

INDEPENDENT AUDITOR'S REPORT

TO THE PARTNERS OF KOMALI FERTILITY CENTRE LLP

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying financial statements of **KOMALI FERTILITY CENTRE LLP** ("the LLP"), which comprise the Balance Sheet as at March 31, 2025, 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, 2025, and its financial results for the year ended on that date.

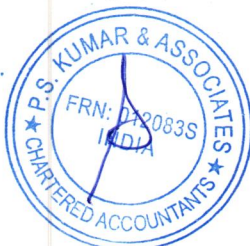
THE BASIS FOR OPINION

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, 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 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



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

Place: Hyderabad

Date: 24.04.2025

UDIN: 25208203BMIWVV3780



"KOMALI FERTILITY CENTRE" LLP is registered as 'LLP' (LLPIN: AAN-8110) under The Limited Liability Partnership Act, 2008. The firm is engaged in the business of medical services.

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:

1.1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention on an accrual basis in accordance with the accounting principles generally accepted in India. The accounting policy has been consistently applied by the Firm.

1.2. USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP (IGAAP) requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable, future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialized.

1.3. REVENUE RECOGNITION

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Firm and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Sale of Services: Sale of services is recognized on rendering of services as per contractual terms.

Interest Revenue is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable. Interest income is included under the head "Other Income" in the statement of Profit and Loss.

1.4. INVENTORIES

Inventories includes consumables such as medical kits, other usables, which are held at the year end as un used valued at cost.



1.5. FIXED ASSETS

Fixed assets are recorded at the cost of acquisition inclusive of freight, duties and incidental expenses related to acquisition and are carried at WDV after reducing the relevant depreciation. Intangible assets are recognized only if it is probable that the future economic benefits that are attributable to the assets will flow to the enterprise and the cost of the assets can be measured reliably. The intangible assets are recorded at cost and are carried at WDV after reducing the relevant depreciation. Depreciation on Fixed Assets is provided on WDV method over the useful lives of the assets at the rate prescribed under Appendix IA of the Income Tax Rules, 1962.

1.6. LEASES

Assets taken on finance lease, including taken on hire purchase arrangements, wherein the company has an option to acquire the asset, are accounted as fixed assets in accordance with the AS 19 on "Leases".

Operating Lease: Assets taken on lease under which all risks and rewards of ownership are effectively retained by the lessor are classified as operating lease. Lease payments under operating leases are recognized as expenses on accrual basis in accordance with the respective lease agreements.

1.7. IMPAIRMENT OF FIXED ASSETS

The management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An asset is treated as impaired when the carrying amount of assets exceeds its recoverable value in accordance with AS 28. An impairment loss is determined by each company and charged to the respective Profit and Loss Account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

1.8. FOREIGN CURRENCY TRANSACTIONS

Transactions in foreign currency are recorded at the rate in force on the date of transactions. Foreign currency assets and liabilities are stated at the rate of exchange prevailing at the date of the Balance Sheet and resultant gains/losses are charged to the Statement of Profit and Loss. Premium or discount arising at the inception of forward foreign exchange contracts is amortized as expense or income over the life of the contracts. Any profit or loss arising on cancellation or renewal of such forward contract is recognized as income or expense for the period. Exchange differences arising on settlement or restatement of foreign currency denominated liabilities relating to the acquisition of fixed asset are recognized in the Statement of Profit and Loss.



1.9. EMPLOYEE BENEFITS

Defined Contribution Plans: Contributions payable by the Firm to the concerned Government authorities in respect of Provident Fund, Family Pension Fund and Employees State Insurance are charged to Profit and Loss Account.

1.10. BORROWING COSTS

Borrowing costs attributable to the acquisition or construction of qualifying asset are capitalized as part of the cost of asset. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use or sale. All other borrowing costs are recognized as an expense in the period in which they are incurred.

1.11. TAXES ON INCOME

Income tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

1.12. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Contingent liabilities are not provided for and are disclosed by way of notes after careful evaluation by the management of the facts and legal aspects of the matters involved. Contingent assets are neither recognized nor disclosed in the financial statement.



