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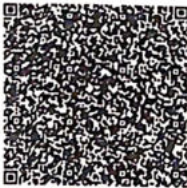
सत्यमेव जयते

INDIA NON JUDICIAL
Government of Gujarat
Certificate of Stamp Duty

₹500

0092009200920092

Certificate No. : IN-GJ27220875518267W
Certificate Issued Date : 09-Feb-2024 04:42 PM
Account Reference : IMPACC (AC)/ gj13273611/ BARODA/ GJ-BA
Unique Doc. Reference : SUBIN-GJGJ1327361176513763804732W
Purchased by : KALPESH B JOSHI
Description of Document : Article 5(h) Agreement (not otherwise provided for)
Description : BUSINESS TRANSFER AGREEMENT
Consideration Price (Rs.) : 0
(Zero)
First Party : ANITABEN YASHVANTSINH BHARPODA
Second Party : GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED
Stamp Duty Paid By : ANITABEN YASHVANTSINH BHARPODA
Stamp Duty Amount(Rs.) : 500
(Five Hundred only)



₹500

IN-GJ27220875518267W

IE 0020224884

Statutory Alert:

1. The authenticity of this Stamp certificate should be verified at 'www.shcllstamp.com' or using e-Stamp Mobile App of Stock Holding. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.
2. The onus of checking the legitimacy is on the users of the certificate.
3. In case of any discrepancy please inform the Competent Authority.



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STOCK PURCHASE AGREEMENT

This Stock Purchase Agreement (the "Agreement") is made and entered into on this February 10th 2024 (the "Effective Date"), by and between;

M/s. **Gujarat Kidney and Super Specialty Limited**, (CIN U85300GJ2019PLC11159), is a Company incorporated and registered under the Companies Act, 2013, having its registered office at Plot No. 1, City Survey No. 1573/A, Jetalpur Road, Gokak Mill Compound, Alkapuri, Vadodara, Gujarat. (hereinafter referred to as the "Buyer"),

AND

M/s **New Gujarat Pharmacy**, a proprietorship firm, owned by Anitaben Yashwantsinh Bharpoda having its PAN No. ABAPN7107Q., having its registered office at Plot No. 1, City Survey No. 1537/A, Jetalpur Road, Gokak Mill Compound, Alkapuri, Vadodara, Gujarat (hereinafter referred to as the "Seller").

RECITALS

WHEREAS, the Seller is the lawful owner of certain inventory of medicines and related goods as listed in Schedule A of this Agreement (the "Inventory");

WHEREAS, the Buyer has agreed to purchase from the Seller, and the Seller has agreed to sell to the Buyer, the Inventory, on the terms and conditions set forth in this Agreement;

NOW, THEREFORE, in consideration of the mutual promises, covenants, and conditions set forth herein, the parties hereto agree as follows:

1. SALE OF INVENTORY

1.1 Inventory Description: The Seller agrees to sell, and the Buyer agrees to purchase, the Inventory which includes all stock of medicines and related goods as at **February 10, 2024**. The Inventory is further detailed in **Schedule A**, which is attached hereto.

1.2 Price of Inventory: The total purchase price for the Inventory is 27,32,783.70 (Twenty-seven lakh thirty-two thousand seven hundred eighty-three rupees and seventy paise) Further the inventory so purchased will be inclusive of the value of



the Central Goods and Service Tax (CGST), State Goods and Service Tax (SGST), and Integrated Goods and Service Tax (IGST), as applicable.

1.3 Payment Terms: The Buyer shall pay the total purchase price as set forth in Clause 1.2 on or before 30/06/2024 via Bank Transfer.

1.4 Taxes: The Buyer acknowledges that the purchase price of the Inventory is inclusive of all applicable taxes, including CGST, SGST, and IGST, and agrees to bear the tax liability as applicable under the prevailing laws.

2. TRANSFER OF INVENTORY

2.1 Transfer of Ownership: Upon full payment by the Buyer, the Seller agrees to transfer all rights, title, and interest in the Inventory to the Buyer as of the date of payment (the "Closing Date").

2.2 Delivery: The Seller shall deliver the Inventory to the Buyer at Plot No. 1, City Survey No. 1537/A, Jetalpur Road, Gokak Mill Compound, Alkapuri, Vadodara, Gujarat, and all costs associated with the transportation and delivery of the Inventory shall be borne by the Buyer.

