INDEPENDENT AUDITORS' REPORT

To:
The Partners
Aster Clinical Lab LLP
(LLPIN: AAP 8163)

Report on the Financial Statements

We have audited the accompanying IND AS financial statements of Aster Clinical Labs LLP ("the Firm"), which comprise the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss (including other comprehensive Income) and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid IND AS financial statements give the information required by the applicable laws and regulations to a Limited Liability Partnership in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards as amended from time to time and other accounting principles generally accepted in India, of the state of affairs of the LLP as at March 31, 2024, and its financial performance including other comprehensive income and cash flows for the year ended on that date.

Management Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with Accounting Standards and accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and performthe audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

K. RANGAMANI AND ASSOCIATES LLP
BANGALORE
560022

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Other Matters

The IND AS Financial statement of LLP for the year ended March 31, 2024, has been prepared for the specific purpose of consolidation of these financial statement with the parent company. These IND AS financial statements are not meant for general users, though this IND AS financials is prepared under general purpose financial reporting framework.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the LLP as at 31st March 2024, and its loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the LLP so far as itappears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In our opinion the Balance Sheet, the Statement of Profit and Loss and Cash Flow Statement complywith the Accounting Standards to the extent applicable.

(e) With respect to the adequacy of the internal financial controls over financial reporting of the LLP and the operating effectiveness of such controls, refer to our separate report in "**Annexure A**".

For K. Rangamani and Associates LLP
Chartered Accountants
(FRN – S200078)

A. Kavitha

K. RANGAMANI AND ASSOCIATES LLP BANGALORE 560022

Kavitha A
Partner
ICAI Mem. No. 213535
UDIN-24213535BKJMYJ9441
Bengaluru
Date: 18/5/2024

"Annexure A" to the Independent Auditors' Report of even date on the financial statements of Aster Clinical Lab LLP for the year ended 31st March 2024.

Report on the Internal Financial Controls of Aster Clinical Lab LLP

We have audited the internal financial controls over financial reporting of Aster Clinical Lab LLP as on March 31, 2024, in conjunction with our audit of the standalone financial statements of the LLP for the year ended on that date.

Management's responsibility for internal financial controls

The LLP's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the LLP considering the essential components ofinternal controls stated in the guidance note on audit of internal financial controls over financial reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the LLP's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the LLP Act 2008.

Auditors' Responsibility

Our responsibility is to express an opinion on LLP's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the guidance note on audit of internal financialcontrols over financial reporting (the "Guidance Note") and the standards on auditing, issued by Institute of Chartered Accountants of India, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for ouraudit opinion on the LLP's internal financial controls system over financial reporting.

Meaning of internal financial controls over financial reporting

The LLP's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. The LLP's internal financial control over financial reporting includes those policies and procedures that:

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the LLP.

K. RANGAMANI AND ASSOCIATES LLP
BANGALORE
560022

2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the LLP are being made only in accordance with authorizations of management and designated partners of the LLP; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the LLP's assets that could have a material effect on the financial statements.

Inherent limitations of internal financial controls over financial reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to errors fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree ofcompliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the LLP has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the firm considering the essential components of internal control stated in the guidance note on audit of internal financial controls over financial reporting issued by the Institute of Chartered Accountants of India.

For K. Rangamani and Associates LLP
Chartered Accountants
(FRN – S200078)

K. RANGAMANI AND ASSOCIATES LLP BANGALORE 560022

A. Kavitha

Kavitha A
Partner
ICAI Mem. No. 213535
UDIN-24213535BKJMYJ9441
Bengaluru
Date: 18/5/2024

ASTER CLINICAL LAB LLP

AUDITED FINANCIAL STATEMENTS

(IGAAP) – FY 23-24

ASTER CLINICAL LAB LLP
Balance Sheet as at March 31, 2024

(Amount in Rs.)

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
I. Liabilities			
Partners' Funds			
a) Partners capital accounts	3	1,00,10,000	1,00,10,000
b) Partners current accounts	4	(1,13,74,83,255)	(85,24,60,063)
Non-Current Liabilities			
a) Long-term borrowings	5	23,40,74,931	25,70,70,869
b) Long-term provisions	6	1,53,27,000	1,54,72,000
c) Other non-current liabilities	7	73,05,093	63,20,098
Current Liabilities			
a) Short-term borrowings	8	83,19,24,040	79,08,65,828
b) Trade payables	9	14,62,37,610	7,78,23,023
c) Short-term provisions	10	2,82,06,485	2,89,54,048
d) Other current liabilities	11	42,54,46,174	29,73,57,140
II. Assets			
Non-Current Assets			
a) Property, plant and equipment and intangible assets			
- Property, plant and equipment	12	21,15,27,270	24,99,75,848
- Intangible assets	12	73,28,650	98,63,067
b) Capital work-in-progress	13	-	1,47,500
c) Intangible assets under development	13	1,06,200	1,06,200
d) Other non current assets	14	2,38,04,700	3,03,49,340
Current Assets			
a) Inventories	15	10,18,40,090	9,48,34,688
b) Trade receivables	16	8,06,17,169	16,18,04,991
c) Cash and cash equivalents	17	1,47,58,198	1,35,98,338
d) Other current assets	18	12,10,65,801	7,07,32,971
e) Deferred tax assets	19	-	-
Total Assets		**56,10,48,078**	**63,14,12,944**

See accompanying notes to the financial statements

In terms of our report of even date

For K.Rangamani and Associates LLP
Chartered Accountants
Firm Registration No.S20008

A. Kavitha

Kavitha A
Partner
Membership No. 213535
UDIN: 24213535BKJMYK7522
Place: BENGALURU
Date: 18/05/2024

K. RANGAMANI AND ASSOCIATES LLP BANGALORE 560022

For Aster Clinical Lab LLP
LLIN- AAP-8163

Sunil Kumar M R
Designated Partner
DIN 09045676

Place:
Date:

Abdul Salam Ameerali
Designated Partner
DIN 08091822

Place:
Date:

ASTER CLINICAL LAB LLP
Statement of Profit and Loss for the year ended March 31, 2024

(Amount in Rs.)

