

## 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, 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: 25208203BMIWVW1370



**"KOMALI FERTILITY CENTRE - ONGOLE"** LLP is registered as 'LLP' (LLPIN: ABA-0526) 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.

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**Komali Fertility Centre LLP- Ongole**  
**LLPIN: ABA-0526**  
**Balance Sheet as on Mar 31, 2025**

Particulars	Note	As at 31 Mar 2025	As at 31 Mar 2024
<b>I. CONTRIBUTION AND LIABILITIES</b>			
Partner's Funds			
Contribution received	2	1,00,00,000	1,00,00,000
Liabilities			
Trade payables	3	2,63,729	4,32,485
Statutory liabilities	4	82,906	75,013
Other Current Liabilities	5	1,61,800	1,33,000
Other Non-Current Liabilities	6	83,34,557	53,81,957
<b>Total</b>		<b>1,88,42,992</b>	<b>1,60,22,455</b>
<b>II. ASSETS</b>			
Fixed Assets	7	87,11,916	1,00,65,776
Current Assets			
Partner's current account	2	91,61,995	41,77,000
Inventories	8	-	44,160
Trade receivables	9	2,095	6,653
Cash and cash equivalents	10	6,48,289	10,67,946
Other Assets	11	3,18,698	6,60,920
<b>Total</b>		<b>1,88,42,992</b>	<b>1,60,22,455</b>
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 : 24/04/2025



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**  
**Balance Sheet as on Mar 31, 2025**

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<b>I. CONTRIBUTION AND LIABILITIES</b>			
Partner's Funds			
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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 : 24/04/2025

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, 2025**

Particulars	Note	For the year ended 31 March 2025	For the Year ended 31 March 2024
Income			
Revenue from operations	12	25,62,021	20,19,270
Other Income	13	1,457	-
Total income		<b>25,63,478</b>	<b>20,19,270</b>
Expenses			
Purchase of Medicines and consumables	14	6,55,181	5,64,529
Employee benefit expenses	15	15,67,500	7,42,217
Other expenses	16	42,79,781	35,02,176
Depreciation and amortization	7	13,53,861	15,98,257
Total expenditure		<b>78,56,323</b>	<b>64,07,178</b>
Net Profit/(Loss) before Tax		<b>(52,92,845)</b>	<b>(43,87,908)</b>
Tax Expense			
Current Tax		-	-
Profit/(Loss) after Tax		<b>(52,92,845)</b>	<b>(43,87,908)</b>
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 : 24/04/2025



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 Cash Flow for the year ended March 31, 2025**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>A. Cash flows from operating activities</b>		
Net Profit or Loss before tax	(52,92,845)	(43,87,908)
Adjustments:		
Depreciation and amortisation	13,53,861	15,98,257
Operating cash flow before working capital changes	(39,38,984)	(27,89,651)
(Increase)/decrease in inventories	44,160	62,574
(Increase)/decrease in trade receivables	4,558	(5,946)
Increase/(decrease) in current liabilities	(1,60,863)	(3,50,440)
Increase/(decrease) in Provisions	29,81,400	20,94,656
Increase/(decrease) in Other current assets	3,42,223	(63,360)
Cash generated from operating activities	(7,27,506)	(10,52,167)
Taxes paid	-	-
Net cash generated from / (used) operating activities (A)	(7,27,506)	(10,52,167)
<b>B. Cash flow from investing activities</b>		
Purchase of fixed assets	-	(67,846)
Net cash from / (used) in investing activities (B)	-	(67,846)
<b>C. Cash flow from financing activities</b>		
Proceeds from Partner's contribution	3,07,850	19,80,000
Net cash from / (used) in financing activities (C)	3,07,850	19,80,000
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(4,19,656)	8,59,987
Cash and cash equivalents at the opening of the year	10,67,946	2,07,960
Cash and cash equivalents at the end of the year	6,48,289	10,67,946
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: Hyderabad  
Date : 24/04/2025