3. REPRESENTATIONS AND WARRANTIES

3.1 Seller's Representations: The Seller represents and warrants to the Buyer that;

- (a) The Seller is the lawful owner of the Inventory and has full authority to sell the Inventory;
- (b) The Inventory is free from all encumbrances, claims, and liabilities;
- (c) The Inventory has been duly accounted for and includes all taxes, including but not limited to CGST, SGST, and IGST;
- (d) The Seller is in compliance with all applicable laws concerning the sale and transfer of the Inventory.

3.2 Buyer's Representations: The Buyer represents and warrants to the Seller that:

- (a) The Buyer has the full power and authority to enter into this Agreement and perform its obligations hereunder;
- (b) The Buyer is purchasing the Inventory for lawful business purposes and not for resale, unless otherwise agreed in writing.



4. CONFIDENTIALITY

4.1 **Confidentiality Obligations:** Both parties agree to keep confidential all details and terms of this Agreement, as well as any proprietary information exchanged during the negotiation and performance of this Agreement, unless required to disclose by law or regulation.

5. INDEMNITY AND LIMITATION OF LIABILITY

5.1 **Indemnity by Seller:** The Seller agrees to indemnify and hold harmless the Buyer from any claims, losses, or damages arising from any breach of the Seller's representations, warranties, or obligations under this Agreement.

5.2 **Indemnity by Buyer:** The Buyer agrees to indemnify and hold harmless the Seller from any claims, losses, or damages arising from the Buyer's use or handling of the Inventory after the Closing Date.

6. MISCELLANEOUS

6.1 **Governing Law:** This Agreement shall be governed by, and construed in accordance with, the laws of Gujarat and as applicable in the sovereignty of India.

6.2 **Dispute Resolution:** That any dispute arising between the parties hereto shall be referred to the sole arbitrator as required by Arbitration and Conciliation Act, 1996 the decision/award of such arbitrator shall be binding upon the parties hereto. The said proceedings will take place in Vadodara, Gujarat, India.

6.3 **Entire Agreement:** This Agreement constitutes the entire agreement between the parties with respect to the sale and purchase of the Inventory and supersedes any prior agreements, representations, or understandings, whether written or oral.

6.4 **Amendment:** Any amendments to this Agreement must be made in writing and signed by both parties.

6.5 **Severability:** If any provision of this Agreement is held to be invalid, illegal, or unenforceable, the remaining provisions shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date.



BUYER:

Gujarat Kidney and Super Speciality Limited

By:

Name: Pragnesh Bharpoda

Title: Director

Date: February 10, 2024

SELLER:

M/s New Gujarat Pharmacy

By:

Name: Anita Bharpoda

Title: Proprietor

Date: February 10th, 2024

SCHEDULE A - INVENTORY LIST

[List of all medicines, quantities, and any other related goods being sold]

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Address: Plot No 1, CITY SANE NO 1537/A, JETALPUR ROAD, GOKAK HILL COMPOUND, ALKAPURI, VADODARA - 390020
0265-2984500 / +91-9687079991 | GUJARATKIDNEYHOSPITAL@gmail.com

