P.S.KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

C-36, Road No.11, Film Nagar
Jubilee Hills, Hyderabad - 500 096
+91 99594 33933, +91 72072 33933
auditors@pska.in, pskumar@pska.in
www.pska.in

INDEPENDENT AUDITOR'S REPORT

TO THE PARTNERS OF KOMALI FERTILITY CENTRE - ONGOLE LLP

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying financial statements of KOMALI FERTILITY CENTRE - ONGOLE 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 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

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- 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: 24208203BKCIKU3079

Komali Fertility Centre LLP- Ongole
LLPIN: ABA-0526
Balance Sheet as on Mar 31, 2024

Particulars	Note	As at 31 Mar 2024	As at 31 Mar 2023
I. CONTRIBUTION AND LIABILITIES			
Partner's Funds			
Contribution received	2	1,00,00,000	1,00,00,000
Liabilities			
Trade payables	3	4,32,485	7,07,873
Statutory liabilities	4	75,013	17,000
Advances from patients	5	-	1,33,065
Other Current Liabilities	6	1,33,000	2,17,500
Other Non-Current Liabilities	7	53,81,957	32,02,801
Total		**1,60,22,455**	**1,42,78,239**
II. ASSETS			
Fixed Assets	8	1,00,65,776	1,15,96,187
Current Assets			
Partner's current account	2	41,77,000	17,69,090
Inventories	9	44,160	1,06,734
Trade receivables	10	6,653	707
Cash and cash equivalents	11	10,67,946	2,07,960
Other Assets	12	6,60,920	5,97,560
Total		**1,60,22,455**	**1,42,78,239**
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 Komali Fertility Centre LLP - Ongole

Mamatha Rayapati
Designated Partner
DIN: 00282854

Doraiswamy Deepa
Designated Partner
DIN: 09451476

Komali Fertility Centre LLP- Ongole

LLPIN: ABA-0526

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

Particulars	**Note**	**For the Year ended 31 Mar 2024**	**For the Year ended 31 Mar 2023**
Income			
Revenue from operations	13	20,19,270	13,76,047
Other Income		-	-
Total income		**20,19,270**	**13,76,047**
Expenses			
Purchase of Medicines and consumables	14	5,64,529	3,69,599
Employee benefit expenses	15	7,42,217	3,08,733
Other expenses	16	35,02,176	16,04,905
Depreciation and amortization	8	15,98,257	8,61,902
Total expenditure		**64,07,178**	**31,45,139**
Net Profit/(Loss) before Tax		(43,87,908)	(17,69,092)
Tax Expense			
Current Tax		-	-
Profit/(Loss) after Tax		(43,87,908)	(17,69,092)
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

