

May 18<sup>th</sup>, 2026

**National Stock Exchange of India Limited**

Exchange Plaza, 5th Floor, C-1,  
Block G, Bandra Kurla Complex,  
Bandra (E), Mumbai 400051

**NSE SYMBOL: INVICTA**

**ISIN: INE0XJ501010**

**Subject: Outcome of Board Meeting held today i.e. Monday, May, 18<sup>th</sup>, 2026 in terms of Regulation 30 and 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015**

**Dear Sir/Madam,**

In reference to the captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held today, i.e. Monday, May, 18<sup>th</sup>, 2026, which was commenced at 11.00 AM and concluded at 01.15 PM:

1. Upon the recommendation of Audit Committee, has considered and approved the Audited Financial Results (Standalone and Consolidated) of the Company for the Half Year and Financial Year ended March 31, 2026 (“Financial Results”).

A copy of financial results along with Audit Report (unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified opinion are enclosed herewith;

2. Upon the recommendation of Audit Committee, considered and approved the Audited Standalone & Consolidated Financial Statements of the Company for the financial year ended on March 31, 2026, including the Balance Sheet, Profit and Loss Account, Cash Flow Statement and notes thereto in accordance with the applicable provisions of the Companies Act, 2013;
3. Considered and approved all other business as per agenda circulated.

Further pursuant to SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 read with relevant circulars issued by stock exchanges in this regard, the following disclosures are being made:

- A. Financial Results – **enclosed**
- B. Statement on deviation or variation for proceeds of Public Issue, Rights issue, Preferential Issue, Qualified Institutional Placement etc. – **Annexure 1**
- C. Format for Disclosing Outstanding Default on loans and Debt Securities - **Not Applicable**
- D. Format for disclosure of Related Party Transactions – **Since our Paid-up capital as on closing date of previous year i.e. March 31, 2025 was less than Rs. 10 Crores and Networth was less than Rs. 25 Crores, pursuant to provision of Regulation 15 (2b), we are exempted from the provisions of the Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 (LODR).**

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- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable for only Annual Filing i.e. 4th quarter) - **Not applicable since the Auditors have issued Audit Reports with unmodified option. A declaration with the effect is enclosed.**

You are requested to take the same on record.

Thanking you,

Yours Faithfully,

**For Invicta Diagnostic Limited**

**Sanket**  
**Vinod Jain**

Digitally signed by  
Sanket Vinod Jain  
Date: 2026.05.18  
13:20:00 +05'30'

**Sanket Vinod Jain**  
**Chairman and Non-Executive Director**  
**DIN: 08299039**  
**Place: Mumbai**

KANAK RATHOD & CO.  
CHARTERED ACCOUNTANTS

Flat No. 203, New Swapnalok C.H.S. Ltd.,  
Natakwala Lane, S.V. Rd., Borivali (West),  
Mumbai : 400 092.  
Mob: 9869243109.  
E-mail: cakanak51@gmail.com

K. B. RATHOD B.COM., F.C.A.

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

To,  
The Board of Directors of  
Invicta Diagnostic Limited

Report on the Audit of the **Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of standalone Financial Results of INVICTA DIAGNOSTIC LIMITED for the Half year ended March 31, 2026 ("statement"), and the year to date results for the period from 01 April 2025 to 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- Is presented in accordance with the requirements of the Regulation in this regard; and
- Gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the half year and year ended March 31, 2026.



### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statement under the provision 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibility for the Statement**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of



accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the statement as a whole 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 Statement.

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

- a) Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) 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 with reference to financial statements in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- d) Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- e) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast



significant doubt on the Company 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 Statement 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.

- f) Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

**Other Matters:**

The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited year-to-date figures up to the half year of the current financial year, which were subjected to a limited review, as required under the Listing Regulations.

**For Kanak Rathod & Co.**

**Chartered Accountants**

**Firm Regn No: 104700A**

**Peer Review: 024301**

**Kanak Rathod**

**Proprietor**

**Membership No: 032833**

**Date: 18/05/2026**

**Mumbai**

**UDIN: 260328330WHH4F3333**



**INVICTA DIAGNOSTIC LIMITED**  
(CIN: L86100MH2023PLC414723)

Reg. Off.: 1 GF, Plot 217, Ambavat, Bhavan, N.M Joshi Marg, Delisle Road, Mumbai, Mumbai, Maharashtra, India, 400013

Corp. Off.: 1012 10th Floor Hubtown Viva CHS LTD Western Express Highway, Mogra Village Near Shankar Wadi Jogeshwari East, Jogeshwari East, Mumbai, Jogeshwari East, Maharashtra, India, 400060

Tel: 022-4971 0036 Email-Id: info@pcdiagnostics.in Website: https://www.pcdiagnostics.in/


**STANDALONE AUDITED STATEMENT OF ASSETS & LIABILITIES**  
As on 31st March, 2026

(₹ in Lakhs)