KOMALI FERTILITY CENTRE LLP

LLPIN: AAN-8110

Balance Sheet as on March 31, 2025

(in Rs.)

| Particulars | Note | As at 31 Mar 2025 | As at 31 Mar 2024 |
|--|------|----------------------|----------------------|
| I. CONTRIBUTION AND LIABILITIES | | | |
| Partner's Funds | | | |
| Capital Account | 2 | 80,00,000 | 80,00,000 |
| Partner's current account | 3 | 1,48,64,895 | 12,84,177 |
| Liabilities | | | |
| Trade payables | 4 | 13,72,475 | 15,03,964 |
| Other Current Liabilities | 5(a) | 20,08,710 | 18,03,019 |
| Statutory liabilities | 5(b) | 5,24,168 | 6,27,495 |
| Advances from patients | 5(c) | 2,68,885 | 4,35,545 |
| Provision for Income Tax | 5(d) | - | 1,81,178 |
| Other Payables | 5(e) | 5,15,342 | - |
| Total | | 2,75,54,475 | 1,38,35,377 |
| II. ASSETS | | | |
| Fixed Assets | 6 | 25,91,216 | 27,55,589 |
| Current Assets | | | |
| Inventories | 7 | 2,55,358 | 2,51,320 |
| Trade receivables | 8 | 3,51,650 | 9,22,652 |
| Cash and cash equivalents | 9 | 88,56,206 | 26,84,393 |
| Current Investments | 10 | 1,52,73,631 | 61,69,828 |
| Other Current Assets | 11 | 2,26,414 | 10,51,595 |
| Total | | 2,75,54,475 | 1,38,35,377 |
| 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: Vijayawada

Date : 24/04/2025



For Komali Fertility Centre LLP


Dr. Pothineni Ramesh Babu
Designated Partner
DIN: 0001879436


Dr. Swapna Narahari
Designated Partner
DIN: 0008309205



KOMALI FERTILITY CENTRE LLP

LLPIN: AAN-8110

Statement of Profit and Loss for the year ended March 31, 2025

(in Rs.)

| Particulars | Note | For the Year ended 31 Mar 2025 | For the Year ended 31 Mar 2024 |
|--|------|--------------------------------|--------------------------------|
| Income | | | |
| Revenue from operations | 12 | 6,23,46,450 | 4,89,20,485 |
| Other Income | 16 | 1,41,446 | - |
| Total income | | 6,24,87,896 | 4,89,20,485 |
| Expenses | | | |
| Purchase of Medicines and consumables | 13 | 93,13,177 | 70,38,720 |
| Employee benefit expenses | 14 | 28,67,821 | 31,01,604 |
| Other expenses | 15 | 2,70,83,076 | 2,40,47,734 |
| Depreciation and amortization | 6 | 4,33,767 | 4,88,414 |
| Total expenditure | | 3,96,97,841 | 3,46,76,471 |
| Net Profit/(Loss) before Tax | | 2,27,90,055 | 1,42,44,014 |
| Tax Expense | | | |
| Current Tax | | 79,28,668 | 49,83,188 |
| Taxes for the earlier period | | (3,508) | 20,498 |
| Deferred tax | | Nil | Nil |
| Profit/(Loss) after Tax | | 1,48,64,895 | 92,40,328 |
| Profit/(Loss) transferred to Partners' account | | | |
| Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd (50 %) | | 74,32,447 | 46,20,164 |
| Dr. Y Swapna Srinath (50%) | | 74,32,447 | 46,20,164 |
| 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

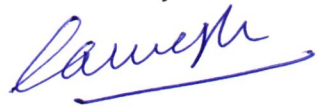
Membership No. 208203


Place: Vijayawada

Date : 24/04/2025



For Komali Fertility Centre LLP


Dr. Pothineni Ramesh Babu
Designated Partner
DIN: 0001879436


Dr. Swapna Narahari
Designated Partner
DIN: 0008309205



KOMALI FERTILITY CENTRE LLP

LLPIN: AAN-8110

Statement of Cash Flow for the year ended March 31 , 2025

(in Rs.)