PHARMACY

PHARMACY PURCHASE REPORT

POSITION AS ON 10/02/2024

Date	Purchase No	Bill No	Supplier Name	Base Amount	CGST	S. GST	I. GST	Discount	Credit Note	Net Amount	Paid Amount	Due Amount
10-02-2024	2324/PCR/90	SAL/2314290	NEW GUJARAT PHARMACY	15148.53	744.54	744.54	0.00	0.21	0.00	16637.82	0.00	16637.82
10-02-2024	2324/PCR/91	SAL/2314289	NEW GUJARAT PHARMACY	794.77	53.89	53.89	0.00	0.03	0.00	902.58	0.00	902.58
10-02-2024	2324/PCR/92	SAL/2314291	NEW GUJARAT PHARMACY	17052.53	1023.16	1023.16	0.00	0.13	0.00	19098.98	0.00	19098.98
10-02-2024	2324/PCR/93	SAL/2314292	NEW GUJARAT PHARMACY	2445.52	146.73	146.73	0.00	0.07	0.00	2739.00	0.00	2739.00
10-02-2024	2324/PCR/94	SAL/2314293	NEW GUJARAT PHARMACY	12562.16	753.73	753.73	0.00	0.38	0.00	14070.00	0.00	14070.00
10-02-2024	2324/PCR/95	SAL/2314294	NEW GUJARAT PHARMACY	17119.60	1027.18	1027.18	0.00	0.04	0.00	19174.00	0.00	19174.00
10-02-2024	2324/PCR/96	SAL/2314292	NEW GUJARAT PHARMACY	1346.56	80.81	80.81	0.00	0.46	0.00	1508.94	0.00	1508.94
10-02-2024	2324/PCR/97	SAL/2314297	NEW GUJARAT PHARMACY	237.26	14.23	14.23	0.00	0.30	0.00	266.02	0.00	266.02
10-02-2024	2324/PCR/98	SAL/2314288	NEW GUJARAT PHARMACY	18048.66	935.54	935.54	0.00	0.04	0.00	19919.78	0.00	19919.78
10-02-2024	2324/PCR/100	SAL/2314299	NEW GUJARAT PHARMACY	24768.48	1337.46	1337.46	0.00	0.20	0.00	27443.60	0.00	27443.60
10-02-2024	2324/PCR/101	SAL/2314300	NEW GUJARAT PHARMACY	20581.67	1129.38	1129.38	0.00	0.49	0.00	22840.92	0.00	22840.92
10-02-2024	2324/PCR/102	SAL/2314301	NEW GUJARAT PHARMACY	70022.62	1628.14	1628.14	0.00	0.18	0.00	73279.08	0.00	73279.08
10-02-2024	2324/PCR/103	SAL/2314302	NEW GUJARAT PHARMACY	2061.85	76.76	76.76	0.00	0.01	0.00	2215.38	0.00	2215.38
10-02-2024	2324/PCR/104	SAL/2314303	NEW GUJARAT PHARMACY	18492.74	943.45	943.45	0.00	0.46	0.00	20380.10	0.00	20380.10
10-02-2024	2324/PCR/105	SAL/2314304	NEW GUJARAT PHARMACY	40921.48	2455.29	2455.29	0.00	0.06	0.00	45832.12	0.00	45832.12
10-02-2024	2324/PCR/106	SAL/2314305	NEW GUJARAT PHARMACY	39414.97	1160.39	1160.39	0.00	0.19	0.00	41735.94	0.00	41735.94
10-02-2024	2324/PCR/112	SAL/2314306	NEW GUJARAT PHARMACY	82377.74	4687.19	4687.19	0.00	0.02	0.00	91752.14	0.00	91752.14
10-02-2024	2324/PCR/113	SAL/2314307	NEW GUJARAT PHARMACY	28279.28	1488.06	1488.06	0.00	0.20	0.00	29256.10	0.00	29256.10
10-02-2024	2324/PCR/117	SAL/2314308	NEW GUJARAT PHARMACY	21390.02	1092.23	1092.23	0.00	0.32	0.00	23574.80	0.00	23574.80
10-02-2024	2324/PCR/125	SAL/2314309	NEW GUJARAT PHARMACY	24433.25	989.23	989.23	0.00	0.31	0.00	26412.02	0.00	26412.02