	Particulars	Note	As at March 31, 2026	As at March 31, 2025
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
	1. Shareholders' funds			
	(a) Share Capital	1	1,257.20	841.79
	(b) Reserves and surplus	2	3,652.44	436.41
	<b>Sub Total Shareholders Funds (A)</b>		<b>4,909.63</b>	<b>1,278.20</b>
	2. Non-current liabilities			
	(a) Long-term borrowings	3	-	185.91
	(b) Other Non-current Liabilities	4	-	-
	(c) Deferred Tax liability	5	81.38	53.89
	(d) Long-term provisions	6	10.82	9.36
	<b>Sub Total Non Current Liabilities (B)</b>		<b>92.20</b>	<b>249.16</b>
	3. Current liabilities			
	(a) Short-term borrowings	7	-	-
	(b) Trade payables	8	-	-
	i) Due to MSME		-	-
	ii) Due to Others		86.17	28.37
	(c) Other current liabilities	9	58.63	32.91
	(d) Short-term provisions	10	150.26	157.40
	<b>Sub Total Current Liabilities (C)</b>		<b>295.06</b>	<b>218.68</b>
	<b>TOTAL (A+B+C)</b>		<b>5,296.89</b>	<b>1,746.04</b>
<b>II.</b>	<b>ASSETS</b>			
	1. Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	11	741.59	379.77
	(ii) Intangible Assets		0.33	0.88
	(b) Non-current investments	12	1,663.57	800.28
	(c) Long-term loans and advances	13	-	-
	(d) Deferred Tax Assets	5	-	-
	(e) Non Current Assets	14	54.57	54.90
	<b>Total Non Current Assets (A)</b>		<b>2,460.06</b>	<b>1,235.83</b>
	2. Current assets			
	(a) Inventories	15	38.68	36.27
	(b) Trade receivables	16	50.26	238.84
	(c) Cash and Bank Balances	17	2,120.88	80.39
	(d) Short-term loans and advances	18	620.62	154.45
	(e) Other Current Assets	19	6.40	0.26
	<b>Total Current Assets (B)</b>		<b>2,836.83</b>	<b>510.21</b>
	<b>TOTAL (A+B)</b>		<b>5,296.89</b>	<b>1,746.04</b>

Figures for the previous year /period have been rearranged/reclassified wherever necessary, to correspond with current period presentation

For and on behalf of the Board of Directors  
INVICTA DIAGNOSTIC LIMITED

  
Sanket Jain

Director  
DIN: 08299039  
Date : 18.05.2026  
Place: Mumbai





Rohit Prakash Srivastava  
Whole time Director  
DIN: 01432112

**INVICTA DIAGNOSTIC LIMITED**  
(CIN: L86100MH2023PLC414723)

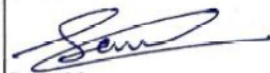
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**STANDALONE AUDITED STATEMENT OF CASH FLOW**  
As on 31st March, 2026

Particulars	For the Period / Year Ended On	
	March 31, 2026	March 31, 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Extraordinary items	725.41	668.39
Adjustment For:		
(a) Depreciation and Amortization	148.57	95.25
(b) Finance Charges	4.24	3.32
(c) (Gain)/Loss on Sale of Assets	-	-
(d) Provision for Gratuity	1.53	7.01
(e) Interest & Other income	(113.25)	(146.40)
(f) Preliminary Expenses written off	-	-
(g) Income Tax Paid	(142.82)	-
<b>Operating Profit before Working Capital Changes</b>	<b>623.68</b>	<b>627.57</b>
Adjustment For :		
(a) (Increase)/Decrease in Inventories	(2.41)	(7.00)
(b) (Increase)/Decrease in Trade Receivables	188.58	(164.68)
(c) (Increase)/Decrease in Loans & Advances	(466.17)	(145.75)
(d) (Increase)/Decrease in Other Assets	(6.14)	(0.26)
(e) Increase /(Decrease) in Trade Payables	57.80	(46.46)
(f) Increase /(Decrease) in Other Liabilities	25.72	4.10
(g) Increase /(Decrease) in Provisions	(11.31)	11.31
(h) Prior Period Adjustments	(89.90)	-
<b>CASH GENERATED FROM OPERATIONS</b>	<b>319.84</b>	<b>278.84</b>
Less : Direct Taxes paid (Net of Refund)	-	-
<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>	<b>319.84</b>	<b>278.84</b>
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>319.84</b>	<b>278.84</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(a) Purchase of Fixed Assets	(509.84)	(21.00)
(b) Sale of Fixed Assets	-	-
(c) (Increase) / Decrease in Investment	(863.29)	(380.05)
(d) (Increase) / Decrease in Long term loans and advances	-	-
(e) (Increase) / Decrease in Non Current Assets	0.33	(20.45)
(f) Interest and other income	113.25	146.40
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>	<b>(1,259.55)</b>	<b>(275.09)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
(a) Increase/(Decrease) in Long Term Borrowing	-	(8.64)
(b) Increase/(Decrease) in Short Term Borrowing	-	-
(c) Increase / ( Decrease ) in Partners Current Account	-	-
(d) Fresh Capital Infusion/(Withdrawal)	2,983.64	(0.00)
(e) Interest Paid	(4.24)	(3.32)
<b>NET CASH FLOW IN FINANCING ACTIVITIES (C)</b>	<b>2,979.39</b>	<b>(11.96)</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS (A)+(B)+(C)</b>	<b>2,040.37</b>	<b>(8.20)</b>
<b>OPENING BALANCE - CASH &amp; CASH EQUIVALENT</b>	<b>80.39</b>	<b>88.60</b>
<b>CLOSING BALANCE - CASH &amp; CASH EQUIVALENT</b>	<b>2,120.76</b>	<b>80.39</b>

