Improvement	19.00%
Vehicle	16.00%
Furniture & Fixture	6.33%
Air Conditioner & Other Equipment	4.75%
Computer Software	16.21%

g) Impairment of assets

Assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. Assets that suffer as impairment are reviewed for possible reversal of the impairment at the end of each reporting period. In case of such reversal the carrying amount of the asset is increased so as not to exceed the carrying amount that would have been determined had there been no impairment loss.

h) Intangible Assets

Intangible assets are stated at cost less accumulated amortization and net of impairments, if any. An intangible asset is recognized if it is probable that the expected future economic benefits that are attributable to the asset will flow to the company and its cost can be measured reliably. Intangible assets are amortized on straight line basis over their estimated useful life.

i) Inventories

The inventories of materials represent reagents, chemicals & consumables. Cost of inventories includes cost of purchase and other cost incurred in bringing the inventories to their present location and condition. Inventories are stated at lower of weighted average cost and net realizable value. Net realizable value represents the estimated selling price for inventories in the ordinary course of business less all estimated cost necessary to make the sale.

j) Trade and other receivables

Trade and other receivables are stated at their cost less provision for impairment. The amount of the provision is recognized in the income statement.

SHRESTHA & ASSOCIATES Chartered Accountants Kathmandu

Agilus Diagnostics (Nepal) Pvt. Ltd. 2009

k) Financial instruments

Recognition

Financial assets and financial liabilities are recognized when company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

De-recognition

A financial asset is derecognized only when the Company has transferred the rights to receive cash flows from the financial asset. Where the Company has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognized. Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognized. Where the Company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset.

Similarly, financial liability is de-recognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in the Statement of Profit or Loss.

Equity Instrument

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognized at the proceeds received, net of direct issue costs.

l) Cash and cash Equivalent:

Cash and cash equivalent represents cash in hand and bank balances maintained at different bank accounts. Bank balances are certified by the concerned Bank. Where balances shown do not tally with concerned bank statement, reconciliation statement has been prepared by the management.

KRIPA SHRESTHA & ASSOCIATES Chartered Accountants Kathmandu

Agilus Diagnostics (Nepal) Pvt. Ltd. 2009

Significant Accounting Policies and Notes to Accounts for the period ended on 32nd Ashadh, 2082 (16th July, 2025)

m) Lease Expenses

The company has been renting office premises and land from outside parties under operating lease arrangements. Accrued lease rentals is charged on statement of profit or loss based on mutual agreements agreed by the company and lessors. The company has not projected a significant impact on lease expenses hence, rental expenses has been accounted as per the terms of relevant arrangement rather than on straight-line-basis

NFRS 16 introduces a single lessee accounting model and requires a lessee to recognize assets and liabilities for all the leases with a term of more than 12 months unless the underlying assets is of low value. A lessee is required to recognize the right-of-use asset representing its right to use the underlying leased asset and lease liability representing its obligation to make lease payments.

A lessee measures right-of-use assets similarly to other non-financial assets (such as property, plant and equipment) and lease liabilities similarly to other financial liabilities. Therefore, a lessee recognizes depreciation of the right-of-use asset and the interest on lease liability. The depreciation would usually be on a straight-line basis. In the statement of cash flows, a lessee separates the total amount of cash paid into principal (presented with financing activities) in accordance with NAS 7.

NFRS 16 substantially carries forward the lessor accounting requirements in NAS 17. Accordingly, a lessor continues to classify its leases as operating leases or finance leases, and to account for those two types of leases differently.

The new standard was effective for annual periods starting from 16 July 2021, but this standard is not applied in this financial statement because the difference in value from transition from NAS 17 to NFRS 16 is insignificant and the cost of implementation of NFRS 16 outweighs the benefit from it.

n) Revenue Recognition

Revenue is recognized on the basis of the consideration received or receivable after discount, if any, and represents amounts receivable for providing services.

i) Revenue From Service Charge

Net service charge (income) after trade discount is recognized as income of the period. Revenue is adjusted after raising credit note for test not performed and test cancelled.

ii) Interest income

Interest income from bank has been recognized as and when credited in the company's account and certified by related Bank & Financial Institution.