| Particulars | Year ended 31 Mar 2025 | Year ended 31 Mar 2024 |
|---|---------------------------|---------------------------|
| A. Cash flows from operating activities | | |
| Net Profit or Loss before tax | 2,27,90,055 | 1,42,44,014 |
| Adjustments: | | |
| Interest on Fixed Deposits | (38,298) | |
| Depreciation and amortisation | 4,33,767 | 4,88,414 |
| Operating cash flow before working capital changes | 2,31,85,524 | 1,47,32,428 |
| (Increase)/ decrease in inventories | (4,038) | 2,58,085 |
| (Increase)/ decrease in trade receivables | 13,96,183 | 18,04,909 |
| Increase/(decrease) in current liabilities | 1,38,380 | 12,07,051 |
| Cash generated from operating activities | 2,47,16,048 | 1,80,02,473 |
| Taxes paid | (79,25,160) | (59,27,700) |
| Net cash generated from / (used) operating activities (A) | 1,67,90,888 | 1,20,74,773 |
| B. Cash flow from investing activities | | |
| Purchase of fixed assets | (2,69,394) | (27,135) |
| Investment in Fixed Deposits | (20,00,000) | - |
| Interest on Fixed Deposits | 37,339 | |
| Investment in Mutual funds | (71,02,844) | - |
| Net cash from / (used) in investing activities (B) | (93,34,899) | (27,135) |
| C. Cash flow from financing activities | | |
| Proceeds to Partner's contribution | (12,84,177) | (1,38,46,414) |
| Net cash from / (used) in financing activities (C) | (12,84,177) | (1,38,46,414) |
| Net increase / (decrease) in cash and cash equivalents (A+B+C) | 61,71,812 | (17,98,776) |
| Cash and cash equivalents at the opening of the year | 26,84,393 | 44,83,169 |
| Cash and cash equivalents at the end of the year | 88,56,206 | 26,84,393 |
| 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


CA. P. Sasi Kumar, FCA

Partner


Membership No. 208203



Place: Vijayawada

Date : 24/04/2025

For Komali Fertility Centre LLP



Dr. Pothineni Ramesh Babu

Designated Partner

DPIN: 0001879436



Dr. Swapna Narahari

Designated Partner

DIN: 0008309205



Komali Fertility Centre LLP

LLPIN: AAN-8110

Notes to the financial statements

(in Rs.)

| Note | Particulars | 31 Mar 2025 | 31 Mar 2024 |
|------|---|-------------|-------------|
| 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 | 74,32,447 | 6,42,088 |
| | Dr. Y Swapna Srinath | 74,32,447 | 6,42,088 |
| | Total | 1,48,64,895 | 12,84,177 |
| 4 | Trade payables | | |
| | Trade Payables | 13,72,475 | 15,03,964 |
| | Total | 13,72,475 | 15,03,964 |
| 5 | Current Liabilities | | |
| (a) | Other Current Liabilities | | |
| | Provision for Salaries | 2,60,638 | - |
| | Provision for Consultants | 13,44,272 | 12,13,647 |
| | Provision for Audit Fee | 3,39,000 | 2,49,000 |
| | Provision for Marketing Expenses | 64,800 | 3,40,373 |
| | | 20,08,710 | 18,03,019 |
| (b) | Statutory liabilities | | |
| | TDS Payable | 5,24,168 | 6,27,495 |
| | | 5,24,168 | 6,27,495 |
| (c) | Advances from patients | | |
| | | 2,68,885 | 4,35,545 |
| | | 2,68,885 | 4,35,545 |
| (d) | Provision for Income Tax | | |
| | | | 1,81,178 |
| | | - | 1,81,178 |
| (e) | Other Payables | | |
| | | 5,15,342 | - |
| | | 5,15,342 | - |
| | | | |
| | Total | 33,17,105 | 30,47,237 |



Komali Fertility Centre LLP

LLPIN: AAN-8110

Notes to the financial statements

(in Rs.)