Figures for the previous year /period have been rearranged/reclassified wherever necessary, to correspond with current period presentation

For and on behalf of the Board of Directors  
INVICTA DIAGNOSTIC LIMITED



Sanket Jain  
Director  
DIN: 08299039  
Date : 18.05.2026  
Place: Mumbai





Rohit Prakash Srivastava  
Whole time Director  
DIN: 01432112

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**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON 31.03.2026**

[Amount in Lakhs]

SN	Particulars	Half year ended	Preceding Half year ended	Corresponding Half year ended in the previous year	Current Year	Previous year ended
		31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Income</b>					
	(a) Revenue From Operations	965.34	1,062.32	0.00	2027.66	1627.02
	(b) Other Income	25.31	87.95	0.00	113.25	146.40
	<b>Total Income</b>	<b>990.64</b>	<b>1,150.27</b>	<b>0.00</b>	<b>2,140.91</b>	<b>1,773.42</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of consumables	88.10	93.20	0.00	181.30	146.35
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.28)	(2.13)	0.00	(2.41)	(7.00)
	(d) Finance Cost	2.25	1.99	0.00	4.24	3.32
	(e) Employee Benefits Expenses	171.03	122.04	0.00	293.07	247.59
	(f) Depreciation and amortisation expense	90.57	58.00	0.00	148.57	95.25
	(g) Other expenses	398.64	392.07	0.00	790.73	619.53
	<b>Total Expenses</b>	<b>750.33</b>	<b>665.17</b>	<b>0.00</b>	<b>1415.50</b>	<b>1105.00</b>
3	<b>Profit / (Loss) before exceptional and extraordinary items and tax</b>	<b>240.31</b>	<b>485.10</b>	<b>0.00</b>	<b>725.41</b>	<b>668.40</b>
	Exceptional Items	0.00	0.00	0.00	0.00	0.00
4	<b>Profit / (Loss) before extraordinary items and tax (3-4)</b>	<b>240.31</b>	<b>485.10</b>	<b>0.00</b>	<b>725.41</b>	<b>668.40</b>
	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
5	<b>Profit/ (Loss) before Tax (5-6)</b>	<b>240.31</b>	<b>485.10</b>	<b>0.00</b>	<b>725.41</b>	<b>668.40</b>
6	<b>Tax Expenses</b>					
	(a) Current Tax	45.64	100.05	0.00	145.64	145.93
	(b) Deferred Tax	8.41	18.50	0.00	26.91	(0.27)
	<b>Total Tax Expenses</b>	<b>54.05</b>	<b>118.55</b>	<b>0.00</b>	<b>172.64</b>	<b>145.66</b>
7	<b>Profit/ (Loss) from continuing operations (7-8)</b>	<b>186.25</b>	<b>366.55</b>	<b>0.00</b>	<b>552.80</b>	<b>522.75</b>
	Profit/ (Loss) for a period from dis -continuing operations	0.00	0.00	0.00	0.00	0.00
	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
8	<b>Profit/ (Loss) from dis -continuing operations (after tax)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9	<b>Net Profit/(Loss)</b>	<b>186.25</b>	<b>366.55</b>	<b>0.00</b>	<b>552.80</b>	<b>522.75</b>
10	<b>Paid up Equity Share Capital</b>	<b>1,257.20</b>	<b>926.32</b>	<b>841.75</b>	<b>1,257.20</b>	<b>841.75</b>
11	<b>Reserves and Surplus</b>	<b>3,652.44</b>	<b>1,318.55</b>	<b>436.4</b>	<b>3,652.44</b>	<b>436.4</b>
12	<b>Earning Per Share (For continuing operations)</b>					
	(a) Basic	1.87	4.12	0.00	5.56	6.23
	(b) Diluted	1.87	4.12	0.00	5.56	6.21

For, Invicta Diagnostic Limited

*Sanket Jain*

Sanket Jain  
Director  
DIN: 08299039  
Date: 18.05.2026



*Rohit*

Rohit Prakash Srivastava  
Whole time Director  
DIN: 01432112

Invicta Diagnostic Limited  
(CIN: L86100MH2023PLC414723)

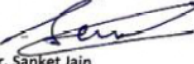
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Notes

