J. C. BHALLA & CO.
CHARTERED ACCOUNTANTS

BRANCH OFFICE : B-5, SECTOR-6, NOIDA - 201 301 (U.P.)
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CERTIFICATE ON IDENTIFICATION/ DISCLOSURE REGARDING GROUP COMPANIES FINANCIAL INFORMATION

To,

The Board of Directors
Integris Medtech Limited
(formerly known as Integris Health Private Limited)
1st Floor, Metro Tower
LSC, M.O.R Land, New Rajendra Nagar
New Delhi 110 060, Delhi, India

Axis Capital Limited ("Axis")
1st Floor, Axis House,
P. B. Marg, Worli
Mumbai 400 025
Maharashtra, India

IIFL Capital Services Limited (*formerly known as IIFL Securities Limited*) ("IIFL")
24th Floor, One Lodha Place
Senapati Bapat Marg
Lower Parel (West), Mumbai 400 013
Maharashtra, India

ICICI Securities Limited ("I-Sec")
ICICI Venture House
Appasaheb Marathe Marg
Prabhadevi
Mumbai 400 025
Maharashtra, India

Citigroup Global Markets India Private Limited ("Citi")

1202, 12th Floor, First International
Financial Centre (FIFC), G-Block
Bandra Kurla Complex, Bandra East
Mumbai 400 098
Maharashtra, India

(I-Sec, Axis, Citi and IIFL, along with any other book running lead managers which may be appointed in relation to the Offer, collectively, the "**Lead Managers**" and individually, a "**Lead Manager**")

Dear Ladies and Gentlemen,

Re: Proposed initial public offering of equity shares of ₹1 each (the "Equity Shares") of Integris Medtech Limited *(formerly known as Integris Health Private Limited)* (the "Company") comprising a fresh issue of the Equity Shares of the Company (the "Fresh Issue") and an offer for sale of Equity Shares by certain existing shareholders of the Company (the "Offer for Sale", and together with the Fresh Issue, the "Offer")

We, J. C. Bhalla & Co., Chartered Accountants (Firm Registration No. 001111N), an independent firm of chartered accountants, have been appointed by the Company in terms of the engagement letter dated June 7, 2025, as the independent chartered accountants in relation to the Offer.

We have been informed that the Company proposes to file the draft red herring prospectus with respect to the Offer (the "**DRHP**") with the Securities and Exchange Board of India (the "**SEBI**"),

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and the stock exchanges where the Equity Shares are proposed to be listed (together, the "**Stock Exchanges**") in accordance with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "**SEBI ICDR Regulations**") and subsequently proposes to file the Red Herring Prospectus (the "**RHP**") and the Prospectus (together with the DRHP, RHP and any other documents or materials to be issued in relation to the Offer, the "**Offer Documents**") with the Registrar of Companies, Delhi and Haryana at New Delhi (the "**RoC**") and subsequently with the SEBI and the Stock Exchanges.

We have received a request from the Company to verify and certify certain financial information related to the Group Companies (as defined under the SEBI ICDR Regulations) of the Company.

Based on our review of:

(i) the restated consolidated financial information of the Company and its subsidiaries (the "Group") and its associates as of, and for the three-month period ended June 30, 2025 and as of, and for the financial years ended, March 31, 2025, March 31, 2024 and March 31, 2023, prepared in accordance with the requirements of Section 26 of Part I of Chapter III of the Companies Act, 2013 (together with the rules notified thereunder, each as amended, the **"Companies Act"**), and with the relevant provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (**"SEBI ICDR Regulations"**) issued by the Securities and Exchange Board of India (**'SEBI'**) and the Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India (the **"ICAI"**) and the accounting principles generally accepted in India including Indian Accounting Standards as prescribed under Section 133 of the Companies Act, read with Companies (Indian Accounting Standards) Rules 2015, each as amended (**"Ind AS"**) along with the Ind AS Compliant Schedule III, as applicable (such financial information, along with the Examination Report thereon, the **"Restated Consolidated Financial Information"**) proposed to be included in the Offer Documents;

(ii) minutes of the meetings of the board of directors of the Company and committees thereof, minutes of annual general meetings and extraordinary general meetings of the Company; and

(iii) Audited financial statements of the Group Companies identified for the Fiscal year ended on December 31, 2024, December 31, 2023 and December 31, 2022, i.e., for the last three fiscal years applicable to the Group Companies.

Based on the aforementioned procedures, our verification of the relevant documents and confirmations received from the management of the Company, we hereby certify and confirm that:

(a) The companies (other than promoter(s) and subsidiaries) with whom the Company has had related party transactions (as covered under Ind AS 24) during the three-month period ended June 30, 2025 and the financial years ended March 31, 2025, March 31, 2024 and March 31, 2023 in accordance with the Restated Consolidated Financial Information is provided in **Annexure A**.