KRIPA SHRESTHA & ASSOCIATES
Chartered Accountants
Kathmandu

Agilus Diagnostics (Nepal) Pvt. Ltd.
2009

o) Employee benefits

i) Short term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the statement of financial position.

ii) Post-employment benefits
Defined contribution plan:

The Company pays provident fund contributions and gratuity to publicly administered provident funds (Social Security Fund) as per local regulations. The contributions are accounted for as defined contribution plans and the contribution are recognized as employee benefit expense when they are due. The Company has no further payment obligations except the balance of gratuity provision up to 17 September 2019 amounting Rs.4,52,417/-, which is the liability up to the period before the enactment of Labor Act 2074. The company has provided provident fund to its employees at the rate of 10% of basic salary, provision for Gratuity has been made for all the employees at the rate of 8.33% of basic salary and provided other employee benefits at the rate of 1.67% of basic salary per month as per Labor Act 2074. Previously provision for gratuity had been made for the employees who have worked at the company for more than three years as per the provision of Employee Service Rules.

p) Income tax:

i) Current Income Tax:

The provision for current tax is determined on the basis of income and the expenditure as reported in the financial statement and computed with due consideration of the provisions of Income Tax Act 2058.
Income tax rate applicable to the company is 25% on taxable income. Accordingly, a provision for current tax amounting to NRs. 3,992,230 has been made in accounts. Tax expenses are accounted in the same period to which the revenue and expenses relate.

ii) Deferred Tax:

Deferred tax assets/liabilities are recognized on temporary differences between the carrying amount and tax base of assets and liabilities giving the effect to the statement of profit or loss. Deferred tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements.

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Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

Deferred tax liabilities are generally recognized for all taxable temporary differences. The carrying amount of deferred tax liabilities is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred tax liabilities to be utilized.

Deferred tax assets and liabilities have been recognized by the company in accordance with NAS 12 as follows:

Particulars	Carrying Amount	Tax Base	Unused Tax Losses	Temporary Difference	Deferred Tax Expense	Tax Rate	Deferred Tax (Assets) /Liability
Property,Plant & Equipment	25,632,865	29,652,796	-	(4,019,931)	-	25%	(1,004,983)
Intangible Assets	731,593	723,128		8,465		25%	2,116
Total Assets	**26,364,458**	**30,375,924**	**-**	**(4,011,466)**	**-**		**(1,002,866)**
Provision for Gratuity	422,434	-	-	(422,434)	-	25%	(105,609)
Provision for Leave	691,249	-	-	(691,249)	-	25%	(172,812)
Provision for Doubtful Debt	1,816,061	-	-	(1,816,061)	-	25%	(454,015)
Total Liabilities	**2,929,744**	**-**	**-**	**(2,929,744)**	**-**		**(732,436)**
Total			**-**	**(6,941,210)**	**-**		**(1,735,302)**
				Deferred Tax Liabilities / (Assets) till 2080-81			**(1,001,480)**
				Deferred tax Income / (Expenses) t/f to PL			**733,822**

q) Provisions, contingent liabilities and contingent assets

Provisions

Provisions are recognized when the Company has a binding present obligation. This may be either legal because it derives from a contract, legislation or other operation of law, or constructive because the Company created valid expectations on the part of third parties by accepting certain responsibilities. To record such an obligation, it must be probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made for the amount of the obligation. The amount recognized as a provision and the indicated time range of the outflow of economic benefits are the best estimate (most probable outcome) of the expenditure required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation, non-current provisions are discounted if the impact is material.

Contingent liabilities

Contingent liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or where any present obligation cannot be measured in terms of future outflow

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of resources or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for.

Contingent asset

Contingent assets where it is probable that future economic benefits will flow to the Company are not recognized but disclosed in the financial statements.

r) Functional currency and Foreign currency transactions

The financial statements of the Company are presented in Nepalese Rupees, which is the Company's functional currency. In preparing the financial statements of the Company, transactions in currencies other than the Company's functional currency (foreign currencies) are recognized at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date.

s) Rounding Off:

Figure in financial statement is rounded off to the nearest rupee.

Note 3: Other Explanatory Information

a) Related Party Disclosure

Related parties represent parent company, associated company and key managerial personnel of the company and entities controlled, jointly controlled or significantly influenced by such parties. During the period, the company has sent the sample to Agilus Diagnostics Limited (Formerly known as SRL Limited, India) (which holds 50 % of share capital of the company) for the test to be carried out in India, which could not be tested in the company. Total outstanding amount payable to Agilus Diagnostics Limited (Formerly known as SRL Limited, India) Limited as on 16th July, 2025 is NRs **41,260,074** which has been shown under trade payable in the financial statement.