10-02-2024	2324/PCR/128	SAL/2314310	NEW GUJARAT PHARMACY	8918.07	535.10	535.10	0.00	0.33	0.00	9988.60	0.00	9988.60
10-02-2024	2324/PCR/129	SAL/2314311	NEW GUJARAT PHARMACY	11652.17	699.14	699.14	0.00	0.49	0.00	13050.94	0.00	13050.94
10-02-2024	2324/PCR/131	SAL/2314312	NEW GUJARAT PHARMACY	1011.60	60.69	60.69	0.00	0.04	0.00	1133.02	0.00	1133.02
10-02-2024	2324/PCR/133	SAL/2314313	NEW GUJARAT PHARMACY	37447.35	2246.84	2246.84	0.00	0.01	0.00	41941.04	0.00	41941.04
10-02-2024	2324/PCR/136	SAL/2314315	NEW GUJARAT PHARMACY	8314.36	498.87	498.87	0.00	0.14	0.00	9312.24	0.00	9312.24
10-02-2024	2324/PCR/139	SAL/2314316	NEW GUJARAT PHARMACY	6659.02	313.92	313.92	0.00	0.48	0.00	7287.34	0.00	7287.34
10-02-2024	2324/PCR/147	SAL/2314317	NEW GUJARAT PHARMACY	3893.57	97.33	97.33	0.00	0.17	0.00	4088.40	0.00	4088.40
10-02-2024	2324/PCR/151	SAL/2314318	NEW GUJARAT PHARMACY	23829.12	1429.73	1429.73	0.00	0.46	0.00	26689.04	0.00	26689.04
10-02-2024	2324/PCR/153	SAL/2314319	NEW GUJARAT PHARMACY	28579.24	1518.07	1518.07	0.00	0.16	0.00	31615.54	0.00	31615.54
10-02-2024	2324/PCR/154	SAL/2314320	NEW GUJARAT PHARMACY	10287.63	528.13	528.13	0.00	0.35	0.00	11344.24	0.00	11344.24
10-02-2024	2324/PCR/155	SAL/2314321	NEW GUJARAT PHARMACY	6907.98	414.49	414.49	0.00	0.04	0.00	7737.00	0.00	7737.00
10-02-2024	2324/PCR/157	SAL/2314322	NEW GUJARAT PHARMACY	27548.96	1652.34	1652.34	0.00	0.16	0.00	30855.00	0.00	30855.00
10-02-2024	2324/PCR/174	SAL/2314326	NEW GUJARAT PHARMACY	9895.38	593.73	593.73	0.00	0.14	0.00	11082.88	0.00	11082.88
10-02-2024	2324/PCR/175	SAL/2314327	NEW GUJARAT PHARMACY	25909.28	990.91	990.91	0.00	0.42	0.00	27891.52	0.00	27891.52
10-02-2024	2324/PCR/180	SAL/2314329	NEW GUJARAT PHARMACY	155.10	9.31	9.31	0.00	0.28	0.00	174.00	0.00	174.00
10-02-2024	2324/PCR/181	SAL/2314330	NEW GUJARAT PHARMACY	410.70	24.64	24.64	0.00	0.46	0.00	420.04	0.00	420.04
10-02-2024	2324/PCR/182	SAL/2314331	NEW GUJARAT PHARMACY	169.28	10.16	10.16	0.00	0.46	0.00	180.00	0.00	180.00
10-02-2024	2324/PCR/183	SAL/2314332	NEW GUJARAT PHARMACY	7863.78	471.83	471.83	0.00	0.46	0.00	8807.80	0.00	8807.80
10-02-2024	2324/PCR/184	SAL/2314334	NEW GUJARAT PHARMACY	1330.21	104.42	104.42	0.00	0.27	0.00	1539.32	0.00	1539.32
10-02-2024	2324/PCR/185	SAL/2314335	NEW GUJARAT PHARMACY	24388.85	1222.38	1222.38	0.00	0.07	0.00	26843.68	0.00	26843.68
10-02-2024	2324/PCR/186	SAL/2314336	NEW GUJARAT PHARMACY	13263.79	795.82	795.82	0.00	0.39	0.00	14855.82	0.00	14855.82
10-02-2024	2324/PCR/187	SAL/2314337	NEW GUJARAT PHARMACY	69695.00	1973.15	1973.15	0.00	0.48	0.00	72641.78	0.00	72641.78