- 1 The above statements were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 18th May 2026.
- 2 These financial results have been prepared in accordance with Accounting Standard ('AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) as amended from time to time and other accounting principles generally accepted and in terms of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- 3 The Company was listed on the SME Platform of the National Stock Exchange of India Limited (NSE) on 8th December 2025 pursuant to an Initial Public Offer (IPO). Accordingly, these are the first financial results submitted by the Company to the Stock Exchange in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4 The Company is listed on the SME Platform of NSE. Accordingly:
  - a. The Company is permitted to prepare financial results under Accounting Standards (AS).
  - b. Submission of financial results is on a half-yearly basis.
- 5 The figures for the half year ended 31 March 2026 and corresponding half year ended in previous year are the balancing figures between the audited figures in respect of the full year and the published year to date figures upto the end of 2nd half of the relevant financial year. Also, the figures upto the end of 1st half has only been reviewed and not subjected to audit.
- 6 Pursuant to the IPO, the Company has issued equity shares resulting in an increase in paid-up share capital. The post-issue capital structure is reflected in these financial results.
- 7 The company is engaged in the activity of the diagnostic center only in maharashtra state of india and therefore the company is operating under single segment due to which segment reporting is not required either based on nature of services or geographically.
- 8 Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.
- 9 Pursuant to the Initial Public Offer ("IPO") of the Company and listing of equity shares on the SME Platform of the National Stock Exchange of India Limited, the comparative figures presented in the financial results have been aligned with the Restated Financial Statements prepared in accordance with the applicable provisions of the Companies Act, 2013, SEBI ICDR Regulations and applicable Accounting Standards. Accordingly, certain prior period balances have been adjusted/reclassified in the comparative figures to give effect to such restatement and presentation adjustments.
- 10 The Company's investment in partnership firm(s)/LLP(s) is carried in the standalone financial statements at cost, subject to assessment for diminution/impairment, if any. The share of accumulated profit/(loss) pertaining to such partnership firm(s)/LLP(s), being retained within the respective entities and reflected in partners' capital/current accounts, has not been separately recognised in the standalone financial results. The same has been considered appropriately in the consolidated financial statements, wherever applicable.
- 11 There were no investor complaints pending at the beginning or at the end of the period
- 12 This being the first financial results post listing, the Company is focused on scaling operations, improving margins, and strengthening governance frameworks in line with listed entity requirements.
- 13 The above financial results are available on the website of the Company at <https://www.pcdiagnostics.in/> and website of Stock Exchange [www.nseindia.com](http://www.nseindia.com).

For Invicta Diagnostic Limited

  
Mr. Sanket Jain  
Director  
DIN: 8299039  
Date: 18.05.2026



  
Rohit Prakash Srivastava  
Whole time Director  
DIN: 01432112

**Independent Auditor's Report on the Half yearly and Year to date Consolidated Financial Results of the Company Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as Amended**

To,  
The Board of Directors of  
Invicta Diagnostic Limited.

Report on the Audit of the **Consolidated Financial Results**

**Opinion**

We have audited the accompanying statement of consolidated Financial Results of INVICTA DIAGNOSTIC LIMITED and its subsidiaries and Associate entities together referred to as "the Group"), for the half year and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on separate financial statements/financial information of subsidiaries and Associates referred to in other matters section below, the Consolidated Financial Results for the year ended March 31, 2026.

i. Include the results of the following entities

Name of Entity	Relationship
Invicta Diagnostic Limited	Parent Company
Primacare Healthcare LLP	Subsidiary
PCD Diagnostic LLP	Subsidiary
Pratham MRI & CT Scan Centre	Subsidiary
Invicta Medical LLP	Subsidiary
Primacare Diagnostic LLP	Subsidiary



Porteus Medical LLP	Subsidiary
Shegaon Diagnostic LLP	Subsidiary
Invicta Healthplus LLP	Subsidiary
Invicta Lifecare LLP	Subsidiary
Mscribeit Infotech LLP	Associate

ii. Are presented in accordance with requirements of Listing Regulations in this regard; and

iii. Give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the half year and year ended March 31, 2026.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"), as amended. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Act 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 obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibility for the Statement**

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 of 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement 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 Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, 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 the respective Board of Directors 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 also responsible for overseeing the financial reporting process of the Group.

#### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the statement 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 Statement.

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

- a) Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve



collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- b) 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 with reference to financial statements in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- d) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group 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 Statement 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.
- e) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- f) Obtain sufficient appropriate audit evidence regarding the Financial Results/ Financial Information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them, We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent and such other entities included in the Statement of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

### **Other Matter**

The Statement includes the results for the half year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited year-to-date figures up to the end of the first half of the current financial year, which were subjected to a limited review, as required under the Listing Regulations.

- a) The consolidated audited financial results include the audited financial results of Nine subsidiaries and One Associate entity, the consolidated financial statements/financial results reflect total assets of Rs. 6,024.87 (in lacs) as at March 31, 2026, total revenue of Rs. 3,304.19 (in Lacs) and total net Profit/loss before tax of Rs. 700.85 (in Lacs) and total net cash inflow/outflows of Rs. 2,005.17 (in Lacs) for the year ended on that date respectively as considered in consolidated financial results which have been audited by their respective independent auditors or by the management.
- b) Invicta Diagnostic Limited is holding company and it has nine subsidiary and one associate entity.
- c) The independent auditors' reports or management certification on financial statements/ Financial Results/financial information of subsidiary and Associate entities have been furnished to us and-our-opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors/management certifications & procedures performed by us are as stated in paragraph above. Our opinion, in so far as it relates to the affairs of such subsidiaries, is based solely on report of such auditors/management. Our opinion is not modified in respect of this matter.