Particulars	Opening Balance	Payment	Service Procured	Amount(NRs)	Remarks
Logistics & Other Claim till July 16th 2025	7,337,569	-	3,805,396	11,142,965	Receivable
Test Outsource to Agilus Diagnostic Limited	(64,652,893)	67,869,267	(55,619,413)	(52,403,039)	Payable
Total				**(41,260,074)**	**Payable**

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Significant Accounting Policies and Notes to Accounts for the period ended on 32nd Ashadh, 2082 (16th July, 2025)

b) Share Capital & Shareholding:

i) There is no such pending court case proceedings w.r.t share capital and shareholding of the company.
ii) The share ownership details in books of account match with details available in OCR.

c) Dividend

The company has decided to declared dividend of 18% of paidup capital of the companyi.e Nrs 8,640,000.

d) Bonus provision:

Provision for bonus has been made in accordance with Bonus Act, 2030. Accordingly, provision of Rs.1,227,472 has been made in accounts.

e) Previous year's figures have been regrouped or rearranged wherever necessary.

Kishor Bhakta Shrestha
(Chairman)

Anand Kuppuswamy
(Managing Director)

Agilus Diagnostics (Nepal) Pvt. Ltd.
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Rabindra Bhakta Shrestha
(Director)

Varun Mehta
(Director)

Deepesh Sigdel
(Finance Manager)

As per our report of even date

For Kripa Shrestha & Associates
Chartered Accountants

CA Kripa Shrestha
(Proprietor)

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Chartered Accountants
Kathmandu

Agilus Diagnostics Nepal Pvt. Ltd.
(Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.)
Maharajgunj-03, Kathmandu
Schedule forming part of the provisional Financial Statements
As at 32 Ashadh 2082 (July 16th, 2025)

Note - 4
Property, Plant and Equipment

S.N.	Asset Class	Cost/Amount Subsituted for Cost					Depreciation						Written Down Value (WDV)	
		Opening	Addition	Revaluation	Disposal / Transfers	Closing	Rate	Opening	Addition	Revaluation	Disposal	Closing	As at July 16th 2025	As at July 15th 2024
1	Computer	6,442,649	3,625,510			10,068,159	16.21%	4,986,074	935,660			5,921,734	4,146,425	1,456,575
2	Lab Equipment	62,176,570	917,673			63,094,243	13.57%	45,598,983	5,146,843			50,745,826	12,348,417	16,577,587
3	Leasehold Improvement	21,566,225	-			21,566,225	19.00%	17,748,806	1,349,637			19,098,443	2,467,782	3,817,419
4	Vehicle	110,046	-			110,046	16.00%	110,046	-			110,046	-	-
5	Office Equipment	-	166,017			166,017	13.57%	-	19,813			19,813	146,205	-
6	Furniture & Fixture	4,342,564	-			4,342,564	6.33%	1,230,968	294,097			1,525,065	2,817,499	3,111,596
7	Air Conditioner & Other Equipments	5,713,648	216,000		24,000	5,905,648	4.75%	1,921,051	278,060			2,199,111	3,706,537	3,792,597
8	Computer Software	520,256	663,310			1,183,566	16.21%	290,449	161,524			451,973	731,593	229,807
		100,871,958	**5,588,510**	**-**	**24,000**	**106,436,468**		**71,886,377**	**8,185,633**	**-**	**-**	**80,072,010**	**26,364,458**	**28,985,581**

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Kathmandu

Agilus Diagnostics Nepal Pvt. Ltd.
(Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.)

Property, Plant & Equipment as Per Income Tax
As at Ashadh 32, 2082 (July 16, 2025)

(All Amounts in NPR)

