

INDEPENDENT AUDITOR'S REPORT

To

The Partners
KOMALI FERTILITY CENTRE LLP

Report on the Financial Statements

We have audited the accompanying financial statements of **KOMALI FERTILITY CENTRE LLP** ("the LLP"), which comprise the Balance Sheet as at **March 31, 2022**, and the Statement of Profit and Loss for the year then ended and a summary of the significant accounting policies and other explanatory information.

Management's 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, financial performance of the LLP in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control 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 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 perform the 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 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 control relevant to the LLP'S preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



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 required by the Act 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, 2022, and its profit 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 it appears from our examination of those books.
- c) the Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account
- d) in our opinion, the aforesaid financial statements comply with the Indian Accounting Standards, to the extent applicable.

For M/s. P. S. Kumar & Associates

Chartered Accountants

Firm Registration No: 012083S



CA. P. Sasi Kumar, FCA

Partner

Membership No. 208203

UDIN: 22208203AMMVBj6108

Place: Hyderabad

Date : 20/05/2022

KOMALI FERTILITY CENTRE LLP

Balance Sheet as on Mar 31, 2022

(in Rs.)

Particulars	Note	As at 31 Mar 2022	As at 31 Mar 2021
I. CONTRIBUTION AND LIABILITIES			
Partner's Funds			
Contribution received	2	80,00,000	80,00,000
Partner's current account	3	40,46,415	11,75,436
Liabilities			
Trade payables	4	17,93,432	5,49,692
Statutory liabilities	5(c)	2,38,285	1,27,745
Advances from patients	5(b)	2,54,775	2,52,801
Provisions	5(a)	69,000	4,68,666
Total		1,44,01,907	1,05,74,339
II. ASSETS			
Fixed Assets	6	37,74,133	44,48,936
Current Assets			
Inventories	7	2,01,423	1,32,109
Trade receivables	8	8,92,365	6,69,836
Cash and cash equivalents	9	31,72,568	7,83,122
Current Investments	10	61,69,828	45,34,935
Other Advances	11	1,91,591	5,401
Total		1,44,01,907	1,05,74,339
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 : 20/05/2022



For and on Behalf of the LLP



Dr. Pothineni Ramesh Babu

Designated Partner

DIN: 0001879436



Dr. Swapna Narahari

Designated Partner

DIN: 0008309205

KOMALI FERTILITY CENTRE LLP

Statement of Profit and Loss for the year ended Mar 31, 2022

(in Rs.)

Particulars	Note	For the Year ended 31 Mar 2022	For the Year ended 31 Mar 2021
Income			
Revenue from operations	12	3,88,91,553	2,16,63,966
Other Income	13	1,50,279	1,75,261
Total income		3,90,41,831	2,18,39,227
Expenses			
Purchase of Medicines and consumables	14	80,41,786	40,84,226
Employee benefit expenses	15	11,31,386	6,03,870
Other expenses	16	1,54,18,966	94,78,757
Depreciation and amortization	6	6,74,803	8,01,008
Total expenditure		2,52,66,941	1,49,67,860
Net Profit/(Loss) before Tax		1,37,74,890	68,71,367
Tax Expense			
Current Tax		48,97,490	22,03,152
Taxes for the earlier period		6,420	94,569
Deferred tax		Nil	Nil
Profit/(Loss) after Tax		88,70,979	45,73,646
Profit/(Loss) transferred to Partners' account			
Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd		44,35,490	22,86,823
Dr. Y Swapna Srinath		44,35,490	22,86,823
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 : 20/05/2022



For and on Behalf of the LLP



Dr. Pothineni Ramesh Babu

Designated Partner

DIN: 0001879436



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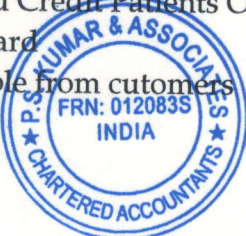
Komali Fertility Centre LLP

Notes to the financial statements

(in Rs.)

Note	Particulars	31 Mar 2022	31 Mar 2021
2	Contribution received		
	Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd	40,00,000	40,00,000
	Dr. Y Swapna Srinath	40,00,000	40,00,000
	Total	80,00,000	80,00,000
3	Partner's current account		
	Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd	20,23,208	5,87,718
	Dr. Y Swapna Srinath	20,23,208	5,87,718
	Total	40,46,415	11,75,436
4	Trade payables		
	Trade Payables	17,93,432	5,49,692
	Total	17,93,432	5,49,692
5	Current Liabilities		
	(a) Provisions		
	Provision for Salaries	-	
	Provision for Income Tax	-	3,99,291
	Provision for Audit Fee	69,000	69,375
		69,000	4,68,666
	(b) Statutory liabilities		
	TDS Payable -194C	8,857	1,875
	TDS Payable -194J	2,29,428	1,25,870
		2,38,285	1,27,745
	(c) Advances from patients		
		2,54,775	2,52,801
		2,54,775	2,52,801
	Total	5,62,060	8,49,212
6	Fixed Assets		
	Gross Fixed assets(including intangible assets)	44,48,936	52,49,944
	Less: Depreciation and amortization	(6,74,803)	(8,01,008)
	Net fixed assets	37,74,133	44,48,936
7	Inventories		
	Stock in Hand - Pharmacy	2,01,423	1,32,109
	Total	2,01,423	1,32,109
8	Trade receivables		
	Cash and Credit Patients Outstanding	12,098	15,180
	RCRF-Card	2,29,300	21,340
	Receivable from customers	6,50,967	6,33,316
	Total	8,92,365	6,69,836

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Komali Fertility Centre LLP

Notes to the financial statements

(in Rs.)