- d) Based on our review conducted and procedures performed as stated above nothing has come to our attention that causes us to believe that the accompanying Statement of financial results, prepared in accordance with recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India.
- e) Our opinion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the Financial Results/financial information certified by the Management.

The consolidated annual financial results include the results for the half year ended March 31, 2026 being the balancing figures between the audited figures of the full financial year and unaudited year to date figures up to the half year of the current financial year.

**For Kanak Rathod & Co.**  
**Chartered Accountants**  
**Firm Regn No: 104700W**  
**Peer Review No: 024301**

*K.B.G.*  
**Kanak Rathod**  
**Proprietor**

**Membership No: 032833**

**Date: 18/05/2026**

**Mumbai**

**UDIN : 26032833 ULRETO5751**



INVICTA DIAGNOSTIC LIMITED  
(CIN: L86100MH2023PLC414723)

Reg. Off.: 1 GF, Plot 217, Ambavat, Bhavan, N.M Joshi Marg, Dellsle Road, Mumbai, Mumbai, Maharashtra, India, 400013  
Corp. Off.: 1012 10th Floor Hubtown Viva CHS LTD Western Express Highway, Mogra Village Near Shankar Wadi Jogeshwari East, Jogeshwari East, Mumbai, Jogeshwari East, Maharashtra, India, 400060

Tel: 022-4971 0036 Email-Id: info@pcdiagnostics.in Website: https://www.pcdiagnostics.in/

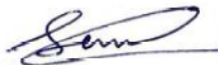
CONSOLIDATED AUDITED STATEMENT OF ASSETS & LIABILITIES  
As on 31st March, 2026

(₹ in Lakhs)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
<b>I EQUITY AND LIABILITIES</b>			
1. Shareholders' funds			
(a) Share Capital	1	1,257.20	841.79
(b) Reserves and surplus	2	3,735.06	518.05
<b>Sub Total Shareholders Funds (A)</b>		<b>4,992.26</b>	<b>1,359.84</b>
2. Non-current liabilities			
(a) Long-term borrowings	3	124.11	353.84
(b) Other Non-current Liabilities	4	-	-
(c) Deferred Tax liability	5	181.74	128.82
(d) Long-term provisions	6	10.82	9.36
<b>Sub Total Non Current Liabilities (B)</b>		<b>316.66</b>	<b>492.01</b>
3. Current liabilities			
(a) Short-term borrowings	7	243.00	-
(b) Trade payables	8	-	-
i) Due to MSME		-	-
ii) Due to Others		190.09	41.69
(c) Other current liabilities	9	70.12	56.36
(d) Short-term provisions	10	212.74	171.74
<b>Sub Total Current Liabilities (C)</b>		<b>715.96</b>	<b>269.79</b>
<b>TOTAL (A+B+C)</b>		<b>6,024.87</b>	<b>2,121.64</b>
<b>II. ASSETS</b>			
1. Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	1,918.95	957.02
(ii) Intangible Assets		0.85	1.13
(b) Non-current Investments	12	619.75	433.38
(c) Long-term loans and advances	13	-	-
(d) Deferred Tax Assets	5	-	-
(e) Non Current Assets	14	54.57	91.34
<b>Total Non Current Assets (A)</b>		<b>2,594.12</b>	<b>1,482.87</b>
2. Current assets			
(a) Inventories	15	59.38	50.26
(b) Trade receivables	16	57.25	145.62
(c) Cash and Bank Balances	17	2,221.33	216.16
(d) Short-term loans and advances	18	1,049.95	226.25
(e) Other Current Assets	19	42.83	0.49
<b>Total Current Assets (B)</b>		<b>3,430.75</b>	<b>638.78</b>
<b>TOTAL (A+B)</b>		<b>6,024.87</b>	<b>2,121.64</b>

Figures for the previous year /period have been rearranged/reclassified wherever necessary, to correspond with current period presentation