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

Place: Hyderabad
Date : 08/05/2024

For Komali Fertility Centre LLP - Ongole

Mamatha Rayapati
Designated Partner
DIN: 00282854

Doraiswamy Deepa
Designated Partner
DIN: 09451476

Komali Fertility Centre LLP- Ongole
Notes to the financial statements

Note	Particulars	31 Mar 2024	31 Mar 2023
2	**Partners Capital account**		
	Dr.Deepa	16,00,000	16,00,000
	Dr.K.Prathima	22,00,000	22,00,000
	Dr.Meera Jindal	5,00,000	5,00,000
	Dr.Ramesh Cardiac & Multispeciality Hospitals Pvt Ltd	51,00,000	51,00,000
	Dr Swapna Narahari	6,00,000	6,00,000
	Total	**1,00,00,000**	**1,00,00,000**
	Partners Current Account		
	Dr.Deepa	(2,65,120)	-
	Dr.K.Prathima	(3,64,540)	-
	Dr.Meera Jindal	(3,07,850)	-
	Dr.Ramesh Cardiac & Multispeciality Hospitals Pvt Ltd	(31,40,069)	-
	Dr Swapna Narahari	(99,420)	-
	Total	**(41,77,000)**	-
	Grand Total	**58,23,000**	**1,00,00,000**
3	**Trade payables**		
	Trade Payables	4,32,485	7,07,873
	Total	**4,32,485**	**7,07,873**
4	**Statutory liabilities**		
	TDS Payable	75,013	17,000
		75,013	**17,000**
5	**Advances from patients**	-	1,33,065
		-	**1,33,065**
6	**Other Current Liabilities**		
	Salaries & Professional fees payable	1,08,000	1,92,500
	Audit Fee Payable	25,000	25,000
		1,33,000	**2,17,500**
7	**Other Non-Current Liabilities**		
	Other Liabilities	53,81,957	32,02,801
	Total	**53,81,957**	**53,81,957**
8	**Fixed Assets**		
	Opening WDV	1,16,64,033	1,24,58,090
	Less: Depreciation and amortization	15,98,257	8,61,902
	Closing WDV	**1,00,65,776**	**1,15,96,187**
9	**Inventories**		
	Stock in Hand - Pharmacy	44,160	1,06,734
	Total	**44,160**	**1,06,734**
10	**Trade receivables**		
	Receivable from customers	6,652	707
	Total	**6,652**	**707**
11	**Cash and cash equivalents**		
	Cash on Hand	31,372	34,834
	Balance with Banks	10,36,574	1,73,126
	Total	**10,67,946**	**2,07,960**

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

Note	Particulars	31 Mar 2024	31 Mar 2023

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

Komali Fertility Centre LLP- Ongole
Notes to the financial statements

Note	Particulars		31 Mar 2024	31 Mar 2023
12	**Other Assets**			
	Advance Suppliers		1,25,000	2,15,094
	Prepaid Expenses		5,25,180	3,68,146
	Preliminary expenses		10,740	14,320
		Total	**6,60,920**	**5,97,560**
13	**Revenue from operations**			
	Supply of services		20,19,270	13,76,047
		Total	**20,19,270**	**13,76,047**
14	**Purchase of Medicines and consumables**			
	Purchase of medicines and surgical disposables		5,01,956	4,76,332
			5,01,956	4,76,332
	Opening Inventory		1,06,733	-
	Less: Closing Inventory		44,160	1,06,733
	Change in inventories		**62,573**	**(1,06,733)**
			5,64,529	**3,69,599**
15	**Employee benefit expenses**			
	Salaries to employees		7,40,000	3,08,733
	Staff Welfare Expenses		2,217	-
		Total	**7,42,217**	**3,08,733**
16	**Other expenses**			
	Marketing Expenses		8,65,424	3,39,242
	Consultants Remunerations		7,20,426	3,40,000
	Electricity charges		4,76,643	2,19,974
	General Expensess		4,02,284	851
	Rent Expenses		3,60,004	1,50,000
	Other Network Doctors		3,07,485	47,115
	Hospital Maintenance		1,39,194	2,950
	Licence Fee		1,06,666	1,82,747
	AMC Charges		38,350	-
	Audit Fees		25,000	25,000
	Repair and Maintanance - Furniture and Fixtures		20,250	-
	Lab/Investigation charges		12,500	1,88,633
	ROC Filing Fees		9,441	2,379
	Rates & Taxes		5,450	65,671
	Printing And Stationery		4,500	5,500
	Preliminary Expensess Written off		3,580	3,580
	Bank Charges		2,806	6,244
	Repairs and Maintenance - Others		2,174	7,400
	Repair and Maintanance - Buildings			17,619
		Total	**35,02,176**	**16,04,905**