Particulars	Pool	Depreciation Rate	Particulars					Depreciation During This Year	Unabsorbed Additions	Unabsorbed Repair & Maintenance	Net Block	
			Opening	Addition	Absorbed Addition	Disposal	Depreciation Base				As on 32 Ashadh, 2082	As on 31 Ashadh, 2081
Leasehold Improvement	A	5%	6,547,277	-	-		6,547,277	327,364	-	-	6,219,913	6,547,277
Computer	B	25%	1,454,424	3,625,510	3,625,510		5,079,934	1,269,984	-	-	3,809,951	1,454,424
Lab Equipment	B	25%	1,730,399	917,673	867,274		2,597,673	649,418	50,399	-	1,998,654	1,730,399
Furniture & Fixture	B	25%	1,659,466	-	-		1,659,466	414,867	-	-	1,244,600	1,659,466
Air Conditioner & Other Equipments	B	25%	1,328,630	216,000	216,000		1,544,630	386,158	-	-	1,158,473	1,328,630
Vehicle	C	20%	24,023	-	-		24,023	4,805	-	-	19,218	24,023
Lab Machine	D	15%	17,738,207	-	-		17,738,207	2,660,731	-	-	15,077,476	17,738,207
Office Equipment	B	25%	-	166,017	166,017		166,017	41,504			124,513	-
Computer Software	E	20%	240,600	663,310	663,310		903,910	180,782	-	-	723,128	240,600
Total			**30,723,025**	**5,588,510**	**5,538,112**	-	**36,261,137**	**5,935,611**	**50,399**	-	**30,375,924**	**30,723,025**

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Agilus Diagnostics Nepal Pvt. Ltd.
(Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All amounts in NPR, unless otherwise stated)

Note 5 : Deferred Tax (Assets)/ Liabilities
As at Ashadh 32, 2082 (July 16th , 2025)

Particulars	Carrying Amount	Tax Base	Unused Tax Losses	Temporary Difference	Deferred Tax Expense	Tax Rate	Deferred Tax (Assets) /Liability
Property,Plant & Equipment	25,632,865	29,652,796	-	(4,019,931)	-	25%	(1,004,983)
Intangible Assets	731,593	723,128		8,465		25%	2,116
Loss	-	-		-		25%	-
Total Assets	**26,364,458**	**30,375,924**	-	**(4,011,466)**	-		**(1,002,866)**
Provision for Gratuity	422,434	-	-	(422,434)	-	25%	(105,609)
Provision for Leave	691,249	-	-	(691,249)	-	25%	(172,812)
Provision for Doubtful Debt	1,816,061	-	-	(1,816,061)	-	25%	(454,015)
Total Liabilities	**2,929,744**	-	-	**(2,929,744)**	-		**(732,436)**
Total			-	**(6,941,210)**	-		**(1,735,302)**
				Deferred Tax Liabilities / (Assets) till 2080-81			**(1,001,480)**
				Deferred tax Income / (Expenses) t/f to PL			**733,822**

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Agilus Diagnostics (Nepal) Pvt. Ltd.
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Note 6 : Other current and non-current assets

Particulars	As at July 16th, 2025	As at July 15th, 2024
Non-current assets		
Advances & deposit		
Security Deposit	27,000	27,000
Total other non-current assets (a)	**27,000**	**27,000**
Current assets		
Prepaid Expenses	911,005	1,225,866
Advance to Creditors	301,962	191,803
Advances to staff	15,000	-
Total other current assets (b)	**1,227,967**	**1,417,669**
Total other assets (a+b)	**1,254,967**	**1,444,669**

Note 7 : Inventories

Particulars	As at July 16th, 2025	As at July 15th, 2024
Reagents, chemicals & consumables	12,071,548	15,078,692
Total	**12,071,548**	**15,078,692**

Note 8 : Trade receivables

Particulars	As at July 16th, 2025	As at July 15th, 2024
Sundry debtors	64,623,470	62,583,588
Provision for doubtful debts	(1,816,061)	(1,816,061)
Total	**62,807,409**	**60,767,527**

(a) The fair values of the above financial assets are not materially different to their carrying amounts.
(b) Trade receivables are non- interest bearing.

Note 9 : Cash & cash equivalents

Particulars	As at July 16th, 2025	As at July 15th, 2024
Cash in hand		
Cash in hand	601,299	46,044
Cash in hand- Biratnagar Branch	442,751	272,064
Sub-total	**1,044,050**	**318,108**
Bank balances		
Himalayan Bank Limited	2,730,815	582,504
Mahalaxmi Development Bank Limited	5,842,326	19,197,881
Standard Chartered Bank	3,346,194	1,394,039
Nepal Investment Mega Bank Limited	17,006,834	9,633,427
Nepal Investment Mega Bank Limited-Biratnagar Branch	3,214,277	3,457,219
Sub-total	**32,140,446**	**34,265,070**
Total	**33,184,496**	**34,583,178**