Note	Particulars	31 Mar 2022	31 Mar 2021
9	Cash and cash equivalents		
	Cash on Hand	2,67,432	3,43,205
	Balance with Banks	29,05,136	4,39,917
	Total	31,72,568	7,83,122
10	Current Investments		
	Fixed Deposits	-	-
	Interest accrued on FD	-	-
	Mutual Funds	61,69,828	45,34,935
	(At cost)		
	Total	61,69,828	45,34,935
11	Other Advances		
	Other Advances	1,89,073	5,401
	TDS Receivable	-	-
	Income tax refund	2,519	
	Total	1,91,591	5,401

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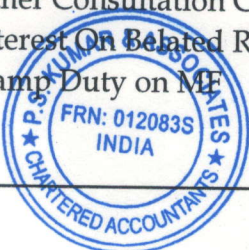


Komali Fertility Centre LLP

Notes to the financial statements

(in Rs.)

Note	Particulars	31 Mar 2022	31 Mar 2021
12	Revenue from operations		
	Supply of services	3,88,91,553	2,16,63,966
	Total	3,88,91,553	2,16,63,966
13	Other Income		
	Interest On Fixed Deposits	-	51,948
	Gain on Sale of Mutual Funds	1,34,893	35,235
	Sundry credit balances written back	15,386	88,078
	Total	1,50,279	1,75,261
14	Purchase of Medicines and consumables		
	Purchase of medicines and surgical disposables	81,11,100	38,63,585
		81,11,100	38,63,585
	Opening Inventory	1,32,109	3,52,749
	Less: Closing Inventory	2,01,423	1,32,109
	Change in inventories	(69,314)	2,20,640
		80,41,786	40,84,226
15	Employee benefit expenses		
	Salaries to employees	11,31,386	6,03,870
	Total	11,31,386	6,03,870
16	Other expenses		
	Consultants Remunerations	97,05,466	58,74,676
	Medical Services RH	15,00,000	13,05,000
	Marketing Expenses	23,77,657	10,80,218
	Travelling Expenses	2,25,148	1,78,399
	Other Network Doctors	6,77,750	5,34,250
	Outside Investigation	1,89,175	1,46,075
	Rates & Taxes	1,68,453	51,716
	Printing And Stationery	1,93,199	81,124
	Bank Charges	1,25,126	58,076
	Statutory Audit Fees	35,000	40,000
	Tax Audit fee	25,000	35,000
	Professional Charges	-	13,000
	Patient Welfare Expenses	51,515	42,225
	ROC Filing Fees	400	3,000
	Postage and Courier	1,430	525
	Repairs And Maintenance - Others	78,996	-
	Camp Expenses	57,650	23,265
	Other Consultation Charges	7,000	-
	Interest On Related Remittance Of Taxes	-	11,908
	Stamp Duty on MF	-	300
	Total	1,54,18,966	94,78,757



KOMALI FERTILITY CENTRE LLP

Fixed Asset Cum Depreciation Statement as at 31st March, 2022

PARTICULARS					DEPRECIATION		NET BLOCK		Amount in Rs.
	OP WDV	ADDITIONS >180 days	ADDITIONS <180 days	DELETIONS	AS AT 31-Mar-22	Rate %	FOR THE YEAR	AS AT 31-Mar-22	
Computers	29,261				29,261	40%	11,704	17,556	29,261
Intangible Assets	8,352				8,352	40%	3,341	5,011	8,352
Electrical Installation	6,75,106				6,75,106	15%	1,01,266	5,73,840	6,75,106
Furniture and Fixtures	38,808				38,808	10%	3,881	34,927	38,808
Medical Equipment	36,97,409				36,97,409	15%	5,54,611	31,42,798	36,97,409
TOTAL	44,48,936	-	-	-	44,48,936		6,74,803	37,74,133	44,48,936



Komali Fertility Centre LLP

LLPIN: AAN-8110

SCHEDULE OF PARTNERS CAPITAL / CURRENT ACCOUNTS AS ON 31.03.2022

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 Multispeciality Hospital (P) Ltd	4000000	2412282		50%	4435490		20,23,208
Dr. Y Swapna Srinath	4000000	2412282		50%	4435490		20,23,208
Total	8000000	48,24,564	-	100%	8870979	-	40,46,415

Net Balance (Cr)

Komali Fertility Centre LLP

Dr. Pothineni Ramesh Babu

Dr. Pothineni Ramesh Babu

Dr. Swapna Narahari

Designated Partner

Designated Partner

Place: Hyderabad

Date : 20/05/2022