Particulars	Note No.	For the year ended March 31, 2024	For the year ended March 31, 2023
Income			
I. Revenue from operations	20	1,18,38,33,368	92,80,99,426
II. Other income	21	24,35,752	71,03,385
III. Total Income (I + II)		1,18,62,69,120	93,52,02,811
Expenses			
(a) Purchases	22	60,92,95,133	51,57,65,200
(b) Changes in inventories	23	(70,05,402)	(2,08,80,904)
(c) Depreciation and amortization	12	4,82,01,034	5,08,75,994
(d) Professional fees to consultant doctors	24	10,07,45,423	10,05,47,182
(e) Laboratory outsourcing charges	25	4,50,69,175	3,29,12,649
(f) Employee benefits expenses	26	27,00,59,692	25,79,74,830
(g) Finance costs	27	10,34,01,011	8,44,69,281
(h) Other expenses	28	30,15,26,247	33,89,07,665
V. Profit (loss) before exceptional items and tax (III - IV)		**(28,50,23,192)**	**(42,53,69,086)**
VI. Exceptional Items		-	-
VII. Profit (loss) before tax (V - VI)		**(28,50,23,192)**	**(42,53,69,086)**
VIII. Tax Expense			
(i) Current tax		-	-
(ii) Deferred tax		-	-
Total tax expense		-	-
IX. Profit(loss) from continuing operations (VII - VIII)		**(28,50,23,192)**	**(42,53,69,086)**
X. Discontinued Operations			
1. Profit(loss) from discontinued operations		-	-
2. Tax expense of discontinued operations		-	-
XI. Profit(loss) after tax from discontinued operations		-	-
XII. Net profit (loss) for the period (IX + XI)		**(28,50,23,192)**	**(42,53,69,086)**
XIII. Net Profit (loss) for the period divided among partners:			
Aster DM Healthcare Limited (Aster DMHL)	99.90%	(28,47,38,169)	(42,49,43,717)
Ambady Infrastructure Private Limited (Ambady IPL)	0.10%	(2,85,023)	(4,25,369)

See accompanying notes to the financial statements

In terms of our report of even date
For K.Rangamani and Associates LLP
Chartered Accountants
Firm Registration No.S20008

Kavitha A
Partner
Membership No. 213535
UDIN: 24213535BKJMYK7522
Place: BENGALURU
Date: 18/05/2024

K. RANGAMANI AND ASSOCIATES LLP BANGALORE 560022

For Aster Clinical Lab LLP
LLIN- AAP-8163

Sunil Kumar M R
Designated Partner
DIN 09045676

Place:
Date:

Abdul Salam Ameerali
Designated Partner
DIN 08091822

Place:
Date:

ASTER CLINICAL LAB LLP

Cash Flow Statement for the year ended March 31, 2024

(Amount in Rs.)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
A. Cash Flow from Operating Activities		
Net Loss before taxation	(28,50,23,192)	(42,53,69,086)
Adjustments for:		
Finance Costs recognized in profit and loss	10,34,01,011	8,44,69,281
Depreciation, amortization on non current assets	4,82,01,034	5,08,75,994
Loss on disposal of assets	1,00,99,016	80,15,030
Interest income	(8,54,038)	(8,57,744)
Operating Profit before Working Capital changes	**(12,41,76,170)**	**(28,28,66,525)**
Movements in Working Capital		
(Increase) / Decrease in inventories	(70,05,402)	(2,08,80,904)
(Increase) / Decrease in trade receivables	8,11,87,822	(52,37,213)
Increase/(Decrease) in trade payable	6,84,14,586	4,19,85,872
Increase/(Decrease) in other current liabilties	12,80,89,034	9,93,09,384
Increase/(Decrease) in short term provisions	(7,47,563)	1,31,14,221
CASH GENERATED FROM OPERATIONS	**9,54,29,478**	**(13,85,62,821)**
Income tax Paid	-	-
Net Cash inflow from/ (outflow) from Operating activities	**9,54,29,478**	**(13,85,62,821)**
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment	(2,01,78,600)	(6,77,21,623)
Sale Proceeds from property, plant and equipment	30,09,045	93,86,287
Long term loans and advances received	9,84,995	30,15,102
Long term loans and advances given	63,99,640	(52,750)
Net Cash inflow from/ (outflow) from Investing activities	**(97,84,920)**	**(5,53,72,984)**
C. Cash Flow from Financing Activities		
Proceeds from short term borrowings	4,10,58,212	6,22,53,229
Proceeds from long term borrowings	(2,29,95,938)	5,92,45,938
Interest paid	(10,34,01,011)	(8,44,69,281)
Interest received	8,54,038	8,57,744
Net Cash inflow from/ (outflow) from Financing activities	**(8,44,84,699)**	**3,78,87,630**
Net increase / (decrease) in cash and cash equivalents	**11,59,859**	**(15,60,48,174)**
Opening Cash and Cash Equivalents		
Cash in hand	4,20,233	3,86,443
Bank balances	1,31,78,106	16,92,60,069
Closing Cash and Cash Equivalents		
Cash in hand	11,42,740	4,20,233
Bank balances	1,36,15,458	1,31,78,106