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 March 2025	31 March 2024
2	<b>Partners Capital account</b>		
	Dr.Deepa	16,00,000	16,00,000
	Dr.K.Prathima	22,00,000	22,00,000
	Dr.Meera Jindal	-	5,00,000
	Dr.Sneha Priya Nalluri	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
	<b>Total</b>	<b>1,00,00,000</b>	<b>1,00,00,000</b>
	<b>Partners Current Account</b>		
	Dr.Deepa	(11,11,975)	(2,65,120)
	Dr.K.Prathima	(15,28,966)	(3,64,540)
	Dr.Meera Jindal	-	(3,07,850)
	Dr.Sneha Priya Nalluri	(2,64,642)	-
	Dr.Ramesh Cardiac & Multispeciality Hospitals Pvt Ltd	(58,39,421)	(31,40,069)
	Dr Swapna Narahari	(4,16,991)	(99,420)
	<b>Total</b>	<b>(91,61,995)</b>	<b>(41,77,000)</b>
	<b>Grand Total</b>	<b>8,38,005</b>	<b>58,23,000</b>
3	<b>Trade payables</b>		
	Trade Payables	2,63,729	4,32,485
	<b>Total</b>	<b>2,63,729</b>	<b>4,32,485</b>
4	<b>Statutory liabilities</b>		
	TDS Payable	82,906	75,013
	<b>Total</b>	<b>82,906</b>	<b>75,013</b>
5	<b>Other Current Liabilities</b>		
	Salaries & Professional fees payable	1,36,800	1,08,000
	Audit Fee Payable	25,000	25,000
	<b>Total</b>	<b>1,61,800</b>	<b>1,33,000</b>
6	<b>Other Non-Current Liabilities</b>		
	Payable to related party (refer note:17)	83,34,557	53,81,957
	<b>Total</b>	<b>83,34,557</b>	<b>53,81,957</b>
7	<b>Fixed Assets</b>		
	Opening WDV	1,00,65,776	1,16,64,033
	Less: Depreciation and amortization	13,53,861	15,98,257
	Closing WDV	<b>87,11,916</b>	<b>1,00,65,776</b>
8	<b>Inventories</b>		
	Stock in Hand - Pharmacy	-	44,160
	<b>Total</b>	<b>-</b>	<b>44,160</b>
9	<b>Trade receivables</b>		
	Receivable from customers	2,095	6,652
	<b>Total</b>	<b>2,095</b>	<b>6,652</b>
10	<b>Cash and cash equivalents</b>		
	Cash on Hand	36,542	31,372
	Balance with Banks	6,11,747	10,36,574
	<b>Total</b>	<b>6,48,289</b>	<b>10,67,946</b>



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**Komali Fertility Centre LLP- Ongole**  
**Notes to the financial statements**

Note	Particulars	31 March 2025	31 March 2024
11	<b>Other Assets</b>		
	Advance Suppliers	1,26,060	1,25,000
	Prepaid Expenses	1,85,477	5,25,180
	Preliminary expenses	7,160	10,740
	Total	<b>3,18,698</b>	<b>6,60,920</b>
12	<b>Revenue from operations</b>		
	Supply of services	25,62,021	20,19,270
	Total	<b>25,62,021</b>	<b>20,19,270</b>
13	<b>Revenue from operations</b>		
	Interest on Income Tax Refund	1,457	-
	Total	<b>1,457</b>	<b>-</b>
14	<b>Purchase of Medicines and consumables</b>		
	Purchase of medicines and surgical disposables	6,11,021	5,01,956
		<b>6,11,021</b>	<b>5,01,956</b>
	Opening Inventory	44,160	1,06,733
	Less: Closing Inventory	-	44,160
	Change in inventories	<b>44,160</b>	<b>62,573</b>
		<b>6,55,181</b>	<b>5,64,529</b>
15	<b>Employee benefit expenses</b>		
	Salaries to employees	15,66,000	7,40,000
	Staff Welfare Expenses	-	2,217
	Travelling Allowance	1,500	-
	Total	<b>15,67,500</b>	<b>7,42,217</b>
16	<b>Other expenses</b>		
	Marketing Expenses	13,68,097	8,65,424
	Consultants Remunerations	7,68,000	7,20,426
	Electricity charges	3,80,697	4,76,643
	General Expenses	3,88,962	4,02,284
	Rent Expenses	3,60,004	3,60,004
	Other Network Doctors	4,78,450	3,07,485
	Hospital Maintenance	1,44,782	1,39,194
	Licence Fee	1,06,666	1,06,666
	AMC Charges	71,407	38,350
	Audit Fees	25,000	25,000
	Repair and Maintenance - Furniture and Fixtures	69,830	20,250
	Lab/Investigation charges	47,000	12,500
	ROC Filing Fees	16,520	9,441
	Rates & Taxes	29,650	5,450
	Printing And Stationery	-	4,500
	Preliminary Expenses Written off	3,580	3,580
	Bank Charges	1,136	2,806
	Repair and Maintenance - Medical Equipment	20,000	2,174
	Total	<b>42,79,781</b>	<b>35,02,176</b>



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**KOMALI FERTILITY CENTRE LLP-ONGOLE**

**LLPIN: ABA-0526**

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

Note 17

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 Multispecialty Hospital Private Limited	-	-	-	-26,36,530.00	-26,36,530.00
2	Sanghamitra Hospitals Private Limited	Revenue share and expenses incurred on behalf of the Company (net)	-29,52,599.46	-21,78,250.00	-56,98,026.79	-27,45,427.33

Note 18

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.

