



R. NAGPAL ASSOCIATES
CHARTERED ACCOUNTANTS

B-1/1018, VASANT KUNJ,
NEW DELHI - 110 070
TELEPHONE : 011-41082626
EMAIL : rohit_mehra@rnaca.in
rnacal@gmail.com

To,
The Board of Directors
Yatharth Hospital and Trauma Care Services Limited
JA 108, DLF Tower A,
Jasola District Centre,
New Delhi - 110025.

Sub.: Resignation as Statutory Auditors of Yatharth Hospital and Trauma Care Services Limited

Dear Sirs,

We refer to our appointment as the Statutory Auditors of M/s Yatharth Hospital and Trauma Care Services Limited (the 'Company') pursuant to shareholders resolution passed at the 14th Annual General Meeting held on 31.08. 2021.

We refer to the company's decision of significant reduction in fees as compared to the proposed Audit fees discussed earlier and through our communication dated 27th June, 2025 and subsequent discussion with management in respect of the statutory audit of the Company for the financial year 2025-2026, and, wherein we had expressed our concerns on the same. We understand that our request and the company's response has been suitably discussed with the Audit Committee.

We believe that the proposed remuneration will not be commensurate to the efforts that we would be incurring to conduct an audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India.

We have on 05th August 2025, discharged our obligations towards the company as we have concluded the Limited Review for the quarter ended June 2025 and have issued our limited review reports on the standalone and consolidated financial results of the company for the quarter ended June 2025.

Accordingly, we are tendering our resignation as statutory auditors of your Company with immediate effect.

Please find attached in Annexure A, the information to be obtained by the Company from the auditors for the resignation as required by Securities and Exchange Board of India Master circular number *SEBI/HO/CFD/PoD2/CIR/P/2023/120* dated July 11, 2023.

We thank the Company for the cooperation extended during our tenure as statutory auditor.

Thanking you,
Yours Sincerely,
For R. Nagpal Associates
Chartered Accountants
Firm Regn. No. 002626N


CA. Rohit Mehra
Partner
Membership No. 093910
Place: New Delhi



Annexure A: information to be obtained from statutory auditor upon resignation

(As per SEBI master circular number *SEBI/HO/CFD/ PoD2/CIR/P/2023/120* dated July 11, 2023)

1. Name of listed entity/material Subsidiary: Yatharth Hospital and Trauma Care Services Limited
2. Details of the Statutory Auditor
 - a) Name: R.NAGPAL ASSOCIATES
 - b) Address: B-1/1018, Vasant Kunj, New Delhi-110070
 - c) Phone No. 9810252016
 - d) Email ID: rohit_mehra@rnaca.in
3. Details of Association with Listed Entity/material Subsidiary
 - a) Date on which the Statutory Auditor was appointed:
 - b) Date on which the terms of the Statutory auditor was scheduled to expire: Conclusion of 19th AGM to be held in 2026.
 - c) Prior to resignation, the latest audit report / limited review report submitted by the auditor and date of its submission. Limited review report for the Quarter ended 30th June 2025 dated 05th August 2025
4. Detailed reasons for resignation: Refer our resignation letter dated 05.08.2025
5. In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee /Board of Directors along with the date of communication made to the Audit Committee/Board of Directors).

None
6. In case of the information requested by the auditor was not provided, than following shall be disclosed:
 - a) Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation of circumstances beyond the control of the management.
 - b) Whether the lack of information would have significant impact on the financial statements/results.
 - c) Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limit review as laid down in SA705 (Revised)
 - d) Whether the lack of information was prevalent in the previous reported financial statement/results. If yes, on what basis the previous audit /limited review reports were issued.

Not applicable



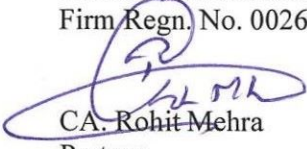
7. Any other facts relevant to the resignation: No

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.

2. We hereby confirm that there is no other material reason other than those provided above for resignation of my firm.

Yours Sincerely,
For R. Nagpal Associates
Chartered Accountants
Firm Regn. No. 002626N


CA. Rohit Mehra
Partner

Membership No. 093910
Place: New Delhi
Dated: 05.08.2025



MAPSS AND COMPANY

CHARTERED ACCOUNTANTS

504-505, Chokhani Square, Sector 18, Noida-201301 (Uttar Pradesh)

Ph. 09289831177, 09810935043, e-mail:Virender.grover@gmail.com

To,
The Board of Directors
AKS Medical and Research Centre Private Limited
JA 108, DLF Tower A,
Jasola District Centre,
New Delhi - 110025.