For and on Behalf of the Board  
INVICTA DIAGNOSTIC LIMITED



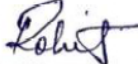
  
Sanket Jain

Director  
DIN: 08299039  
Place: Mumbai  
Date : 18.05.2026

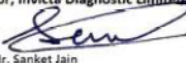


  
Rohit Prakash Srivastava

Whole time Director  
DIN: 01432112

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CONSOLIDATED AUDITED STATEMENT OF CASH FLOW As on 31st March, 2026		
(₹ in Lakhs)		
Particulars	For the Period / Year Ended On	
	March 31, 2026	March 31, 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Extraordinary items	700.84	656.36
Adjustment For:		
(a) Depreciation and Amortization	324.71	249.12
(b) Finance Charges	19.53	23.02
(c) Income From Mutual Fund	(34.36)	-
(d) Provision for Gratuity	1.53	7.01
(e) Interest & Other income	(34.46)	-
(f) Miscellaneous Income	(0.01)	-
Operating Profit before Working Capital Changes	<b>977.78</b>	<b>935.51</b>
Adjustment For :		
(a) (Increase)/Decrease in Inventories	(9.12)	(10.87)
(b) (Increase)/Decrease in Trade Receivables	88.36	(60.14)
(c) (Increase)/Decrease in Loans & Advances	(823.70)	(105.00)
(d) (Increase)/Decrease in Other Assets	(42.34)	(0.49)
(e) Increase /Decrease) in Trade Payables	148.40	(103.39)
(f) Increase /Decrease) in Other Liabilities	13.76	(22.55)
(g) Increase /Decrease) in Provisions	42.47	22.78
<b>CASH GENERATED FROM OPERATIONS</b>	<b>395.61</b>	<b>655.86</b>
Less : Direct Taxes paid (Net of Refund)	(102.40)	-
<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>	<b>293.21</b>	<b>655.86</b>
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>293.21</b>	<b>655.86</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(a) Purchase of Fixed Assets	(1,296.12)	(55.58)
(b) Sale of Fixed Assets/ Adjustment on Account of Consolidation	9.76	22.88
(c) (Increase) / Decrease in Investment	(186.37)	(433.38)
(d) (Increase ) / Decrease in Non Current Assets	36.77	(56.89)
(e) Interest and other income	34.47	-
(f) Income From Mutual Fund	34.36	-
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>	<b>(1,367.15)</b>	<b>(522.97)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
(a) Increase/(Decrease) in Long Term Borrowing	(229.73)	(27.30)
(b) Increase/(Decrease) in Short Term Borrowing	243.00	-
(c) Fresh Capital Infusion/Withdrawal	2,983.64	-
(d) Interest Paid	(19.53)	(23.02)
(e) Adjustment on Consolidation	129.93	-
(f) Adjustment for Minority Interest	(28.21)	-
<b>NET CASH FLOW IN FINANCING ACTIVITIES (C)</b>	<b>3,079.10</b>	<b>(50.32)</b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS (A)+(B)+(C)</b>	<b>2,005.17</b>	<b>82.57</b>
<b>OPENING BALANCE - CASH &amp; CASH EQUIVALENT</b>	<b>216.16</b>	<b>133.59</b>
<b>CLOSING BALANCE - CASH &amp; CASH EQUIVALENT</b>	<b>2,221.33</b>	<b>216.16</b>
Figures for the previous year /period have been rearranged/reclassified wherever necessary, to correspond with current period presentation		
For and on Behalf of the Board INVICTA DIAGNOSTIC LIMITED		
 Sanket Jain Director DIN: 08299039 Place: Mumbai Date : 18.05.2026		 Rohit Prakash Srivastava Whole time Director DIN: 01432112

Invicta Diagnostic Limited						
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Tel: 022-4971 0036 Email-Id: info@pcdiagnostics.in Website: https://www.pcdiagnostics.in/						
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON 31.03.2026						
(Amount in Lakhs)						
SN	Particulars	Half year ended	Preceding Half year ended	Corresponding Half year ended in the previous year	Current Year	Previous year ended
		31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
1	<b>Income</b>					
	(a) Revenue From Operations	1,540.63	1,694.72	0.00	3,235.36	3,009.52
	(b) Other Income	55.60	13.22	0.00	68.83	8.61
	<b>Total Income</b>	<b>1,596.23</b>	<b>1,707.94</b>	<b>0.00</b>	<b>3,304.19</b>	<b>3,018.13</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of consumables	140.77	140.85	0.00	281.66	230.33
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3.20)	(5.92)	0.00	(9.12)	(10.87)
	(d) Finance Cost	9.27	10.26	0.00	19.53	23.02
	(e) Employee Benefits Expenses	315.93	173.19	0.00	489.12	480.60
	(f) Depreciation and amortisation expense	188.05	136.62	0.00	324.72	249.12
	(g) Other expenses	787.32	710.07	0.00	1,497.44	1,389.57
	<b>Total Expenses</b>	<b>1,438.23</b>	<b>1,165.11</b>	<b>0.00</b>	<b>2,603.34</b>	<b>2,361.77</b>
3	<b>Profit / (Loss) before exceptional and extraordinary items and tax</b>	<b>158.00</b>	<b>542.83</b>	<b>0.00</b>	<b>700.85</b>	<b>656.36</b>
	Exceptional Items	0.00	0.00	0.00	0.00	0.00
4	<b>Profit / (Loss) before extraordinary items and tax (3-4)</b>	<b>158.00</b>	<b>542.83</b>	<b>0.00</b>	<b>700.85</b>	<b>656.36</b>
	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
5	<b>Profit/ (Loss) before Tax (5-6)</b>	<b>158.00</b>	<b>542.83</b>	<b>0.00</b>	<b>700.85</b>	<b>656.36</b>
6	<b>Tax Expenses</b>					
	(a) Current Tax	51.06	110.30	0.00	161.36	138.57
	(b) Deferred Tax	28.02	24.14	0.00	52.16	24.85
	<b>Total Tax Expenses</b>	<b>79.09</b>	<b>134.44</b>	<b>0.00</b>	<b>213.53</b>	<b>163.41</b>
7	<b>Profit/ (Loss) from continuing operations (7-8)</b>	<b>78.91</b>	<b>408.41</b>	<b>0.00</b>	<b>487.32</b>	<b>492.95</b>
	Profit/ (Loss) for a period from dis -continuing operations	0.00	0.00	0.00	0.00	0.00
	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
8	<b>Profit/ (Loss) from dis -continuing operations (after tax)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9	<b>Net Profit/(Loss)</b>	<b>78.91</b>	<b>408.41</b>	<b>0.00</b>	<b>487.32</b>	<b>492.95</b>
	Profit Pertaining to Parent Company	90.63	400.00	0.00	490.63	489.15
	Profit Pertaining to Parent Minority Interest	(11.72)	8.41	0.00	(3.31)	3.80
11	<b>Paid up Equity Share Capital</b>	<b>1,257.20</b>	<b>926.32</b>	<b>841.79</b>	<b>1,257.20</b>	<b>841.79</b>
12	<b>Reserve &amp; Surplus</b>	<b>3,884.04</b>	<b>1,442.06</b>	<b>518.05</b>	<b>3,884.04</b>	<b>518.05</b>
13	<b>Earning Per Share (For continuing operations)</b>					
	(a) Basic	0.75	4.59	0.00	4.90	5.86
	(b) Diluted	0.75	4.59	0.00	4.90	5.86