(b) Except as stated below, there are no companies (other than the Group Companies listed in **Annexure A**) which have been considered material by the board of directors of the Company, in accordance with the materiality policy for identification of group companies approved by the board of directors of the Company on October 8, 2025 (the "**Material Group Companies**", and together with the companies listed in **Annexure A**, the "**Group Companies**").

Nil

(c) Based on our review of the list of Group Companies, review of websites of the stock exchanges and representations provided by the management of the Company, we confirm that except as stated below, none of the Group Companies have equity shares listed on any stock exchange in India or abroad:

Nil

(d) Based on our review of the audited standalone financial statements of each of the Group Companies for the most recently audited financial year (i.e. Fiscal year ended December 31, 2024, we hereby confirm the details of the turnover of each Group Company, as provided in **Annexure B** hereto.

(e) Based on the standalone turnover of the Group Companies in their most recently audited financial year as provided in Annexure B, we hereby confirm that the following are the top five Group Companies of the Company:

a) Chemoscience (Thailand) Co. Ltd;
b) ECP III Pte. Ltd;
c) RI Technologies Limited
d) Cure Everlife Holdings; and
e) DVM Holdings Pte. Ltd. (collectively, the "**Top Five Group Companies**")

(f) Based on our review of the audited standalone financial statements for the Top Five Group Companies, we confirm the accuracy of the financial information set out in **Annexure C,** as per the audited financial statements of the Group Companies.

(g) Except as stated below there are no common pursuits between any of the Group Companies and the Company:

a) RI Technologies Limited;
b) Chemoscience (Thailand) Co. Ltd



(h) Based on the Restated Consolidated Financial Information, the related business transactions within the Group Companies and their significance to the financial performance of the Company is as stated below:

Particulars	For the period ended 30 June 2025	For the year ended 31 March 2025	For the year ended 31 March 2024	For the year ended 31 March 2023
Chemoscience (Thailand) Co. Ltd				
Interest Expense	0.04	-	-	-
Purchases	0.01	1.24	0.87	0.51
Sales	-	0.14	-	0.14
Dividend Income	-	-	-	-
Loan taken	25.19	-	-	-
Loan Repaid	-	18.73	18.20	6.69
RI Technologies Limited				
Interest Expense	0.07	-	-	-
Other Expense	-	-	0.16	-
Loan taken	44.68	-	-	-
Chargeback Income	0.01	0.04	0.05	-
Reimbursement received for Software maintenance expenses	-	-	0.06	0.33
Purchases	-	0.03	0.09	11.57
ECP III Pte. Limited				
Interest Paid	4.41	50.60	43.06	50.22
Loan Repaid	-	-	576.39	-
Advance taken	64.16	-	-	-
Loan Taken	-	-	-	194.27
Redemption of preference share capital issued by Everlife Holdings Pte. Ltd.	-	2,254.36	-	-
Issue of promissory note by Everlife Holdings Pte. Ltd.	-	4,235.45	-	-
Conversion of promissory note into Class C preference shares	4,235.45	-	-	-
Acquisition of Class C preference shares by Holding Company via issuance of equity share capital	4,229.84	-	-	-
Cure Everlife Holdings				
Loan repaid	-	-	64.19	-
Interest Paid	-	0.52	1.05	8.86
Redemption of preference share capital issued by Everlife Holdings Pte. Ltd.	-	276.07	-	-
Issue of promissory note by Everlife Holdings Pte. Ltd.	-	518.67	-	-
DVM Holdings Pte Ltd				
Receivable written off	-	-	-	799.58

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(i) Except as stated below, none of the Group Companies have any business interest in the Company:

Nil

(j) Except as stated below, the financial statements of each of the Group Companies has been audited under the laws applicable to the relevant jurisdiction where such Group Company has been incorporated:

Nil

We have conducted our examination in accordance with the "Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)" (the "**Guidance Note**") issued by the ICAI. The Guidance Note requires that we comply with ethical requirements of the Code of Ethics issued by the ICAI. We hereby confirm that while providing this certificate we have also complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial information, and Other Assurance and Related Services Engagements, issued by the ICAI.

We confirm that the information in this certificate is true, correct, complete and accurate and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context.

We confirm that we will immediately inform any changes in writing in the above information/confirmations to the Company and the Lead Managers immediately upon the earlier of, (i) us becoming aware of any change, or (ii) us being made aware of any change by the management of the Company, until the commencement of trading of Equity Shares pursuant to the Offer. In the absence of any such communication from us, the information provided in this certificate should be considered as updated information until the Equity Shares commence trading on the Stock Exchanges pursuant to the Offer.