Note 10 : Bank balance other than cash & cash equivalents

Particulars	As at July 16th, 2025	As at July 15th, 2024
NIMBL (fixed deposit for bank gaurantee)	300,000	300,000
Total	**300,000**	**300,000**

Note 11 : Current tax assets

Particulars	As at July 16th, 2025	As at July 15th, 2024
Advance Income Tax	14,521,794	16,786,524
Less: Provision for current tax	(3,992,230)	(6,416,236)
Current tax asset/(liabilities) (net)	**10,529,564**	**10,370,288**

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Agilus Diagnostics Nepal Pvt. Ltd.
(Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.)
Notes forming part of the financial statements
(All amounts in NPR, unless otherwise stated)

Note 12 : Equity share capital

Particulars	As at July 16th, 2025	As at July 15th, 2024
Authorised share capital		
700,000 equity shares @ NRs.100/- each	70,000,000	70,000,000
Total	**70,000,000**	**70,000,000**
Issued share capital		
480,000 equity shares @ NRs.100/- each	48,000,000	48,000,000
Total	**48,000,000**	**48,000,000**
Subscribed share capital		
480,000 equity shares @ NRs 100/- each fully paid		
- Life Care Private Limited - 240,000 ordinary share of NRs. 100 each	24,000,000	24,000,000
- SRL Limited - 240,000 ordinary share of NRs. 100 each	24,000,000	24,000,000
Total	**48,000,000**	**48,000,000**
Paid up share capital		
480,000 equity shares @ NRs 100/- each fully paid		
- Life Care Private Limited - 240,000 ordinary share of NRs. 100 each	24,000,000	24,000,000
- SRL Limited - 240,000 ordinary share of NRs. 100 each	24,000,000	24,000,000
Total	**48,000,000**	**48,000,000**

Reconciliation of equity shares at beginning and at the end of the year

Particulars	As at July 16th, 2025	As at July 15th, 2024
Number of shares at the beginning of the year	480,000	480,000
Add: Shares issued during the year	-	-
Add: Bonus shares during the year	-	-
Number of shares at the end of the year	**480,000**	**480,000**

Note 13 : Other equity

Particulars	As at July 16th, 2025	As at July 15th, 2024
Retained earnings	40,983,755	31,967,447
Other comprehensive income	-	-
Total reserves and surplus	**40,983,755**	**31,967,447**

(i) Retained earnings

Particulars	As at July 16th, 2025	As at July 15th, 2024
Opening balance	31,967,446	27,942,972
Add: Profit for the year	9,016,308	3,502,182
Add: Prior Period Adjustment	-	522,292
Closing balance	**40,983,754**	**31,967,446**

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(ii) Other comprehensive income recognised directly in retained earnings:

Particulars	As at July 16th, 2025	As at July 15th, 2024
Opening balance	-	-
Remeasurements of post-employment benefit obligation, net of tax	-	-
Revaluation reserve	-	-
Closing balance	-	-

Note 14 : Trade payables

Particulars	As at July 16th, 2025	As at July 15th, 2024
Non-current		
Total non-current (a)		
Current		
Sundry Creditors	52,051,380	65,488,897
Total current (b)	**52,051,380**	**65,488,897**
Total trade payable (a+b)	**52,051,380**	**65,488,897**

(a) The fair values of the above financial liabilities are equal to their carrying amounts.
(b) Current trade payables includes payable to related parties.

Note 15 : Employee benefits payable

Particulars	As at July 16th, 2025	As at July 15th, 2024
Non-current		
Provision For Gratuity	422,434	452,417
Leave Encashment Payable	614,370	583,762
Staff Retention Fund Payable	76,879	76,879
Total non-current (a)	**1,113,683**	**1,113,058**
Current		
Salary & Allowance Payable	-	29,975
Bonus Payable	1,227,472	454,220
Total current (b)	**1,227,472**	**484,196**
Total employee benefit payable (a+b)	**2,341,155**	**1,597,254**

Note 16 : Provisions

Particulars	As at July 16th, 2025	As at July 15th, 2024
Non-current	-	-
Total non-current (a)	-	-
Current	-	
Provision for expenses	334,063	334,064
Total current (b)	**334,063**	**334,064**
Total provisions (a+b)	**334,063**	**334,064**