For, Invicta Diagnostic Limited  
  
 Mr. Sanket Jain  
 Director  
 DIN: 08299039  
 Date: 18.05.2026



  
 Rohit Prakash Srivastava  
 Whole time Director  
 DIN: 01432112

Invicta Diagnostic Limited

(CIN: L86100MH2023PLC414723)

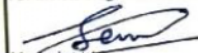
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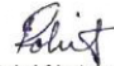
Notes

- 1 The above statements were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 18th May 2026.
- 2 These financial results have been prepared in accordance with Accounting Standard ('AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) as amended from time to time and other accounting principles generally accepted and in terms of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- 3 The Company was listed on the SME Platform of the National Stock Exchange of India Limited (NSE) on 8th December 2025 pursuant to an Initial Public Offer (IPO). Accordingly, these are the first financial results submitted by the Company to the Stock Exchange in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4 The Company is listed on the SME Platform of NSE. Accordingly:
  - a. The Company is permitted to prepare financial results under Accounting Standards (AS).
  - b. Submission of financial results is on a half-yearly basis.
- 5 The figures for the half year ended 31 March 2026 and corresponding half year ended in previous year are the balancing figures between the audited figures in respect of the full year and the published year to date figures upto the end of 2nd half of the relevant financial year. Also, the figures upto the end of 1st half has only been reviewed and not subjected to audit.
- 6 Pursuant to the IPO, the Company has issued equity shares resulting in an increase in paid-up share capital. The post-issue capital structure is reflected in these financial results.
- 7 The company is engaged in the activity of the diagnostic center only in maharashtra state of india and therefore the company is operating under single segment due to which segment reporting is not required either based on nature of services or geographically.
- 8 Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.
- 9 Pursuant to the Initial Public Offer ("IPO") of the Company and listing of equity shares on the SME Platform of the National Stock Exchange of India Limited, the comparative figures presented in the financial results have been aligned with the Restated Financial Statements prepared in accordance with the applicable provisions of the Companies Act, 2013, SEBI ICDR Regulations and applicable Accounting Standards. Accordingly, certain prior period balances have been adjusted/reclassified in the comparative figures to give effect to such restatement and presentation adjustments.
- 10 There were no investor complaints pending at the beginning or at the end of the period
- 11 This being the first financial results post listing, the Company is focused on scaling operations, improving margins, and strengthening governance frameworks in line with listed entity requirements.
- 12 The above financial results are available on the website of the Company at <https://www.pcdiagnostics.in/> and website of Stock Exchange [www.nseindia.com](http://www.nseindia.com).
- 13 For consolidation purposes, the accumulated loss shown under Other Current Assets in the LLP financial statements has been reclassified against Partners' Capital/Current Account, as the same represents accumulated business loss. Accordingly, there is no impact on total consolidated assets and liabilities except reclassification and elimination adjustments.

For Invicta Diagnostic Limited

  
Mr. Sanket Jain  
Director  
DIN: 08299039  
Date: 18.05.2026



  
Rohit Prakash Srivastava  
Whole time Director  
DIN: 01432112

18<sup>th</sup> May, 2026

**National Stock Exchange of India Limited**

Exchange Plaza, 5th Floor, C-1,  
Block G, Bandra Kurla Complex,  
Bandra (E), Mumbai 400051

**NSE SYMBOL: INVICTA**  
**ISIN: INE0XJ501010**

**Subject: Declaration for audit reports with unmodified opinion**

**Dear Sir/Madam,**

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amended Regulations, 2016:

We hereby declare that M/s. Kanak Rathod & Co, Chartered Accountants, the Statutory Auditors of the Company have given the audit report with unmodified opinion on the audited standalone as well as consolidated financial results of the Company for the year ended on 31.03.2026

Thanking you,

Yours Faithfully,  
**For Invicta Diagnostic Limited**



**Rohit Prakash Srivastava**  
**Whole-Time Director**  
**DIN: 01432112**  
**Place: Mumbai**



May 18<sup>th</sup>, 2026

**National Stock Exchange of India Limited**

Exchange Plaza, 5th Floor, C-1,  
Block G, Bandra Kurla Complex,  
Bandra (E), Mumbai 400051

**NSE SYMBOL: INVICTA****ISIN: INE0XJ501010**

**Subject: Statement of deviation/variation in utilization of funds raised through Initial Public Offer for the half year and year ended on March 31st, 2026.**

Dear Sir/Madam,

With reference to captioned subject and pursuant to Regulation 32(1) of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, please find enclosed herewith statement of Deviation/variation in utilization of funds raised through Initial Public Offer for the half year and year ended on March 31, 2026.