Sub. : Resignation as Statutory Auditors of AKS Medical and Research Centre Private Limited

Dear Sirs,

We refer to our appointment as the Statutory Auditors of M/s AKS Medical and Research Centre Private Limited (the 'Company') pursuant to shareholders resolution passed at Annual General Meeting held on 31.08. 2022.

We refer to the company's decision of not accepting the revised fee proposal for the statutory audit of the Company, our earlier discussions and our communication dated 20th June, 2025, wherein we have expressed our concerns on the same. We understand that our request and the company's response has been suitably discussed with the Audit Committee.

We believe that the proposed remuneration will not be commensurate to the efforts that we would be incurring to conduct an audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India.

We have on 05th August 2025, discharged our obligations towards the company as we have concluded the Limited Review for the quarter ended June 2025 and have issued our limited review reports on the standalone financial results of the company for the quarter ended June 2025.

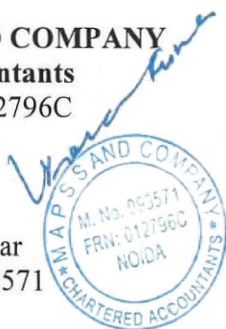
Accordingly, we are tendering our resignation as statutory auditors of your Company with immediate effect.

We thank the Company for the cooperation extended during our tenure as statutory auditor.

Thanking you,
Yours Sincerely,

For MAPSS AND COMPANY
Chartered Accountants
Firm Regn. No 012796C

CA Virender Kumar
Partner, M No 093571
Place: Noida
Date: 05.08.2025



MAPSS AND COMPANY

CHARTERED ACCOUNTANTS

504-505, Chokhani Square, Sector 18, Noida-201301 (Uttar Pradesh)

Ph. 09289831177, 09810935043, e-mail:Virender.grover@gmail.com

Annexure A: information to be obtained from statutory auditor upon resignation

(As per SEBI master circular number *SEBI/HO/CFD/ PoD2/CIR/P/2023/120* dated July 11, 2023)

1. Name of listed entity/material Subsidiary: AKS Medical & Research Centre Pvt. Ltd.
2. Details of the Statutory Auditor
 - a) Name: MAPSS and Company
 - b) Address: 504-505, Chokhani Square, Sector-18, Noida 201301
 - c) Phone No. 9810935043
 - d) Email ID: virender.grover@gmail.com
3. Details of Association with Listed Entity/material Subsidiary
 - a) Date on which the Statutory Auditor was appointed: 31-08-2022
 - b) Date on which the terms of the Statutory auditor was scheduled to expire: Conclusion of 17th AGM to be held in 2026.
 - c) Prior to resignation, the latest audit report / limited review report submitted by the auditor and date of its submission. Limited review report for the Quarter ended 30th June 2025 dated 04th August 2025
4. Detailed reasons for resignation: Refer our resignation letter dated 05.08.2025
5. In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee /Board of Directors along with the date of communication made to the Audit Committee/Board of Directors).

None
6. In case of the information requested by the auditor was not provided, than following shall be disclosed:
 - a) Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation of circumstances beyond the control of the management.
 - b) Whether the lack of information would have significant impact on the financial statements/results.
 - c) Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limit review as laid down in SA705 (Revised)
 - d) Whether the lack of information was prevalent in the previous reported financial statement/results. If yes, on what basis the previous audit /limited review reports were issued.

Not applicable



MAPSS AND COMPANY

CHARTERED ACCOUNTANTS

504-505, Chokhani Square, Sector 18, Noida-201301 (Uttar Pradesh)

Ph. 09289831177, 09810935043, e-mail:Virender.grover@gmail.com

7. Any other facts relevant to the resignation: No

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.

2. We hereby confirm that there is no other material reason other than those provided above for resignation of my firm.

Yours Sincerely,

For MAPSS AND COMPANY

Chartered Accountants

Firm Regn. No 012796C

CA Virender Kumar
Partner, M No 093571
Place: Noida
Date: 05.08.2025