Note 17 : Other liabilities

Particulars	As at July 16th, 2025	As at July 15th, 2024
Non-current Liability		
Security Deposit CC/DC	2,151,430	2,186,430
Total non-current (a)	**2,151,430**	**2,186,430**
Current Liability		
Advance from staffs	9,648	9,648
TDS payable	366,025	1,859,435
TDS payable on Audit Fee	1,500	
Statutory Audit Fee Payable	111,500	
Other Payable	1,897,289	1,088,242
Total current (b)	**2,385,962**	**2,957,325**
Total other liabilities (a+b)	**4,537,391**	**5,143,754**

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Agilus Diagnostics Nepal Pvt. Ltd.
(Formerly known as SRL Diagnostics (Nepal) Pvt. Ltd.)
Notes forming part of the financial statements
(All amounts in NPR, unless otherwise stated)

Note 18 : Revenue from operations

Particulars	**As at July 16th, 2025**	**As at July 15th, 2024**
Service income	175,977,644	150,806,152
Total	**175,977,644**	**150,806,152**

Note 19 : Cost of operations

Particulars	**As at July 16th, 2025**	**As at July 15th, 2024**
Opening stock	15,078,692	13,392,332
Add : Purchase	38,764,555	40,515,832
Add: Direct Cost **(19A)**	4,678,522	4,545,323
Less: Closing stock	(12,071,548)	(15,078,692)
Total material consumed	**46,450,221**	**43,374,795**
Cost of test outsourced		
Test Outsource to Agilus (India)	55,619,413	45,514,344
Test outsource to local labs in Nepal	347,340	311,515
Total cost of test outsourced	**55,966,753**	**45,825,859**
Total cost of operations	**102,416,974**	**89,200,655**

Note 19A : Direct Cost

Particulars	**As at July 16th, 2025**	**As at July 15th, 2024**
Annual Maintenance Charge(AMC)	1,002,536	988,024
Insurance- Lab Equipment	496,502	503,081
Repairs And Maintenance - Lab Equipments	81,699	170,348
Electricity & Water Expenses	1,733,780	1,673,106
Housekeeping expenses	1,364,004	1,210,764
Total	**4,678,522**	**4,545,323**

Note 20 : Other income

Particulars	**As at July 16th, 2025**	**As at July 15th, 2024**
Sample collection charges	7,550	11,000
Income from insurance claims	29,603	-
Other Income	38,387	-
Total	**75,540**	**11,000**

Agilus Diagnostics (Nepal) Pvt. Ltd. 2009

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Note 21 : Employee benefit expenses

Particulars	As at July 16th, 2025	As at July 15th, 2024
Salary & Allowance	24,250,520	25,971,288
Dashain Allowance	1,511,526	1,439,349
Overtime allowances	987,402	957,839
Staff Hiring expenses	22,584	-
Social security fund	1,882,214	1,938,977
Leave encashment	614,370	859,762
Consultancy fee	4,084,995	2,278,088
Staff welfare	386,290	394,184
Travelling and daily allowance (TADA)	2,402,992	2,259,904
Meeting expenses	160	1,410
Total	**36,143,055**	**36,100,799**

Note 22 : Administrative and general expenses

Particulars	As at July 16th, 2025	As at July 15th, 2024
Business Promotion	128,090	294,350
Rebranding Expenses	1,501,486	2,087,088
Office expenses	101,466	122,563
Statutory Audit fee	113,000	113,000
ISO Audit fee & Other audit expenses	184,155	213,025
Books Journals And Subscriptions	3,400	-
Annual Maintenance Charges(AMC)	160,144	-
Certification Expenses	47,300	-
Communication & Internet Charges	616,025	637,102
Insurance expenses	162,764	122,974
Fine and Penalties	864,813	259,636
Fuel Expense	130,350	75,236
Hotel Accomodation (Staff)	78,600	303,100
Laundry & uniforms	40,000	69,104
Legal & Professional Charges	461,147	247,420
Postage & Courier Charges	1,680,947	1,018,628
Printing And Stationery	314,007	331,991
Registration Fee & Charges	88,733	43,167
Office Rent	6,736,303	7,581,065
Repair and Maintenance	1,012,433	243,203
Security expenses	1,297,800	1,251,800
Travelling Expenses	658,835	514,938
Training Expenses	-	20,325
Miscellaneous Expenses	15,531	352,500
Total	**16,397,328**	**15,902,214**

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