

PATTON'S MEDICAL
BALANCE SHEET
AS AT MARCH 31, 2025 AND 2024

(in \$)

Particulars	2025	2024
Assets		
Cash	4,23,080	(90,806)
Accounts receivable, net	48,90,327	35,76,316
Intercompany receivables (payables)	(46,09,037)	(42,36,058)
Inventory	35,81,396	32,20,443
Other current assets	1,448	-
Total current assets	42,87,214	24,69,895
Property and equipment, net	70,386	72,743
Other assets		
Goodwill	-	-
Intangible assets, net	15,965	24,951
Equity method investments	-	-
Notes receivable from related party	-	-
Deferred tax assets (liabilities)	(2,35,000)	(52,000)
Operating Lease ROU Assets, net	-	-
Other assets	-	-
Assets held for sale	-	-
Total other assets	(2,19,035)	(27,049)
TOTAL ASSETS	\$ 41,38,565	\$ 25,15,589
LIABILITIES AND STOCKHOLDER'S EQUITY		
Current Liabilities		
Current finance leases liabilities	-	-
Current operating leases	-	-
Lines of credit	-	-
Accounts payable and other liabilities	18,94,448	7,01,772
Due to related parties	-	-
Accrued expenses	5,56,463	6,03,023
Deferred Revenue	-	-
Total Current liabilities	24,50,911	13,04,795
Non - Current liabilities		
Long-term finance leases	-	-
Long-term operating leases	-	-
Total Non - Current liabilities	-	-
Stockholder's Equity		
Additional paid - in capital	-	-
Retained Earnings	16,87,654	12,10,794
Total Stockholder's Equity	16,87,654	12,10,794
TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY	\$ 41,38,565	\$ 25,15,589

PATTON'S MEDICAL
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2025 AND 2024

(in \$)

Particulars	2025	2024
Revenue	\$ 1,92,81,240	\$ 1,52,99,576
Cost of sales	(1,22,79,007)	(94,24,429)
Gross Profit	70,02,233	58,75,147
Selling, general and administrative expenses	(63,81,449)	(57,93,601)
Operating Income	6,20,784	81,546
Interest and other income / (expense)	21,309	2,611
Net Income/(loss) before income tax	6,42,093	84,157
Income Tax Expense/ (Benefit)	(1,65,233)	(9,567)
Net Income/(Loss) before equity method investments	4,76,860	74,590
Gain/(loss) on equity method investment	-	-
Net Income/(Loss)	\$ 4,76,860	\$ 74,590

Note: The Balance Sheet and Statement of Operations presented above are extract from the Consolidated Financial Statements.