Note 20

Disclosure under Micro, Small and Medium Enterprises Development Act, 2006

As per the Office memorandum issued by the Ministry of Micro, Small and Medium Enterprises dated August 26, 2008 recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum in accordance with the 'Micro, Small and Medium Enterprises Development Act, 2006' ('the Act'). Accordingly, the disclosure in respect of the amounts payable to such enterprises as at March 31, 2023 and March 31, 2022 has been made in the financial statements based on information received and available with the LLP. As per the records available with the LLP, there are no dues payable to micro, small and medium enterprises as on March 31, 2023 and March 31, 2022. The LLP has not received any claim for interest from any supplier as at the balance sheet date.

Particulars	31 Mar 2025	31 Mar 2024
a. the principal amount and the interest due thereon remaining unpaid at the end of accounting year	-	-
b. the amount of interest paid by the buyer beyond the appointed day during the accounting year	-	-
c. the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
d. the amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
e. the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-



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Komali Fertility Centre LLP- Ongole

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.Deepa	16,00,000	2,65,120		16%	(8,46,855)	11,11,975	
Dr.K.Prathima	22,00,000	3,64,540		22%	(11,64,426)	15,28,966	
Dr .Meera Jindal	-	3,07,850	3,07,850		-	-	
Dr.Sneha Priya Nalluri	5,00,000	-		5%	(2,64,642)	2,64,642	
Dr. Ramesh Cardiac & Multi Speciality Hospital	51,00,000	31,40,069		51%	(26,99,351)	58,39,421	
Dr Swapna Narahari	6,00,000	99,420		6%	(3,17,571)	4,16,991	
<b>Total</b>	<b>1,00,00,000</b>	<b>41,77,000</b>	<b>3,07,850</b>	<b>100%</b>	<b>(52,92,845)</b>	<b>91,61,995</b>	<b>-</b>
						<b>Net Balance ( Cr)</b>	<b>8,38,005</b>

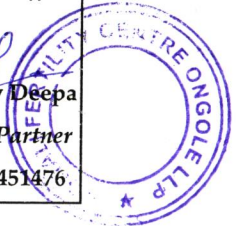
Place: Hyderabad  
Date : 24/04/2025



*Mamatha Rayapati*  
Designated Partner  
DIN: 00282854

*Dcraiswamy Deepa*  
Designated Partner  
DIN: 09451476

Komali Fertility Centre LLP- Ongole



**KOMALI FERTILITY CENTRE LLP**  
Fixed Asset Cum Depreciation Statement as at 31 Mar, 2025

PARTICULARS	Amount in Rs.								
	OP WDV	ADDITIONS >180 days	ADDITIONS <180 days	DELETIONS	AS AT 31-Mar-25	DEPRECIATION		NET BLOCK	
						Rate %	FOR THE YEAR	AS AT 31-Mar-25	AS AT 31-Mar-24
Computers	50,029	-	-		50,029	40%	20,012	30,017	50,029
Intangible Assets	1,13,280	-	-		1,13,280	40%	45,312	67,968	1,13,280
Electrical Installation	1,55,373	-	-		1,55,373	15%	23,306	1,32,067	1,55,373
Furniture and Fixtures	4,93,383	-	-		4,93,383	10%	49,338	4,44,045	4,93,383
Medical Equipment	58,10,433	-	-		58,10,433	15%	8,71,565	49,38,868	58,10,433
Buildings	34,43,278	-	-		34,43,278	10%	3,44,328	30,98,950	34,43,278
<b>TOTAL</b>	<b>1,00,65,776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,00,65,776</b>		<b>13,53,861</b>	<b>87,11,916</b>	<b>1,00,65,776</b>
<b>Previous Year Figures</b>	<b>1,15,96,187</b>	<b>58,646</b>	<b>9,200</b>	<b>-</b>	<b>1,16,64,033</b>		<b>15,98,257</b>	<b>1,00,65,776</b>	<b>1,15,96,187</b>



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