In terms of our report of even date

For K.Rangamani and Associates LLP

Chartered Accountants

Firm Registration No.S20008

K. RANGAMANI AND ASSOCIATES LLP BANGALORE 560022

A. Kavitha

Kavitha A

Partner

Membership No. 213535

UDIN: 24213535BKJMYK7522

Place: BENGALURU

Date: 18/05/2024

For Aster Clinical Lab LLP

LLIN- AAP-8763

Sunil Kumar M R

Designated Partner

DIN 09045676

Place:

Date:

Abdul Salam Ameerali

Designated Partner

DIN 08091822

Place:

Date:

Note 1 : Overview of the Limited Liability Partnership (LLP):

A Aster Clinical Lab LLP ("the LLP") was incorporated as a limited liability partnership on July 5, 2019 with its registered office at Kochi. The LLP has two partners viz. Aster DM Healthcare Ltd with a capital stake of 99.90% and Ambady Infrastructure (P) Ltd with a capital contribution of 0.10%. The LLP has two designated partners viz. Sunil Kumar M R nominated by Aster DM Healthcare Ltd and Abdul Salam Ameerali nominated by Ambady Infrastructure (P) Ltd.

B The LLP is into the business of establishing, promoting, owning, letting, managing and maintaining pathology laboratories and providing various ancillary services such as diagnostic centres, radiology, blood bank etc.

Note 2 : Significant Accounting Policies:

2.1 **Statement of Compliance**

The financial statements have been prepared on historical cost convention. These statements have been prepared in accordance with the applicable mandatory accounting standards prescribed by the Institute of Chartered Accountants of India and other generally accepted accounting principles in India.

Accordingly, the LLP has prepared these Financial Statements which comprise of the Balance Sheet as at 31 March, 2024, the Statement of Profit and Loss for the period ended 31 March 2024, the Statement of Cash Flows for the period ended 31 March 2024 and accounting policies and other explanatory information (together hereinafter referred to as 'Financial statements').

Current and non-current classification

The LLP presents liabilities and assets in the balance sheet based on current / non-current classification. An asset is classified as current when it is expected to be realised in, or is intended for sale or consumption in, the LLP's normal operating cycle and it is held primarily for the purpose of being traded and additionally it satisfies any of the following criteria:

• It is expected to be realized within 12 months after the reporting date.

• It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

All other assets are classified as non-current. A liability is classified as current when it satisfies any of the following criteria:

• It is expected to be settled in the LLP's normal operating cycle.

• It is due to be settled within 12 months after the reporting date; or the LLP does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

All other liabilities are classified as non-current. Deferred tax assets and liabilities are classified as non-current.

The Financial Statements have been presented in Indian Rupees (INR), which is the LLP's functional currency.

All financial information presented in INR has been rounded off to the nearest Rupee, unless otherwise stated.

Use of estimates and judgements

The preparation of the financial statements in conformity with the accounting standards requires the Management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Estimates and judgments are regularly revisited. Estimates are based on historical experience and other factors, including futuristic reasonable information that may have a financial impact on the LLP.

2.2 **Significant Accounting Policies**

A summary of the significant accounting policies applied in the preparation of the financial statements is as given below. These accounting policies have been applied consistently to all the periods presented in the financial statements.

ASTER CLINICAL LAB LLP * BANGALORE-01 *

A Property, Plant and Equipment

The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to the Statement of Profit and Loss in the year in which the costs are incurred. Major shutdown and overhaul expenditure is capitalised as the activities undertaken improves the economic benefits expected to arise from the asset

Assets located in pathology laboratories, where operations have not yet been done are capitalised in the assets under capital work in progress account. At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences. Costs associated with the commissioning of an asset and any obligatory decommissioning costs are capitalised where the asset is available for use but incapable of operating at normal levels until a year of commissioning has been completed.

B Depreciation

Depreciable amount for assets is the cost of an asset. Depreciation is recognised so as to write off the cost of assets (other than freehold land and properties under construction) over their useful lives, using straight-line method as per the useful life in respect of following categories of assets, in whose case the life of the assets has been assessed as under based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.

Asset Years
Computer Equipment -3 Years
Furniture & Fixtures -5 Years
Lab Instruments -5 Years
Medical Equipment -10 Years
Office Equipment -10 years
Leasehold Improvements - 7 & 9 Years based on lease agreements

C Intangible assets

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting year, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses. Where intangible asset is acquired in a business combination, it is measured at its acquisition date fair value. Internally generated intangible asset is recognised as an asset in the books only and when the company develops an identifiable intangible asset and the following criteria are satisfied:

• It is technically feasible to complete the software so that it will be available for use
• Management intends to complete the software and use
• There is an ability to use the software
• It can be demonstrated how the software will generate probable future economic benefits
• Adequate technical, financial and other resources to complete the development and to use or sell the software are available, and
• The expenditure attributable to the software during its development can be reliably measured

Directly attributable costs that are capitalised as part of the intangible asset include employee costs and an appropriate portion of relevant overheads. Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is available for use.