Dr. P. S. K. Gupta

Anita





Anita



10-02-2024	2324/PCR/186	SA/2314335	NEW GUJARATI PHARMACY	14525.55	666.59	666.59	0.00	0.35	0.00	0.00	15957.08	0.00	15899.08
10-02-2024	2324/PCR/192	SA/2314337	NEW GUJARATI PHARMACY	19187.99	750.47	750.47	0.00	0.21	0.00	0.00	20693.14	0.00	20693.14
10-02-2024	2324/PCR/201	SA/2314339	NEW GUJARATI PHARMACY	6964.21	417.87	417.87	0.00	0.01	0.00	0.00	7799.96	0.00	7799.96
10-02-2024	2324/PCR/202	SA/2314344	NEW GUJARATI PHARMACY	4701.54	282.22	282.22	0.00	0.02	0.00	0.00	5266.00	0.00	5266.00
10-02-2024	2324/PCR/203	SA/2314342	NEW GUJARATI PHARMACY	10193.87	611.65	611.65	0.00	0.25	0.00	0.00	11417.42	0.00	11417.42
10-02-2024	2324/PCR/204	SA/2314338	NEW GUJARATI PHARMACY	12529.97	751.79	751.79	0.00	0.47	0.00	0.00	14034.02	0.00	14034.02
10-02-2024	2324/PCR/206	SA/2314347	NEW GUJARATI PHARMACY	71673.22	2184.62	2184.62	0.00	0.20	0.00	0.00	76642.66	0.00	76642.66
10-02-2024	2324/PCR/210	SA/2314348	NEW GUJARATI PHARMACY	1375.00	82.50	82.50	0.00	0.00	0.00	0.00	1540.00	0.00	1540.00
10-02-2024	2324/PCR/211	SA/2314340	NEW GUJARATI PHARMACY	3452.38	1602.19	1602.19	0.00	0.42	0.00	0.00	3777.18	0.00	3777.18
10-02-2024	2324/PCR/213	SA/2314349	NEW GUJARATI PHARMACY	1239.36	74.36	74.36	0.00	0.08	0.00	0.00	1388.16	0.00	1388.16
10-02-2024	2324/PCR/215	SA/2314343	NEW GUJARATI PHARMACY	8004.36	480.27	480.27	0.00	0.08	0.00	0.00	8964.98	0.00	8964.98
10-02-2024	2324/PCR/218	SA/2314351	NEW GUJARATI PHARMACY	26079.87	1310.71	1310.71	0.00	0.37	0.00	0.00	28701.66	0.00	28701.66
10-02-2024	2324/PCR/238	SA/2314353	NEW GUJARATI PHARMACY	19086.35	845.73	845.73	0.00	0.27	0.00	0.00	20786.08	0.00	20786.08
10-02-2024	2324/PCR/240	SA/2314366	NEW GUJARATI PHARMACY	8762.28	525.72	525.72	0.00	0.32	0.00	0.00	9814.04	0.00	9814.04
10-02-2024	2324/PCR/242	SA/2314370	NEW GUJARATI PHARMACY	10732.14	643.93	643.93	0.00	0.00	0.00	0.00	12020.00	0.00	12020.00
10-02-2024	2324/PCR/244	SA/2314371	NEW GUJARATI PHARMACY	2040.00	122.40	122.40	0.00	0.20	0.00	0.00	2285.00	0.00	2285.00
10-02-2024	2324/PCR/245	SA/2314350	NEW GUJARATI PHARMACY	44286.59	1521.99	1521.99	0.00	0.47	0.00	0.00	47331.04	0.00	47331.04
10-02-2024	2324/PCR/247	SA/2314374	NEW GUJARATI PHARMACY	3555.00	213.30	213.30	0.00	0.40	0.00	0.00	3982.00	0.00	3982.00
10-02-2024	2324/PCR/248	SA/2314374	NEW GUJARATI PHARMACY	31449.00	1886.94	1886.94	0.00	0.12	0.00	0.00	35723.00	0.00	35723.00
10-02-2024	2324/PCR/249	SA/2314372	NEW GUJARATI PHARMACY	95109.38	4804.85	4804.85	0.00	0.20	0.00	0.00	103919.28	0.00	103919.28
10-02-2024	2324/PCR/254	SA/2314376	NEW GUJARATI PHARMACY	30829.03	1530.81	1530.81	0.00	0.19	0.00	0.00	33890.84	0.00	33890.84
10-02-2024	2324/PCR/260	SA/2314375	NEW GUJARATI PHARMACY	25843.25	1513.99	1513.99	0.00	0.03	0.00	0.00	28871.26	0.00	28871.26
10-02-2024	2324/PCR/263	SA/2314352	NEW GUJARATI PHARMACY	39129.58	2002.86	2002.86	0.00	0.20	0.00	0.00	43135.50	0.00	43135.50
10-02-2024	2324/PCR/270	SA/2314367	NEW GUJARATI PHARMACY	14004.96	840.33	840.33	0.00	0.32	0.00	0.00	15685.54	0.00	15685.54
10-02-2024	2324/PCR/271	SA/2314333	NEW GUJARATI PHARMACY	32998.31	1571.97	1571.97	0.00	0.01	0.00	0.00	36142.26	0.00	36142.26
10-02-2024	2324/PCR/273	SA/2314358	NEW GUJARATI PHARMACY	74152.43	3019.44	3019.44	0.00	0.15	0.00	0.00	80191.46	0.00	80191.46