| Note | Particulars | 31 Mar 2025 | 31 Mar 2024 |
|------|---|-------------|-------------|
| 6 | Fixed Assets | | |
| | Gross Fixed assets(including intangible assets) | 30,24,983 | 32,44,003 |
| | Less: Depreciation and amortization | (4,33,767) | (4,88,414) |
| | Net fixed assets | 25,91,216 | 27,55,589 |
| 7 | Inventories | | |
| | Stock in Hand - Pharmacy | 2,55,358 | 2,51,320 |
| | Total | 2,55,358 | 2,51,320 |
| 8 | Trade receivables | | |
| | RCRF-Card | - | - |
| | Receivable from customers | 3,51,650 | 9,22,652 |
| | Total | 3,51,650 | 9,22,652 |
| 9 | Cash and cash equivalents | | |
| | Cash on Hand | 3,19,928 | 4,76,157 |
| | Balance with Banks | 85,36,278 | 22,08,236 |
| | Total | 88,56,206 | 26,84,393 |
| 10 | Current Investments | | |
| | In deposit accounts (with original maturity < 3 months) | 20,00,959 | - |
| | Mutual Funds | 1,32,72,672 | 61,69,828 |
| | (At cost) | | |
| | Total | 1,52,73,631 | 61,69,828 |
| 11 | Other Current Assets | | |
| | Other Advances | 45,000 | 7,47,872 |
| | IT Refund | 15,885 | - |
| | Prepaid Expenses | 1,65,529 | 3,03,723 |
| | Total | 2,26,414 | 10,51,595 |



Komali Fertility Centre LLP

LLPIN: AAN-8110

Notes to the financial statements

(in Rs.)

| Note | Particulars | 31 Mar 2025 | 31 Mar 2024 |
|------|--|--------------------|--------------------|
| 12 | Revenue from operations | | |
| | Supply of services | 6,23,46,450 | 4,89,20,485 |
| | Total | 6,23,46,450 | 4,89,20,485 |
| 16 | Other Income | | |
| | Profit on sale of Investment | 1,03,148 | - |
| | Interest income on Fixed Deposits | 38,298 | |
| | Total | 1,41,446 | - |
| 13 | Purchase of Medicines and consumables | | |
| | Purchase of medicines and surgical disposables | 93,17,215 | 67,80,635 |
| | | 93,17,215 | 67,80,635 |
| | Opening Inventory | 2,51,320 | 5,09,405 |
| | Less: Closing Inventory | 2,55,358 | 2,51,320 |
| | Change in inventories | (4,038) | 2,58,085 |
| | | | |
| | | 93,13,177 | 70,38,720 |
| 14 | Employee benefit expenses | | |
| | Salaries to employees | 28,67,821 | 31,01,604 |
| | Total | 28,67,821 | 31,01,604 |
| 15 | Other expenses | | |
| | Consultants Remunerations | 1,60,76,106 | 1,25,27,008 |
| | Medical Services | 20,10,960 | 19,15,200 |
| | Marketing Expenses | 45,00,030 | 55,87,359 |
| | Travelling Expenses | 5,29,374 | 4,98,509 |
| | Other Network Doctors | 6,68,450 | 9,50,700 |
| | Outside Investigation | 22,25,303 | 12,90,358 |
| | Rates & Taxes | 1,04,454 | 1,04,209 |
| | Printing And Stationery | 2,13,561 | 3,78,765 |
| | Bank Charges | 1,52,519 | 87,172 |
| | Statutory Audit Fees | 75,000 | 75,000 |
| | Tax Audit fee | 25,000 | 25,000 |
| | Patient Welfare Expenses | 1,35,440 | 13,770 |
| | Postage and Courier | 1,150 | 2,000 |
| | Repairs And Maintenance - Others | - | 1,65,103 |
| | Legal and Professional Charges | 2,13,440 | 1,44,000 |
| | Miscellaneous Expense | 1,16,289 | 1,28,344 |
| | Hospital Maintenance | 36,000 | 1,55,236 |
| | Total | 2,70,83,076 | 2,40,47,734 |



KOMALI FERTILITY CENTRE LLP

LLPIN: AAN-8110

Fixed Asset Cum Depreciation Statement as at 31st Mar,2025

Amount in Rs.