ASTER CLINICAL LAB LLP * BANGALORE-01 *

D Useful life and amortisation

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and impairment losses. Amortisation is recognised on a straight-line basis over the useful lives of the asset from the date of capitalisation as below:

• Computer software 3 years

The estimated useful life is reviewed at the end of each reporting period and the effect of any changes in estimate is accounted for prospectively. Intangible assets acquired in a business combination viz. Goodwill, Patents, Copyrights and Brands do not have definite useful life and thus, are not amortised. However, these assets are tested for impairment on an annual basis. These are further tested for impairment upon any indication of impairment subsequent to annual testing.

E Inventories

Inventories comprise of reagents, chemicals, surgical and laboratory supplies and stores and others and are valued at lower of cost and net realisable value. Cost is determined on moving weighted average basis.

F Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Account in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

G Capital Work in Progress

Capital work-in-progress includes cost of fixed assets that are not yet ready for their intended use at the year end.

H Revenue Recognition

Revenue from providing services is recognised in the accounting period in which the services are rendered. Where the contracts include multiple performance obligations, the transaction price will be allocated to each performance obligation based on the stand-alone selling prices. Estimates of revenues, costs or extent of progress toward completion are revised if circumstances change.

I Interest Income

Interest income from term deposits and advances is recognised when it is probable that the economic benefits will flow to the LLP and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the contracted interest rate that is applicable.

J Leases

The LLP has entered into operating lease transactions during the period under review for the purpose of setting up pathology labs in different locations. The operation lease amount paid are charged to profit and loss account.

K Foreign Exchange Translation

The functional currency of the LLP is Indian Rupees which represents the currency of the primary economic environment in which it operates.

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are generally recognised in profit or loss. However if foreign exchange fluctuations are on account of import of capital equipment then such fluctuation costs are added or deducted to CWIP and capitalized along with the cost of the respective asset under Property, Plant and Equipment.

L Current Taxes

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the Statement of Profit and Loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The LLP's current tax is calculated using tax rates and laws that have been enacted or substantively enacted by the end of the reporting period.

M Deferred Taxes

Deferred tax is recognised on temporary differences between carrying amounts of assets and liabilities in Financial Statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.

N Borrowing Costs

Borrowing costs, general or specific, that are directly attributable to the acquisition or construction of qualifying assets is capitalized as part of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to the Statement of Profit and Loss. The LLP determines the amount of borrowing costs eligible for capitalisation as the actual borrowing costs incurred on that borrowing during the year less any interest income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets, to the extent that an entity borrows funds specifically for the purpose of obtaining a qualifying asset. In case if the LLP borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalisation are determined by applying a capitalisation rate to the expenditures on that asset.

O Provisions

Provisions are recognised when the LLP has a present obligation (legal or constructive) as a result of a past event, it is probable that the LLP will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, it's carrying amount is the present value of those cash flows (when the effect of the time value of money is material). The measurement of provision for restructuring includes only direct expenditures arising from the restructuring, which are both necessarily entailed by the restructuring and not associated with the ongoing activities of the LLP.

P Employee Benefits

Employee benefits include salaries, wages, contribution to provident fund, gratuity, and other terminal benefits. Employee Benefit under defined contribution plans comprises of Contributory provident fund and pension fund are recognized based on the obligations of the LLP to contribute to the plans.

Retirement benefits in the form of Gratuity are considered as defined benefit obligations and are provided on the basis of the actuarial valuation, using the methods suggested under Accounting Standard 15 (AS 15) issued by The Institute of Chartered Accountants of India (ICAI).

ASTER CLINICAL LAB LLP * BANGALORE-01 *

ASTER CLINICAL LAB LLP
Notes forming part of the financial statements for the period ended March 31, 2024

(Amount in Rs.)

Note 3 : Partners' Capital Accounts

Particulars	As at March 31,2024	As at March 31,2023
i). Aster DM Healthcare Ltd (ADMHL)		
At the beginning of the year	1,00,00,000	1,00,00,000
ii). Ambady Infrastructure (P) Ltd		
At the beginning of the year	10,000	10,000
Total	**1,00,10,000**	**1,00,10,000**

Note 4 : Partners' Current Accounts

Particulars	As at March 31,2024	As at March 31,2023
i) Aster DM Healthcare Ltd (ADMHL)		
At the beginning of the year	**(85,16,07,603)**	**(42,66,63,886)**
Credits during the period	-	-
Salary for the period	-	-
Share of profits (loss) for the period	(28,47,38,169)	(42,49,43,717)
Drawings during the period	-	-
Sub total	**(1,13,63,45,772)**	**(85,16,07,603)**
ii) Ambady Infrastructure Private Limited (AIPL)		
Opening Balance	**(8,52,460)**	**(4,27,091)**
Credits during the period	-	-
Salary for the period	-	-
Interest on Capital for the period	-	-
Share of profits (loss) for the period	(2,85,023)	(4,25,369)
Drawings during the period		-
Sub total	**(11,37,483)**	**(8,52,460)**
Total	**(1,13,74,83,255)**	**(85,24,60,063)**

Note 5 : Long term borrowings

Particulars	As at March 31,2024	As at March 31,2023
Secured Term Loan		
From Banks	23,40,74,931	25,70,70,869
	23,40,74,931	**25,70,70,869**

Disclosure :

The term loan from Axis Bank has been fully secured against movable fixed assets of the borrower and pari-passu first charge over the commercial landed property owned by DM Medcity Hospitals (India) Private Limited and Aster DM Healthcare Limited. The interest rate is 9% (linked to one year MCLR) and to be repaid 28 quarterly instalments commencing after expiry of moratorium of 24 months. The moratorium ends on February 2024.