10-02-2024	2324/PCR/278	SA/2314365	NEW GUJARATI PHARMACY	10760.11	645.59	645.59	0.00	0.23	0.00	0.00	12051.52	0.00	12051.52
10-02-2024	2324/PCR/279	SA/2314368	NEW GUJARATI PHARMACY	19090.34	929.81	929.81	0.00	0.06	0.00	0.00	21769.24	0.00	21769.24
10-02-2024	2324/PCR/280	SA/2314362	NEW GUJARATI PHARMACY	56754.44	2892.96	2892.96	0.00	0.12	0.00	0.00	62540.48	0.00	62540.48
10-02-2024	2324/PCR/281	SA/2314377	NEW GUJARATI PHARMACY	19744.52	1105.52	1105.52	0.00	0.48	0.00	0.00	21956.04	0.00	21956.04
10-02-2024	2324/PCR/282	SA/2314362	NEW GUJARATI PHARMACY	25076.56	1207.80	1207.80	0.00	0.08	0.00	0.00	27492.24	0.00	27492.24
10-02-2024	2324/PCR/296	SA/2314364	NEW GUJARATI PHARMACY	54592.12	2729.23	2729.23	0.00	0.27	0.00	0.00	60050.86	0.00	60050.86
10-02-2024	2324/PCR/300	SA/2314355	NEW GUJARATI PHARMACY	85380.12	4097.63	4097.63	0.00	0.34	0.00	0.00	93575.72	0.00	93575.72
10-02-2024	2324/PCR/301	SA/2314357	NEW GUJARATI PHARMACY	25321.09	1380.29	1380.29	0.00	0.01	0.00	0.00	28081.68	0.00	28081.68
10-02-2024	2324/PCR/302	SA/2314384	NEW GUJARATI PHARMACY	11603.90	510.48	510.48	0.00	0.44	0.00	0.00	12615.30	0.00	12615.30
10-02-2024	2324/PCR/303	SA/2314388	NEW GUJARATI PHARMACY	4725.78	197.05	197.05	0.00	0.06	0.00	0.00	5119.94	0.00	5119.94
10-02-2024	2324/PCR/304	SA/2314387	NEW GUJARATI PHARMACY	12524.02	751.43	751.43	0.00	0.14	0.00	0.00	14027.02	0.00	14027.02
10-02-2024	2324/PCR/305	SA/2314359	NEW GUJARATI PHARMACY	18275.22	902.87	902.87	0.00	0.04	0.00	0.00	20081.00	0.00	20081.00
10-02-2024	2324/PCR/306	SA/2314360	NEW GUJARATI PHARMACY	52775.01	2479.76	2479.76	0.00	0.17	0.00	0.00	57734.70	0.00	57734.70
10-02-2024	2324/PCR/307	SA/2314396	NEW GUJARATI PHARMACY	7463.39	447.80	447.80	0.00	0.01	0.00	0.00	8359.00	0.00	8359.00
10-02-2024	2324/PCR/308	SA/2314394	NEW GUJARATI PHARMACY	4466.39	267.97	267.97	0.00	0.27	0.00	0.00	5002.60	0.00	5002.60
10-02-2024	2324/PCR/309	SA/2314393	NEW GUJARATI PHARMACY	23500.00	1410.00	1410.00	0.00	0.00	0.00	0.00	26320.00	0.00	26320.00
10-02-2024	2324/PCR/310	SA/2314390	NEW GUJARATI PHARMACY	41186.39	2260.19	2260.19	0.00	0.19	0.00	0.00	45706.86	0.00	45706.86
10-02-2024	2324/PCR/311	SA/2314389	NEW GUJARATI PHARMACY	11125.01	667.47	667.47	0.00	0.11	0.00	0.00	12460.96	0.00	12460.96
10-02-2024	2324/PCR/313	SA/2314385	NEW GUJARATI PHARMACY	80333.36	4363.93	4363.93	0.00	0.44	0.00	0.00	89061.66	0.00	89061.66
10-02-2024	2324/PCR/314	SA/2314380	NEW GUJARATI PHARMACY	7336.94	440.22	440.22	0.00	0.40	0.00	0.00	8217.78	0.00	8217.78
10-02-2024	2324/PCR/315	SA/2314382	NEW GUJARATI PHARMACY	9562.07	597.71	597.71	0.00	0.43	0.00	0.00	11157.92	0.00	11157.92
10-02-2024	2324/PCR/316	SA/2314385	NEW GUJARATI PHARMACY	15839.68	753.63	753.63	0.00	0.14	0.00	0.00	17347.08	0.00	17347.08
10-02-2024	2324/PCR/317	SA/2314381	NEW GUJARATI PHARMACY	19703.31	1171.44	1171.44	0.00	0.03	0.00	0.00	22046.22	0.00	22046.22
10-02-2024	2324/PCR/318	SA/2314369	NEW GUJARATI PHARMACY	27630.56	1300.60	1300.60	0.00	0.34	0.00	0.00	30232.10	0.00	30232.10
10-02-2024	2324/PCR/319	SA/2314397	NEW GUJARATI PHARMACY	17811.84	924.24	924.24	0.00	0.04	0.00	0.00	19660.36	0.00	19660.36
10-02-2024	2324/PCR/321	SA/2314395	NEW GUJARATI PHARMACY	43624.79	2475.87	2475.87	0.00	0.03	0.00	0.00	48576.62	0.00	48576.62



