P.S.KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

C-36, Road No.11, Film Nagar
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INDEPENDENT AUDITOR'S REPORT

TO THE PARTNERS OF ASTER RAMESH DUHITA LLP

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying financial statements of **ASTER RAMESH DUHITA LLP** ("the LLP"), which comprise the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss 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 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 accounting principles generally accepted in India, of the state of affairs of the LLP as at March 31, 2024, and its financial results for the year ended on that date.

THE BASIS FOR OPINION

We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Firm 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 statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The LLP's designated partners are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the LLP in accordance with the accounting principles generally accepted in India, including the accounting standards specified by ICAI. This responsibility also includes maintenance of adequate accounting records for the safeguarding of the assets of the LLP 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,

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relevant to the preparation and presentation of the financial statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management (representing the LLPs Designated partners) is responsible for assessing the LLP'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 management either intends to liquidate the LLP or to cease operations or has no realistic alternative but to do so.

The designated partners are also responsible for overseeing the LLP's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's 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 LLP's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are

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- required to draw attention in our auditor's report to the related disclosures in the financial statements 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 LLP to cease to continue as a going concern.

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

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

For M/s. P. S. Kumar & Associates.
Chartered Accountants
Firm Registration Number 012083S

P.S. KUMAR & ASSOCIATES * INDIA * CHARTERED ACCOUNTANTS

CA. P. Sasi Kumar, FCA
Partner
Membership Number 208203

Place: Hyderabad
Date: 08.05.2024

UDIN: 24208203BKCIKT3976

ASTER RAMESH DUHITA LLP
LLPIN: AAM-2399

Balance Sheet as at March 31, 2024

Amount in Rs

Particulars	Note	As at 31 Mar 2024	As at 31 Mar 2023
I. CONTRIBUTION AND LIABILITIES			
Partner's Funds			
Capital	2	50,50,000	50,50,000
Liabilities			
Trade payables	4	45,07,138	44,80,148
Other Payables	5	1,39,742	1,09,742
Long Term Borrowings	6 (a)		
(a) secured loans		-	33,304
Other Current Liabilities	6 (b)		
(a) Current maturities of borrowings		-	4,74,321
(b) Interest accrued but not due		-	3,682
Total		**96,96,880**	**1,01,51,198**
II. ASSETS			
Fixed Assets	7	29,38,698	34,51,734
Current Assets			
Partner's current account	3	52,60,393	45,77,177
Trade receivables	8	5,97,946	6,92,669
Cash and cash equivalents	9	8,57,137	13,84,412
Other Current Asset	10	42,706	45,207
Total		**96,96,880**	**1,01,51,198**
Significant accounting policies	1		

The notes referred to above form an integral part of the financial statements

As per our report of even date attached.
For M/s. P. S. Kumar & Associates
Chartered Accountants
Firm Registration No: 012083S

P.S. KUMAR & ASSOCIATES INDIA CHARTERED ACCOUNTANTS

CA. P. Sasi Kumar, FCA
Partner
Membership No. 208203

Place: Hyderabad
Date : 08/05/2024

For and on Behalf of the LLP

Dr. Pothineni Ramesh Babu
Designated Partner
DPIN: 0001879436

Dr. Nalluru Sasidhar
Designated Partner
DPIN: 0007994218

ASTER RAMESH DUHITA LLP
LLPIN: AAM-2399

Statement of Profit and Loss for the year ended Mar 31, 2024

Particulars	Note	For the Year ended 31 Mar 2024 (in Rs.)	For the Year ended 31 Mar 2023 (in Rs.)
Income			
Revenue from operations	11	-	(16,121)
Other income	12	5,790	24,987
Total income		**5,790**	**8,866**
Expenses			
Purchase of Medicines and consumables		-	-
Employee benefit expenses		-	-
Other expenses	13	1,57,678	37,737
Finance Cost	14	18,293	84,100
Depreciation and amortization	7	5,13,036	6,06,194
Total expenditure		**6,89,007**	**7,28,031**
Net Profit/(Loss) before Tax		(6,83,217)	(7,19,165)
Tax Expense			
Current Tax			
Taxes for the earlier period			
Profit/(Loss) after Tax		(6,83,217)	(7,19,165)
Profit/(Loss) transferred to Partners' account			
Dr. Ramesh Cardiac and Multispecaility Hospital (P) Ltd		*(3,48,440)*	*(3,66,774)*
Mr. N. Sasidhar		*(3,34,776)*	*(3,52,391)*

As per our report of even date attached.
For M/s. P. S. Kumar & Associates
Chartered Accountants
Firm Registration No: 012083S

P.S. KUMAR & ASSOCIATES
INDIA
CHARTERED ACCOUNTANTS

CA. P. Sasi Kumar, FCA
Partner
Membership No. 208203

Place: Hyderabad
Date : 08/05/2024

For and on Behalf of the LLP

Dr. Pothineni Ramesh Babu
Designated Partner
DPIN: 0001879436

Dr. Nalluru Sasidhar
Designated Partner
DPIN: 0007994218

Note: 2

Amount in ₹

Capital A/c	As on 31st Mar 2024		31st Mar 2023
	%	Amount	Amount
Dr. Ramesh Cardiac and Multispecaility Hospital Pvt Ltd	51%	2550000	2550000
Mr. N. Sasidhar	49%	2500000	2500000
Total	**100%**	**5050000**	**5050000**

Note: 3

Current Account	As on 31st Mar 2024		31st Mar 2023
	%	Amount	Amount
Dr. Ramesh Cardiac and Multispecaility Hospital Pvt Ltd		(1584043)	(1235603)
Mr. N. Sasidhar		(3676350)	(3341574)
Total		**(5260393)**	**(4577177)**

Grand Total		**(210393)**	**472823**

Note: 4

Amount in `.