Note 6 : Long term provisions

Particulars	As at March 31,2024	As at March 31,2023
Provision for gratuity	1,53,27,000	1,54,72,000
Total	**1,53,27,000**	**1,54,72,000**

Note 7 : Other non-current liabilities

Particulars	As at March 31,2024	As at March 31,2023
Security deposit payable	73,05,093	63,20,098
	73,05,093	**63,20,098**

ASTER CLINICAL LAB LLP * BANGALORE-01 *

ASTER CLINICAL LAB LLP
Notes forming part of the financial statements for the period ended March 31, 2024

(Amount in Rs.)

Note 8 : Short term borrowings

Particulars	As at March 31,2024	As at March 31,2023
Current		
From Partner Company (Aster DM Healthcare Ltd)	77,86,60,480	76,86,60,480
Loans repayable on demand (Secured)		
From banks:		
Working capital loan	5,32,63,560	2,22,05,348
Total	**83,19,24,040**	**79,08,65,828**

Note 9 : Trade payables

Particulars	As at March 31,2024	As at March 31,2023
Trade payables*		
Due to micro, small and medium enterprises	70,89,451	49,85,405
Due to other than micro, small and medium enterprises		
- Other Creditors	13,91,48,159	7,28,37,618
Total	**14,62,37,610**	**7,78,23,023**

*

Based on the information available with the LLP, There are 2 parties who have been identified as micro small and medium enterprises based on the confirmations circulated and responses received by the management.

Trade payables ageing schedule

Particulars	As at March 31,2024	As at March 31,2023
Micro, small and medium enterprises		
Less than 1 year	70,89,451	49,85,405
Sub total	**70,89,451**	**49,85,405**
Others		
Less than 1 year	13,80,59,502	7,10,33,934
1-2 years	7,29,606	75,178
2-3 years	30,480	17,28,506
More than 3 years	3,28,571	-
Sub total	**13,91,48,159**	**7,28,37,618**
Total	**14,62,37,610**	**7,78,23,023**

Disclosures as required under the Micro, Small and Medium Enterprises Development Act, 2006 ("the Act") based on the information available with the Firm are given below:

Particulars	As at March 31,2024	As at March 31,2023
The principal remaining outstanding as at the end of the year;	70,89,451	49,85,405
The interest due on the principal remaining outstanding as at the end of the year;	-	-
The amount of interest paid under the Act, along with the amounts of the payment made beyond the appointed day during the year;	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Act;	-	-
The amount of interest accrued and remaining unpaid at the end of the year;	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under the Act;	-	-

ASTER CLINICAL LAB LLP * BANGALORE-01 *

ASTER CLINICAL LAB LLP
Notes forming part of the financial statements for the period ended March 31, 2024

(Amount in Rs.)

Note 10 : Short term provisions

Particulars	As at March 31,2024	As at March 31,2023
Provision for expenses	2,15,18,485	2,59,40,048
Provision for gratuity	66,88,000	30,14,000
Total	**2,82,06,485**	**2,89,54,048**

Note 11 : Other current liabilities

Particulars	As at March 31,2024	As at March 31,2023
Dues to statutory authorities	40,90,809	65,01,878
Dues to employees	2,64,77,491	2,42,51,019
Interest payable on loan from Partner Company (Aster DM Healthcare Ltd)	19,29,19,836	12,47,04,476
Current maturities of long term debt*	2,25,00,000	32,54,062
Due to creditors for capital goods	9,31,723	20,04,300
Retention money payable	12,51,131	20,62,417
Payable to related parties	16,50,66,543	13,32,70,790
Advances received from debtors	1,16,46,830	6,42,066
Other payables	5,61,811	6,66,132
Total	**42,54,46,174**	**29,73,57,140**

*The repayment of loan will start after moratorium of 24 months.The moratorium would end on February 2024.

Note 13 : Capital work-in-progress

Particulars	As at March 31,2024	As at March 31,2023
At the beginning of the year	1,47,500	1,70,14,721
Additions during the period	-	1,47,500
Transfer to gross block of fixed assets	1,47,500	1,70,14,721
Total	-	**1,47,500**
Intangible Assets Under Development		
Aster Labs - App Development		
Opening balance	1,06,200	4,37,800
Additions during the period	11,80,000	1,06,200
Transfer to gross block of fixed assets	11,80,000	4,37,800
Closing balance	1,06,200	1,06,200
Other Intangible asset under development	**1,06,200**	**1,06,200**
Total	**1,06,200**	**1,06,200**
Grand Total	**1,06,200**	**2,53,700**

Note 14 : Other non-current assets

Particulars	As at March 31,2024	As at March 31,2023
Security deposits	2,38,04,700	3,03,49,340
Total	**2,38,04,700**	**3,03,49,340**

ASTER CLINICAL LAB LLP BANGALORE-01

ASTER CLINICAL LAB LLP

Notes forming part of the financial statements for the period ended March 31, 2024

(Amount in Rs.)