This certificate is for the information relating to, and inclusion (in part or full) in, the Offer Documents, and may be relied upon by the Company, the Lead Managers and their respective affiliates and the legal advisors to each of the Company and the Lead Managers. We hereby consent to the submission of this certificate as may be necessary to the SEBI, the RoC, the Stock Exchanges and any other statutory or regulatory authority and/or for the records to be maintained by the Lead Managers and in accordance with applicable law. We also consent to this certificate being disclosed by the Lead Managers, if required (i) by reason of any law, regulation, order or request of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defence in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.



All capitalized terms used but not defined herein shall have the same meaning as is ascribed to them in the Offer Documents.

Yours faithfully,

For and on behalf of
J.C. Bhalla & Co.
Chartered Accountants
ICAI Firm Registration No.: 001111N

(Akhil Bhalla)
Partner
Membership No.: 505002
UDIN: 25505002BMIMK41356

Place: Noida
Date: Oct. 08, 2025

cc:

Legal Counsel to the Lead Managers as to Indian Law

S&R Associates
One World Center
1403, Tower 2 B
841 Senapati Bapat Marg
Lower Parel
Mumbai 400 013
Maharashtra, India

Legal Counsel to the Company as to Indian Law

Cyril Amarchand Mangaldas
Level 1 and Level 2, Max Towers
Plot No. C-001 / A/1, Sector 16 B
Gautam Buddha Nagar
Noida 201 301
Uttar Pradesh, India

Legal Counsel to the Lead Managers as to U.S. Law

Linklaters Singapore Pte Ltd.

#28-01, West Tower, IOI Central Boulevard Towers, Singapore 018916

ANNEXURE A

List of companies with whom the Company has had related party transactions during the three-month period ended June 30, 2025 and the financial years ended March 31, 2025, March 31, 2024 and March 31, 2023

S. No.	Name of the Group Company
1.	ECP III Pte. Ltd
2.	Cure Everlife Holdings
3.	RI Technologies Limited
4.	Chemoscience (Thailand) Co. Ltd.
5.	DVM Holdings Pte. Ltd.



ANNEXURE B

S. No.	Name of the Group Company	Turnover/ Revenue from operations on a standalone basis for the fiscal year ended December 31, 2024	Reporting Currency	Exchange Rate to convert the reporting currency into INR	Turnover/ Revenue from operations on a standalone basis for the fiscal year ended December 31, 2024 in INR
1.	ECP III Pte. Ltd	24,47,115	US Dollar	85.57	20,93,99,631
2.	Cure Everlife Holdings	-	US Dollar	85.57	-
3.	Chemoscience (Thailand) Co. Ltd.	10,75,90,484	Thai Baht	2.49	26,79,00,305
4.	RI Technologies Limited	7,63,92,190	Thai Baht	2.49	19,02,16,553
5.	DVM Holdings Pte. Ltd.	-	US Dollar	85.57	-



ANNEXURE C

Financial Information on a standalone basis for Top Five Group Companies

1. **Chemoscience (Thailand) Co. Ltd.**

Particulars	*(Amounts are in Thai Baht million, except earnings per share)*			*(Amounts are in INR million, except earnings per share)*		
	Fiscal Year 2024	**Fiscal Year 2023**	**Fiscal Year 2022**	**Fiscal Year 2024**	**Fiscal Year 2023**	**Fiscal Year 2022**
Reserves (Excluding Revaluation Reserve)	32.97	19.15	24.78	82.76	46.16	59.21
Sales	107.59	72.24	117.78	270.05	174.11	281.49
Profit/(Loss) after Tax	13.82	(5.62)	3.37	34.68	(13.55)	8.06
Earnings per Share (Basic) (Face Value of THB 100)	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#
Earnings per Share (Diluted) (Face Value of THB 100)	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#
Net Asset Value	38.97	25.15	30.78	97.82	60.62	73.55

#not disclosed in financial statements of the group company.
The group closes its financials as at December 31 each year.
Thai Baht is converted into INR using Exchange Rate 1 Thai Baht = INR 2.51; INR 2.41 and INR 2.39 as at December 31, 2024, December 31,2023 and December 31, 2022 respectively

2. **ECP III Pte. Ltd**

Particulars	*(Amounts are in US Dollar million, except earnings per share)*			*(Amounts are in INR million, except earnings per share)*		
	Fiscal Year 2024	**Fiscal Year 2023**	**Fiscal Year 2022**	**Fiscal Year 2024**	**Fiscal Year 2023**	**Fiscal Year 2022**
Reserves (Excluding Revaluation Reserve)	290.02	267.79	181.13	24,794.22	22,237.47	14,984.71
Sales	2.45	6.77	58.12	209.20	562.25	4,808.49
Profit/(Loss) after Tax	22.23	86.66	(45.95)	1,900.66	7,196.61	(3,801.85)