10-02-2024	2324/PCN/332	SAU/2314383	NEW GUJARAT PHARMACY	74509.24	4470.55	4470.55	0.00	0.32	0.00	83450.66	0.00	83450.66
10-02-2024	2324/PCN/333	SAU/2314386	NEW GUJARAT PHARMACY	21403.93	1012.82	1012.82	0.00	0.09	0.00	23429.66	0.00	23429.66
10-02-2024	2324/PCN/336	SAU/2314398	NEW GUJARAT PHARMACY	12000.00	720.00	720.00	0.00	0.00	0.00	13440.00	0.00	13440.00
10-02-2024	2324/PCN/337	SAU/2314378	NEW GUJARAT PHARMACY	18243.07	959.40	959.40	0.00	0.13	0.00	20162.00	0.00	20162.00
10-02-2024	2324/PCN/338	SAU/2314399	NEW GUJARAT PHARMACY	540.46	32.43	32.43	0.00	0.34	0.00	605.66	0.00	605.66
10-02-2024	2324/PCN/339	SAU/2314356	NEW GUJARAT PHARMACY	34120.01	1753.83	1753.83	0.00	0.17	0.00	37627.84	0.00	37627.84
10-02-2024	2324/PCN/340	SAU/2314379	NEW GUJARAT PHARMACY	46230.04	2401.50	2401.50	0.00	0.18	0.00	51033.22	0.00	51033.22
10-02-2024	2324/PCN/341	SAU/2314392	NEW GUJARAT PHARMACY	36646.92	1892.87	1892.87	0.00	0.08	0.00	40432.74	0.00	40432.74
10-02-2024	2324/PCN/342	2314373	NEW GUJARAT PHARMACY	72057.70	3211.35	3211.35	0.00	0.38	0.00	78480.78	0.00	78480.78
10-02-2024	2324/PCN/344	01	NEW GUJARAT PHARMACY	20769.00	3320.45	3320.45	0.00	0.10	0.00	27410.00	0.00	27410.00
10-02-2024	2425/PCN/17	2304644	NEW GUJARAT PHARMACY	376.04	22.56	22.56	0.00	0.16	0.00	421.32	0.00	421.32
10-02-2024	2324/PCN/472	022	NEW GUJARAT PHARMACY	7579.00	480.00	480.00	0.00	0.00	0.00	8539.00	0.00	8539.00
Total :				2482461.73	125149.73	125149.73	0.00	22.51	0.00	2732783.70	0.00	2732783.70

P. B. Bhavsar



Anita

Subodh Kumar

Registered Valuer (Securities or Financial assets)

Reg No: IBBI/RV/05/2019/11705

VALUATION REPORT

Date: 10th February, 2025

To,
The Board of Directors
Gujarat Kidney And Super Speciality Limited,
1, City Survey No. 1573/A,
Jetalpur Road, Gokak Mill Compound,
Alkapuri, Vadodara, Gujarat