Note 15 : Inventories

Particulars	As at March 31,2024	As at March 31,2023
Reagents	6,73,29,802	6,51,57,837
Consumables	3,45,10,288	2,96,76,851
Total	**10,18,40,090**	**9,48,34,688**

Note 16 : Trade receivables

Particulars	As at March 31,2024	As at March 31,2023
Trade receivables outstanding for a period more than six months		
Secured, considered good	-	-
Unsecured, considered good	1,39,84,727	10,16,68,571
Sub Total	**1,39,84,727**	**10,16,68,571**
Others		
Secured, considered good		
Unsecured, considered good	6,66,32,442	6,01,36,420
Doubtful	-	-
Less: Provision for doubtful debts	-	-
Sub Total	**6,66,32,442**	**6,01,36,420**
Total	**8,06,17,169**	**16,18,04,991**

Trade Receivables Ageing Schedule

Particulars	As at March 31,2024	As at March 31,2023
Undisputed trade receivables- considered good		
Not due	6,66,32,442	6,76,97,770
6 months - 1 year	66,60,454	2,72,61,776
1-2 years	6,13,213	-
2-3 years	2,035	67,09,025
More than 3 years	67,09,025	-
Total	**8,06,17,169**	**16,18,04,991**

Note 17 : Cash and cash equivalents

Particulars	As at March 31,2024	As at March 31,2023
Balance with banks		
Current accounts	16,37,597	12,00,245
Fixed deposits	1,19,77,861	1,19,77,861
Cash-on-hand	11,42,740	4,20,233
Total	**1,47,58,198**	**1,35,98,338**

ASTER CLINICAL LAB LLP * BANGALORE-01 *

ASTER CLINICAL LAB LLP
Notes forming part of the financial statements for the period ended March 31, 2024

(Amount in Rs.)

Note 18 : Other current assets

Particulars	As at March 31,2024	As at March 31,2023
Other advances	1,64,457	58,800
Prepaid expenses	1,02,23,537	56,78,074
Advance income-tax including tax deducted at source	8,93,78,966	3,85,20,010
Security deposit with Eelectricity board	5,45,060	545060
Unbilled Revenue	1,42,02,915	2,06,19,925
Accrued interest on term deposits	30,32,274	21,88,643
Advance to vendors for supply of capital assets	-	7,74,382
Advance given to creditors	35,18,592	23,48,077
Total	**12,10,65,801**	**7,07,32,971**

Note 19 : Deferred tax assets

Particulars	As at March 31,2024	As at March 31,2023
Balance at the beginning of the year	-	-
Additions (deletions) during the year *	-	-
Closing balance of deferred tax assets at the end of the year	-	-

*Deferred Tax is recognised to the extent that it is probable that future tax profit will be available against which can be utilised. The existence of unused losses is strong evidence that furture profit may not be available. Therefore, the firm has not recognised Deferred Tax .

ASTER CLINICAL LAB LLP * BANGALORE-01 *

ASTER CLINICAL LAB LLP

Notes forming part of the financial statements for the period ended March 31, 2024

(Amount in Rs.)

Note 20 : Revenue from operations

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Income from laboratory and other services	1,18,20,93,943	92,80,99,426
Other Operating income	17,39,425	
Total	**1,18,38,33,368**	**92,80,99,426**

Note 21 : Other income

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Interest income:		
Interest income on bank deposits	8,54,038	8,57,744
Interest on IT Refund	-	44,72,761
Rental income	15,30,900	14,58,000
Sponsorship Income	-	1,50,000.00
Others	50,814	1,64,880
Total	**24,35,752**	**71,03,385**

Note 22 : Purchases

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Purchases	60,92,95,133	51,57,65,200
Total	**60,92,95,133**	**51,57,65,200**

Note 23 : Changes in inventory

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Opening stock	9,48,34,688	7,39,53,784
Closing stock	10,18,40,090	9,48,34,688
Total	**(70,05,402)**	**(2,08,80,904)**

Note 24: Professional fees to consultant doctors

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Professional fees to consultant doctors	10,07,45,423	10,05,47,182
Total	**10,07,45,423**	**10,05,47,182**

Note 25: Laboratory outsourcing charges

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Lab outsourcing charges	4,50,69,175	3,29,12,649
Total	**4,50,69,175**	**3,29,12,649**

Note 26 : Employee benefits expense

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Salaries and wages	24,23,71,297	23,72,42,165
Contribution to provident and other funds	1,45,34,598	1,21,83,772
Gratuity	47,54,413	22,88,136
Staff welfare expenses	83,99,384	62,60,757
Total	**27,00,59,692**	**25,79,74,830**

ASTER CLINICAL LAB LLP * BANGALORE-01 *

ASTER CLINICAL LAB LLP

Notes forming part of the financial statements for the period ended March 31, 2024

Note 27 : Finance costs

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Interest on borrowings from Partner Company (Aster DM Healthcare Ltd)	6,82,15,360	6,01,11,169
Interest on bank overdrafts	1,07,47,788	43,92,786
Interest on term loan	2,44,37,863	1,99,65,326
Total	**10,34,01,011**	**8,44,69,281**