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

Komali Fertility Centre LLP- Ongole

LLPIN: ABA-0526

Statement of Cash Flow for the year ended March 31 , 2024

Particulars	Year ended 31 Mar 2024	Year ended 31 Mar 2023
A. Cash flows from operating activities		
Net Profit or Loss before tax	(43,87,908)	(17,69,092)
Adjustments:		
Depreciation and amortisation	15,98,257	8,61,902
Operating cash flow before working capital changes	(27,89,651)	(9,07,190)
(Increase)/decrease in inventories	62,574	(1,06,734)
(Increase)/decrease in trade receivables	(5,946)	(707)
Increase/(decrease) in current liabilities	(3,50,440)	8,57,938
Increase/(decrease) in Provisions	20,94,656	34,20,301
Increase/(decrease) in Other current assets	(63,360)	60,46,849
Cash generated from operating activities	(10,52,167)	93,10,457
Taxes paid	-	-
Net cash generated from / (used) operating activities (A)	(10,52,167)	93,10,457
B. Cash flow from investing activities		
Purchase of fixed assets	(67,846)	(1,24,58,090)
Investment in Fixed Deposits	-	-
Investment in Mutual funds	-	-
Net cash from / (used) in investing activities (B)	(67,846)	(1,24,58,090)
C. Cash flow from financing activities		
Proceeds from Partner's contribution	19,80,000	33,55,591
Net cash from / (used) in financing activities (C)	19,80,000	33,55,591
Net increase / (decrease) in cash and cash equivalents (A+B+C)	8,59,987	2,07,958
Cash and cash equivalents at the opening of the year	2,07,960	-
Cash and cash equivalents at the end of the year	10,67,946	2,07,960
Significant accounting policies		
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 CHARTERED ACCOUNTANTS INDIA

CA P. Sasi Kumar, FCA

Partner

Membership No. 208203

Place: Hyderabad

Date : 08/05/2024

For Komali Fertility Centre LLP - Ongole

Mamatha Rayapati

Designated Partner

DIN: 00282854

Doraiswamy Deepa

Designated Partner

DIN: 09451476

Komali Fertility Centre LLP- Ongole

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.Deepa	16,00,000		4,36,945	16%	(7,02,065)	2,65,120	
Dr.K.Prathima	22,00,000		6,00,800	22%	(9,65,340)	3,64,540	
Dr.Meera Jindal	5,00,000	88,455		5%	(2,19,395)	3,07,850	
Dr.Ramesh Hospitals	51,00,000	9,02,236		51%	(22,37,833)	31,40,069	
Dr Swapna Narahari	6,00,000		1,63,854	6%	(2,63,275)	99,420	
Total	**1,00,00,000**	**9,90,691**	**12,01,600**	**100%**	**(43,87,908)**	**41,77,000**	-
						Net Balance (Cr)	58,23,000

Komali Fertility Centre LLP- Ongole

Mamatha Rayapati
Designated Partner
DIN: 00282854

Doraiswamy Deepa
Designated Partner
DIN: 09451476

Place: Hyderabad

Date : 08/05/2024

KOMALI FERTILITY CENTRE LLP

Fixed Asset Cum Depreciation Statement as at 31 Mar, 2024

Amount in Rs.

PARTICULARS	OP WDV	ADDITIONS >180 days	ADDITIONS <180 days	DELETIONS	AS AT 31-Mar-24	DEPRECIATION Rate %	DEPRECIATION FOR THE YEAR	NET BLOCK AS AT 31-Mar-24	NET BLOCK AS AT 31-Mar-23
Computers	83,382	-	-		83,382	40%	33,353	50,029	83,382
Intangible Assets	1,88,800		-		1,88,800	40%	75,520	1,13,280	1,88,800
Electrical Installation	1,72,780		9,200		1,81,980	15%	26,607	1,55,373	1,72,780
Furniture and Fixtures	43,69,348	4,720	-		43,74,068	10%	4,37,407	39,36,661	43,69,348
Medical Equipment	67,81,878	53,926	-		68,35,804	15%	10,25,371	58,10,433	67,81,878
TOTAL	**1,15,96,187**	**58,646**	**9,200**	**-**	**1,16,64,033**		**15,98,257**	**1,00,65,776**	**1,15,96,187**

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