Dear Sir,

1. We refer to our engagement and the subsequent discussion we had with you, it has been informed to us that the Gujarat Kidney And Super Speciality Limited has acquired the inventory of M/s New Gujarat Pharmacy comprising of all stock of medicines as at 10.02.2024.
2. **In this regard, it is stated that** M/s. Gujarat Kidney And Super Speciality Limited, (CIN U85300GJ2019PLC11159), is a Company incorporated and registered under the Companies Act, 2013, having its registered office at Plot No. 1, City Survey No. 1573/A, Jetalpur Road, Gokak Mill Compound, Alkapuri, Vadodara, Gujarat (hereinafter referred to as the Company);
3. The company has acquired the inventory of M/s New Gujarat Pharmacy comprising of all stock of medicines as at 10.02.2024. We have been asked to furnish the report w.r.t inventory purchased as on 10.02.2024.
4. Consequently, this assignment is for determining the value of inventory acquired by Gujarat Kidney And Super Speciality Limited as at 10.02.2024
5. **Valuation Date:** The valuation date is considered as 10th February, 2024.
6. **Documents referred for the purpose of present valuation:**
 - i. List of inventory purchased as at 10.02.2024
 - ii. Management Representation letter
7. **Basis of Arriving at the Value**
 - a. The value of inventory stated at Annexure -I to this report.
 - b. The inventory so arrived at is inclusive of the value of Central Goods and Service Tax, State Goods and Service Tax and Integrated Goods and Service Tax.
 - c. Based on above, the value of inventory as at 10.02.2024 is Rs 27,32,784.00 (Rounded off to nearest rupee) is Rupees Twenty Seven Lakhs Thirty Two Thousand Seven Hundred and Eighty Four only.



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8. Disclaimer

- i. This Report, its contents and the results herein are specific to and based on (i) the purpose of valuation agreed as per the terms of our engagement, (ii) the date of this Report (iii) other information provided by the Management.
- ii. In the course of the valuation, we have been provided with documents as stated above. We have, however, evaluated the information provided to us by the company through broad inquiry, analysis and review (but have not carried out a due diligence or audit of the company for the purpose of this engagement, nor have we independently investigated or otherwise verified the data provided). Through the above evaluation, nothing has come to our attention to indicate that the information provided was materially mis-stated/incorrect or would not afford reasonable grounds upon which to base the report. We do not imply and it should not be construed that we have verified any of the information provided to us, or that our inquiries could have verified any matter, which a more extensive examination might disclose. Also, we have been given to understand by the management that it has not omitted any relevant and material factors and that it has checked out relevance or materiality of any specific information to the present exercise with us in case of any doubt. Accordingly, we do not express any opinion or offer any form of assurance regarding its accuracy and completeness upon the balances as contained in the provisional financial statements. Our conclusions are based on these assumptions and other information given by/on behalf of the company. The management of the company has indicated to us that it has understood that any omissions, inaccuracies or misstatements may materially affect our valuation analysis/results. Accordingly, we assume no responsibility for any errors in the above information furnished by the company and their impact on the present exercise.
- iii. We express no opinion on the realization of the inventory whose values have been stated while arriving at the value.
- iv. No investigation of the company's claim to title of inventory has been made for the purpose of this valuation and the company's claim to such rights has been assumed to be valid. No consideration has been given to liens or encumbrances against the assets, beyond the loans disclosed in the accounts. Therefore, no responsibility is assumed for matters of a legal nature.
- v. Neither we nor any of our employees/associates has a financial interest in the subject company and/or asset(s).
- vi. The fee for the report is not contingent upon the results reported.
- vii. We do not accept any liability to any third party in relation to the issue of this Report. This Report is not a substitute for the third party's own due diligence / appraisal / independent advice that the third party should undertake for this purpose.
- viii. We owe responsibility to only the recipient of this report to whom it has been addressed and who have appointed us under the terms of Engagement Letter and nobody else. We will not be liable for any losses, claims, damages or liabilities arising out of the actions taken, omissions of or advice given by any other advisors to the management. In no event shall we be liable for any loss, damage or claims arising in any way from fraudulent acts, misrepresentations or willful default on part of the management.



SUBODH KUMAR
(Registered Valuer)
IBBI Regn- IBBI/RV/05/2019/11705

Date: 10th February, 2025

Sensitive and Confidential