Note 28 : Other expenses

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Rent	5,76,98,464	7,75,44,741
Additional Rent paid (Due to cancellation of Lease agreement)	-	45,85,719
Profit/Loss on Disposal of Assets	1,00,99,016	80,15,030
Repairs and maintenance	97,41,082	97,84,690
Processing fee and stamp duty charges	-	34,39,150
Bio medical wastage discharge charges	16,75,046	15,74,140
Insurance	16,88,309	24,65,497
Bank charges	5,52,332	5,31,890
Communication expenses	73,87,459	46,81,184
Manpower hiring expenses	11,56,94,386	9,75,94,592
Legal and professional charges	1,22,19,208	27,79,339
Audit fees	8,00,000	7,08,000
Damages - contractual obligations	14,10,000	30,34,250
Logistics expenses	1,52,56,251	1,83,17,132
Miscellaneous expenses	25,858	57,090
Office administration expenses	1,89,21,019	1,81,13,633
Power and fuel	1,56,78,642	1,52,65,922
Rates and taxes	2,50,508	16,75,039
Branding and advertisement	1,68,90,710	4,75,24,704
Travelling expenses	86,51,187	1,53,77,726
Discount & Disallowances	1,42,296	9,51,267
Other establishment expenses	67,44,474	48,86,931
Total	**30,15,26,247**	**33,89,07,665**

Note 29 : Payment to auditors

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
As auditor		
Statutory Audit Fees	5,50,000	5,90,000
Tax Audit Fees	2,50,000	1,18,000

Note 30 : Related party transactions

A. Name of the related party where transactions have taken place during the reporting period

Name of the Party	Relationship
Aster DM Healthcare Ltd.	Partner Company
Ambady Infrastructure Private Limited	Partner Company
Aster DM Healthcare FZC	Entities under common control
Aster DM Healthcare LLC	Entities under common control
Medcare Hospital LLC	Entities under common control
Radiant Healthcare LLC	Entities under common control
Malabar Institute of Medical Sciences Limited	Hospital Lab Management (HLM)
Sri Sainatha Multispeciality Hospitals P Ltd	Hospital Lab Management (HLM)
Prerana Hospitals Limited	Hospital Lab Management (HLM)
MIMS Research Foundation Trust	Stepdown Subsidiary

ASTER CLINICAL LAB LLP
BANGALORE-01

ASTER CLINICAL LAB LLP

Notes forming part of the financial statements for the period ended March 31, 2024

B. Transactions with related parties during the reporting period

Name of the Party	Nature of transaction	For the year ended March 31, 2024	For the year ended March 31, 2023
Aster DM Healthcare Ltd.	Loans received	1,00,00,000	8,12,60,479
Aster DM Healthcare Ltd.	Service Income	56,69,04,362	39,64,14,722
Aster DM Healthcare Ltd.	Interest on Loan paid	6,82,15,360	6,00,54,076
Aster DM Healthcare Ltd.	Other income (Asset Sale)	5,93,409	
Aster DM Healthcare Ltd.	Lab Consumption (Purchases)	9,53,599	89,31,744
Aster DM Healthcare Ltd.	Guarantee Commission	6,34,507	13,45,325
Aster DM Healthcare Ltd.	IT Support Services Received	1,51,29,192	43,16,723
Aster DM Healthcare Ltd.	Gratuity Receivable	-	-
Aster DM Healthcare Ltd.	Expense Reimbursements Payable		43,16,723
Aster DM Healthcare Ltd.	Employee related expense	1,41,600	63,42,485
Ambady Infrastructure Private Limited	Guarantee Commission	6,34,507	1,350
Aster DM Medcity Hospital (India Pvt.ltd)	Guarantee Commission	6,34,508	
Aster DM Medcity Hospital (India Pvt.ltd)	Professional Services	2,50,000	
Malabar Institute of Medical Sciences Limited	Service Income	27,12,01,707	22,64,57,454
Malabar Institute of Medical Sciences Limited	Other income (Rental Income)	15,34,644	
Malabar Institute of Medical Sciences Limited	Lab Consumption (Purchases)	1,02,13,717	5,19,95,064
Malabar Institute of Medical Sciences Limited	Gratuity Receivable	-	-
Malabar Institute of Medical Sciences Limited	Employee related expense	56,705	-
Malabar Institute of Medical Sciences Limited	Expense Reimbursements Payable	2,04,060	
Malabar Institute of Medical Sciences Limited	Other Payments	1,05,64,168	6,49,57,401
Sri Sainatha Multispeciality Hospitals P Ltd	Service Income	1,21,97,215	97,12,105
Sri Sainatha Multispeciality Hospitals P Ltd	Lab Consumption (Purchases)	19,554	73,977
Sri Sainatha Multispeciality Hospitals P Ltd	Other Expenses	65,306	
Sri Sainatha Multispeciality Hospitals P Ltd	Employee related expense	-	2,000
Aster DM Healthcare FZC	Service Income	1,81,77,671	3,92,84,162
Aster DM Healthcare FZC	Lab Consumption (Purchases)	1,52,191	75,80,464
Aster DM Healthcare LLC	Service Income	20,44,535	1,54,56,910
Medcare Hospital LLC	Service Income	1,83,01,764	5,02,93,389
Radiant Healthcare LLC	Service Income	1,62,160	3,91,100
Dr Moopens Healthcare Management Services	Employee related expense	79,29,073	1,25,40,986
Prerana Hospitals Limited	Service Income	2,97,66,290	1,33,07,746
Prerana Hospitals Limited	Lab Consumption (Purchases)	63,16,193	40,55,405
Prerana Hospitals Limited	Employee related expense	8,51,146	17,14,367
Prerana Hospitals Limited	Lab Outsource Expenses (Reimbursement)	39,42,510	
Alfaone Retail Pharmacies Private Limited	Other income	2,63,533	
Alfaone Retail Pharmacies Private Limited	Service Income	1,59,000	-