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Particulars	*(Amounts are in US Dollar million, except earnings per share)*			*(Amounts are in INR million, except earnings per share)*		
	Fiscal Year 2024	**Fiscal Year 2023**	**Fiscal Year 2022**	**Fiscal Year 2024**	**Fiscal Year 2023**	**Fiscal Year 2022**
Earnings per Share (Basic) (Face Value of USD 1)	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#
Earnings per Share (Diluted) (Face Value of USD 1)	N.A. #	N.A. #	N.A. #	N.A. #	N.A. #	N.A. #
Net Asset Value	584.07	561.84	475.18	49,932.36	46,655.19	39,311.28

#not disclosed in financial statements of the group company.
The group closes its financials as at December 31 each year.
US Dollar is converted into INR using Exchange Rate 1 US Dollar = INR 85.49; INR 83.04 and INR 82.73 as at December 31, 2024, December 31, 2023 and December 31, 2022 respectively.

3. **RI Technologies Limited**

Particulars	*(Amounts are in Thai Baht million, except earnings per share)*			*(Amounts are in INR million, except earnings per share)*		
	Fiscal Year 2024	**Fiscal Year 2023**	**Fiscal Year 2022**	**Fiscal Year 2024**	**Fiscal Year 2023**	**Fiscal Year 2022**
Reserves (Excluding Revaluation Reserve)	37.65	53.43	35.38	94.50	128.76	84.57
Sales*	76.39	127.60	117.57	191.74	307.52	280.98
Profit/(Loss) after Tax	5.22	18.04	15.88	13.10	43.49	37.96
Earnings per Share (Basic) (Face Value of THB 100)	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#
Earnings per Share (Diluted) (Face Value of THB 100)	N.A. #	N.A. #	N.A. #	N.A. #	N.A. #	N.A. #
Net Asset Value	47.65	61.13	43.08	119.60	147.32	102.97

** It includes Sales and Service Income.*
#not disclosed in financial statements of the group company.
The group closes its financials as at December 31 each year.
Thai Baht is converted into INR using Exchange Rate 1 Thai Baht = INR 2.51; INR 2.41 and INR 2.39 as at December 31, 2024, December 31,2023 and December 31, 2022 respectively.

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4. **Cure Everlife Holdings**

Particulars	*(Amounts are in US Dollar million, except earnings per share)*			*(Amounts are in INR million, except earnings per share)*		
	Fiscal Year 2024	**Fiscal Year 2023**	**Fiscal Year 2022**	**Fiscal Year 2024**	**Fiscal Year 2023**	**Fiscal Year 2022**
Reserves (Excluding Revaluation Reserve)	(0.57)	0.01	0.14	(48.80)	0.95	11.71
Sales	-	-	-	-	-	-
Profit/(Loss) after Tax	(0.58)	(0.13)	(0.55)	(49.77)	(10.80)	(45.70)
Earnings per Share (Basic) (Face Value of USD 1)	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#
Earnings per Share (Diluted) (Face Value of USD 1)	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#
Net Asset Value	11.14	11.61	11.63	952.13	964.19	962.32

#not disclosed in financial statements of the group company.
The group closes its financials as at December 31 each year.
US Dollar is converted into INR using Exchange Rate 1 US Dollar = INR 85.49; INR 83.04 and INR 82.73 as at December 31, 2024, December 31, 2023 and December 31, 2022 respectively.

5. **DVM Holdings Pte. Ltd.**

Particulars	*(Amounts are in US Dollar million, except earnings per share)*			*(Amounts are in INR million, except earnings per share)*		
	Fiscal Year 2024	**Fiscal Year 2023**	**Fiscal Year 2022**	**Fiscal Year 2024**	**Fiscal Year 2023**	**Fiscal Year 2022**
Reserves (Excluding Revaluation Reserve)	(0.15)	(0.11)	(0.03)	(12.69)	(9.45)	(2.72)
Sales	-	-	-	-	-	-
Profit/(Loss) after Tax	(0.03)	(0.08)	(10.18)	(2.96)	(6.72)	(842.13)
Earnings per Share (Basic) (Face Value of USD 1)	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#
Earnings per Share (Diluted) (Face Value of USD 1)	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#	N.A.#
Net Asset Value	(0.15)	(0.11)	(0.03)	(12.60)	(9.37)	(2.72)

#not disclosed in financial statements of the group company.
The group closes its financials as at December 31 each year.
US Dollar is converted into INR using Exchange Rate 1 US Dollar = INR 85.49; INR 83.04 and INR 82.73 as at December 31, 2024, December 31, 2023 and December 31, 2022 respectively.

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