| PARTICULARS | | | | | | DEPRECIATION | | NET BLOCK | |
|------------------------------|------------------|------------------------|------------------------|-----------|--------------------|--------------|-----------------|--------------------|--------------------|
| | OP WDV | ADDITIONS >180 days | ADDITIONS <180 days | DELETIONS | AS AT 31-Mar-25 | Rate % | FOR THE YEAR | AS AT 31-Mar-25 | AS AT 31-Mar-24 |
| | | | | | | | | | |
| Computers | 6,320 | - | - | - | 6,320 | 40% | 2,528 | 3,792 | 6,320 |
| Intangible Assets | 1,804 | - | - | - | 1,804 | 40% | 722 | 1,082 | 1,804 |
| Electrical Installation | 4,48,502 | - | - | - | 4,48,502 | 15% | 67,275 | 3,81,226 | 4,48,502 |
| Furniture and Fixtures | 28,291 | - | 15,694.00 | - | 43,985 | 10% | 3,614 | 40,371 | 28,291 |
| Medical Equipment | 22,70,671 | - | 2,53,700.00 | - | 25,24,371 | 15% | 3,59,628 | 21,64,743 | 22,70,671 |
| TOTAL | 27,55,589 | - | 2,69,394 | - | 30,24,983 | | 4,33,767 | 25,91,216 | 27,55,589 |
| Previous Year Figures | 32,16,867 | 27,135 | - | - | 32,44,002 | | 4,88,414 | 27,55,589 | 32,16,867 |



Komali Fertility Centre LLP
LLPIN: AAN-8110

SCHEDULE OF PARTNERS CAPITAL / CURRENT ACCOUNTS AS ON 31.03.2025

| Partner' Name | Capital A/c | Current A/c[Before Profit] | | Ratio | Profit/(Loss) of Year | Current A/c[After Profit] | |
|---|------------------|----------------------------|------------------|-------------|-----------------------|---------------------------|--------------------|
| | INR | Dr.INR | Cr.INR | | | Dr.INR | Cr.INR |
| Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd | 40,00,000 | - | 6,42,088 | 50% | 74,32,447.40 | - | 74,32,447 |
| Dr. Y Swapna Srinath | 40,00,000 | - | 6,42,088 | 50% | 74,32,447.40 | - | 74,32,447 |
| Total | 80,00,000 | - | 12,84,177 | 100% | 1,48,64,894.79 | - | 1,48,64,895 |

Net Balance (Cr)

-

Komali Fertility Centre LLP

Place: Vijayawada

Date : 24/04/2025

Dr. Pothineni Ramesh Babu

Dr. Swapna Narasimhan

Designated Partner

Designated Partner



KOMALI FERTILITY CENTRE LLP

LLPIN: AAN-8110

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025

| Note 5 e | Related Party Transactions | | | | | | |
|--|--|--|--------------------------------|--------------------------|----------------|---------------------|-------------|
| | Sl. No. | Name of the related party | Description of the transaction | Transaction for the year | | Outstanding Balance | |
| | | | | 31 Mar 2025 | 31 Mar 2024 | 31 Mar 2025 | 31 Mar 2024 |
| | | | | | | | |
| 1 | Dr. Ramesh Cardiac and Multispeciality Hospitals Pvt. Ltd. | Other medical services | 20,10,000.00 | 19,15,200.00 | (5,15,342.00) | 4,67,873.00 | |
| | | Purchase of pharmacy and medical consumables | 1,43,000.00 | 1,65,451.00 | | | |
| | | Other services received | 49,45,000.00 | 42,20,000.00 | | | |
| | | Share of profit from LLP | 6,42,087.00 | 69,23,207.00 | | | |
| 2 | Dr.Swapna Narahari | Professional Services | 1,24,30,944.00 | 93,93,140.00 | (15,96,272.00) | (12,13,647.00) | |
| | | Share of profit from LLP | 6,42,087.00 | 69,23,207.00 | | | |
| Previous Year's Figures Previous year figures are regrouped or reclassified wherever found necessary to confirm to the groupings or classifications of the current year. | | | | | | | |

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