ASTER CLINICAL LAB LLP * BANGALORE-01 *

ASTER CLINICAL LAB LLP

Notes forming part of the financial statements for the period ended March 31, 2024

C. Outstanding Balances as on March 31, 2024

Name of Party	Receivable / Payable	For the year ended March 31, 2024	For the year ended March 31, 2023
Aster DM Healthcare Ltd.	Payable	32,49,87,909	24,03,88,520
Aster DM Healthcare Ltd.	Opex Loan	77,86,60,479	76,86,60,479
Aster DM Healthcare Ltd.	Receivable	16,36,972	69,58,990
Ambady Infrastructure Private Limited	Payable	7,19,364	2,370
Aster DM Healthcare FZC	Receivable	1,98,900	3,92,81,822
Aster DM Healthcare FZC	Payable	4,01,950	48,35,136
Aster DM Medcity Hospital (India Pvt.ltd)	Receivable	1,24,200	
Aster DM Medcity Hospital (India Pvt.ltd)	Payable	8,51,994	
Aster DM Healthcare LLC	Receivable	-	59,64,980
Medcare Hospital LLC	Receivable	50,39,332	3,77,59,026
Radiant Healthcare LLC	Receivable	-	3,91,100
Malabar Institute of Medical Sciences Limited	Payable	2,412	4,32,309
Malabar Institute of Medical Sciences Limited	Receivable	44,16,176	3,81,33,826
Sri Sainatha Multispeciality Hospitals P Ltd	Receivable	67,62,236	20,39,844
Sri Sainatha Multispeciality Hospitals P Ltd	Payable	60,015	84,993
Dr Moopens Healthcare Management	Payable	2,22,59,025	1,43,29,952
Prerana Hospitals Limited	Receivable	1,10,98,045	1,19,76,972
Alfaone Retail Pharmacies Private Limited	Receivable	4,43,616	
Prerana Hospitals Limited	Payable	1,49,28,838	57,69,772

Note 31 : Contingent liabilities

Particulars	For the year ended March 31, 2024	As at March 31,2023
Estimated amounts of contracts remaining to be executed on capital account	63,54,187	46,81,190

In terms of our report of even date
For K.Rangamani and Associates LLP
Chartered Accountants
Firm Registration No.S20008

A. Kavitha

Kavitha A
Partner
Membership No. 213535
UDIN: 24213535BKJMYK7522
Place: BENGALURU
Date: 18/05/2024

K. RANGAMANI AND ASSOCIATES LLP BANGALORE 560022

For Aster Clinical Lab LLP
LLIN- AAP-8163

Sunil Kumar M R
Designated Partner
DIN 09045676

Place:
Date:

Abdul Salam Ameerali
Designated Partner
DIN 08091822

Place:
Date:

ASTER CLINICAL LAB LLP

Accompanying notes to the financial statements for the year ended March 31, 2024

Note 12 : Property, Plant and Equipment

(Amount in Rs.)

Sl.No.	PARTICULARS	Gross Block				Accumulated Depreciation					Net Block	
		As at April 1, 2023	Additions during the Year	Deletions	As at March 31, 2024	As at April 1, 2023	Depreciation charge for the year	Amortisation	Deletions	As at March 31, 2024	As at March 31, 2024	As at March 31, 2023
I	**Tangible Assets**											
	Leasehold improvements	13,62,53,723	44,99,903	1,68,43,006	12,39,10,620	3,61,74,377	1,64,82,466	-	49,27,772	4,77,29,071	7,61,81,549	10,00,79,346
	Plant and Machinery	14,40,32,603	1,09,91,156	1,90,000	15,48,33,759	3,50,00,972	1,56,15,485	-	32,430	5,05,84,027	10,42,49,732	10,90,31,631
	Furniture and Fixtures	64,48,755	2,08,420	-	66,57,175	18,39,536	12,62,689	-	-	31,02,225	35,54,950	46,09,219
	Office Equipment	2,60,77,404	10,69,258	6,85,332	2,64,61,330	43,56,886	26,62,450	-	1,52,964	68,66,372	1,95,94,958	2,17,20,518
	Computers	2,72,21,042	4,19,578	8,24,348	2,68,16,272	1,54,81,648	60,24,384	-	3,21,459	2,11,84,573	56,31,699	1,17,39,394
	Sign Boards	37,62,044	2,37,345	-	39,99,389	9,66,304	7,18,703	-	-	16,85,007	23,14,382	27,95,740
	Total	**34,37,95,571**	**1,74,25,660**	**1,85,42,686**	**34,26,78,545**	**9,38,19,723**	**4,27,66,177**	**-**	**54,34,625**	**13,11,51,275**	**21,15,27,270**	**24,99,75,848**
II	**Intangible Assets**											
	Computer software	2,05,76,053	29,00,440	-	2,34,76,493	1,07,12,986	-	54,34,857	-	1,61,47,843	73,28,650	98,63,067
	Total	**2,05,76,053**	**29,00,440**	**-**	**2,34,76,493**	**1,07,12,986**	**-**	**54,34,857**	**-**	**1,61,47,843**	**73,28,650**	**98,63,067**
	GRAND TOTAL	**36,43,71,624**	**2,03,26,100**	**1,85,42,686**	**36,61,55,038**	**10,45,32,709**	**4,27,66,177**	**54,34,857**	**54,34,625**	**14,72,99,118**	**21,88,55,920**	**25,98,38,915**

ASTER CLINICAL LAB LLP * BANGALORE-01 *