Sundry Creditors	**As on 31st Mar 2024**	**31st Mar 2023**
General Suppliers	45,07,138	44,78,798
Medicine suppliers	-	1,350
	45,07,138	**44,80,148**

Note: 5

Other Payables	**As on 31st Mar 2024**	**31st Mar 2023**
Provision for Audit fee	1,00,000	75,000
Provision for Salaries	34,742	34,742
Provision for Expenses	5,000	-
	1,39,742	**1,09,742**

P.S. KUMAR & ASSOCIATES
INDIA
CHARTERED ACCOUNTANTS

Note: 6(a)

Long Term Borrowings	As on 31st Mar 2024	31st Mar 2023
(a) Secured Loan		
Vehicle Loan 1	-	0
Vehicle Loan 2	-	0
HDFC AUTO LOAN -8177237	-	33,304
	-	**33,304**

Note: 6(b)

Other current liabilities	As on 31st Mar 2024	31st Mar 2023
Current Maturities of Borrowings	-	4,74,321
Interest Accrued But Not Due	-	3,682
	-	**4,78,003**

Note: 7

Fixed Assets	As on 31st Mar 2024	31st Mar 2023
Opening WDV	34,51,734	40,57,927
Add: Additions	-	-
Less: Depreciation for the year	(5,13,036)	(6,06,194)
Closing WDV	**29,38,698**	**34,51,734**

Note: 8

Trade receivables	As on 31st Mar 2024	31st Mar 2023
Cash patients outstanding	-	94,723
Employees Health Scheme .	5,04,128	5,04,128
Employees Health Scheme - AP EHS	93,818	93,818
	5,97,946	**6,92,669**

P.S. KUMAR & ASSOCIATES
INDIA
CHARTERED ACCOUNTANTS

Note: 9

Cash and Cash Equivalents	**As on 31st Mar 2024**	**31st Mar 2023**
Balances with Banks		
Union Bank of India	-	1,47,930
HDFC Bank	8,57,137	12,36,482
Cash on Hand	-	-
	8,57,137	**13,84,412**

Note: 10

Other Current Assest	**As on 31st Mar 2024**	**31st Mar 2023**
(a) Balance with Revenue Authorities		
Tds Receivables	42,706	45,207
	42,706	**45,207**

P.S. KUMAR & ASSOCIATES
INDIA
CHARTERED ACCOUNTANTS

Note: 11

Amount in ₹

Revenue from Operations	31.03.2024	31.03.2023
Revenue from Hospital Services	-	(16,121)
Total	**-**	**(16,121)**

Note: 12

Other income	31.03.2024	31.03.2023
Sundry credit balances written back	5,670	-
Interest on Income Tax Refund	120	24,987
Total	**5,790**	**24,987**

Note: 13

Administrative Expenses	31.03.2024	31.03.2023
Audit Fees	25,000	25,000
Bank Charges (including credit card charges)	295	2,117
ROC Filing Fee	37,660	10,620
Bad Debts Written Off	94,723	-
Total	**1,57,678**	**37,737**

Note: 14

Finance Cost	31.03.2024	31.03.2023
Interest on Vehicle Loan	18,293	84,100
Total	**18,293**	**84,100**

P.S. KUMAR & ASSOCIATES
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ASTER RAMESH DUHITA LLP

Fixed Asset Cum Depreciation Statement as at 31st March, 2024

Note: 7 **Amount in Rs.**

PARTICULARS						DEPRECIATION		NET BLOCK	
	OP WDV	ADDITIONS >180 days	ADDITIONS <180 days	DELETIONS	AS AT 31-Dec-23	Rate %	FOR THE YEAR	AS AT 31-Mar-24	AS AT 31-Mar-23
Furniture & Fixtures	1,93,621				1,93,621	10%	19,362	1,74,259	1,93,621
Plant & Machinery	16,54,268	-			16,54,268	15%	2,48,140	14,06,128	16,54,268
Vehicles	15,84,018				15,84,018	15%	2,37,603	13,46,415	15,84,018
Computer and Accessories	19,827				19,827	40%	7,931	11,896	19,827
TOTAL	**34,51,734**	-	-	-	**34,51,734**		**5,13,036**	**29,38,698**	**34,51,734**
Previous Year Figures	40,57,928	-	-	-	40,57,928		6,06,194	34,51,734	

F.S. KUMAR & ASSOCIATES
INDIA
CHARTERED ACCOUNTANTS

ASTER RAMESH DUHITA LLP

LLPIN: AAM-2399

SCHEDULE OF PARTNERS CAPITAL / CURRENT ACCOUNTS AS ON 31.03.2024							
Partner' Name	**Capital.A/c INR**	**Current A/c[Before Profit] Dr.INR**	**Cr.INR**	**Ratio**	**Profit/(Loss) of Year**	**Current A/c[After Profit] Dr.INR**	**Cr.INR**
Dr. Ramesh Cardiac and Multispecaility Hospital Pvt Ltd	25,50,000	(12,35,603)		51%	(3,48,440)	(15,84,043)	-
Dr. Nalluru Sasidhar	25,00,000	(33,25,364)		49%	(3,34,776)	(36,76,350)	-
Total	**50,50,000**	**(45,60,967)**	**-**	**100%**	**(6,83,217)**	**(52,60,393)**	**-**

Net Balance (Dr) **(5260393)**

ASTER RAMESH DUHITA LLP

P.S. KUMAR & ASSOCIATES * CHARTERED ACCOUNTANTS * INDIA

Place: Hyderabad

Date : 08/05/2024

Dr. Pothineni Ramesh Babu *Designated Partner*

Dr. Nalluru Sasidhar *Designated Partner*