We would hereby further inform you that the said statement is reviewed by the Audit Committee in its meeting held on Monday, May 18, 2026.

You are requested to take the same on record.

Thanking you,

Yours Faithfully,

**For Invicta Diagnostic Limited**

**Sanket**  
**Vinod Jain**

Digitally signed by  
Sanket Vinod Jain  
Date: 2026.05.18  
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**Sanket Vinod Jain**

**Chairman and Non-Executive Director**

**DIN: 08299039**

**Place: Mumbai**

**Annexure 1**

<b>Statement of Deviation / Variation in utilisation of funds raised</b>	
<b>Name of listed entity</b>	Invicta Diagnostic Limited
<b>Mode of Fund Raising</b>	Public Issues / <del>Rights Issues</del> / Preferential Issues / QIP / Others
<b>Date of Raising Funds</b>	4th December, 2025
<b>Amount Raised</b>	2,812.48 Lakhs
<b>Report filed for half year ended</b>	31.03.2026
<b>Monitoring Agency</b>	NA
<b>Monitoring Agency Name, if applicable</b>	NA
<b>Is there a Deviation / Variation in use of funds raised</b>	No
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders</b>	NA
<b>If Yes, Date of shareholder Approval</b>	NA
<b>Explanation for the Deviation / Variation</b>	NA
<b>Comments of the Audit Committee after review</b>	None
<b>Comments of the auditors, if any</b>	None

**Objects for which funds have been raised and where there has been a deviation, in the following table**

<b>Original Object</b>	<b>Modified Object, if any</b>	<b>Original Allocation</b>	<b>Modified allocation, if any</b>	<b>Funds Utilised</b>	<b>Amount of Deviation / Variation for the quarter according to applicable object</b>	<b>Remarks if any</b>
Funding capital expenditure for purchase of medical equipment towards establishment of five new diagnostic centres in Maharashtra	No	2111.33	No	227.79	Nil	Unutilized amount lying in Fixed deposit & Current account with banks
General Corporate purposes	No	407.46	No	238.00	Nil	
Issue related Expenses	No	293.69	No	278.59	Nil	
<b>Total</b>		<b>2812.48</b>		<b>744.38</b>		

**Note:**

**1. As of 31<sup>st</sup> March 2026, there is no deviation and variation in utilisation of IPO proceeds. Thereafter company obtained shareholders' approval for deviation and variation in the objects mentioned in offer documents which will be reported in next report.**

**2. Deviation or variation could mean:**

**(a) Deviation in the objects or purposes for which the funds have been raised or**

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*(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or*

*(c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.*

**For Invicta Diagnostic Limited**

**Sanket**  
**Vinod Jain**

Digitally signed by  
Sanket Vinod Jain  
Date: 2026.05.18  
13:20:43 +05'30'

**Sanket Vinod Jain**  
**Chairman and Non-Executive Director**  
**DIN: 08299039**  
**Place: Mumbai**

Date: May 18, 2026

**Certificate on Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE in the case of Invicta Diagnostic Limited ("the company") (CIN: L86100MH2023PLC414723) having registered address at 1 GF, Plot 217, Ambavat, Bhavan, N.M Joshi Marg, Delisle Road, Mumbai, Maharashtra, India, 400013**

In connection with the Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE, we have verified the information mentioned in **Annexure A** with respect to the Company, extracted from the standalone financial statements of the company for the half-year ended March 31, 2026 and other relevant records the Company prepared and produced before us by the Board of Directors of the Company. The information mentioned in **Annexure A** was approved by the audit committee and taken on record by the Board of Directors of the Company in their meeting held on May 18, 2026.

We hereby confirm that while providing this certificate we have complied with the Code of Ethics issued by the Institute of Chartered Accountants of India. This certificate is being provided in compliance with NSE Circular No. NSE/CML/2024/23 dated 05/09/2024

**Annexure A**  
**Fund Utilization Statement**

Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilized Amount	Remarks
Issue related Expenses	293.69	278.59	15.10	
Funding capital expenditure for purchase of medical equipment towards establishment of five new diagnostic centres in Maharashtra	2111.33	227.79	1883.54	Unutilized amount lying in Fixed deposit & Current account with banks
General Corporate purposes	407.46	238.00	169.46	
Total	2812.48	744.38	2068.10	

For and Behalf of,  
M/s Kanak Rathod & Co  
Chartered Accountants

*K.B. Rathod*



CA KANAK RATHOD  
M. No. 032833  
FRN No. 104700W  
Peer Review No.024301

UDIN: 260328330VEITJ1109