

Aster DM Super-Specialty Hospital Private Limited  
 (formerly known as Aster DM Super-Specialty (Yeswanthpur) Private Limited)  
 CIN : U86100KA2025PTC205930  
 Balance sheet as at 31 March 2026  
 All amounts in INR thousands, unless otherwise stated

Particulars	Note	As at 31 March 2026
<b>Assets</b>		
<b>Non-current assets</b>		
Other non-current assets	5	12,154.00
<b>Total non-current assets</b>		<b>12,154.00</b>
<b>Current assets</b>		
Financial assets		
Cash and cash equivalents	4	496.91
<b>Total current assets</b>		<b>496.91</b>
<b>Total assets</b>		<b>12,650.91</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Equity share capital	6	100.00
Other equity	7	(320.91)
<b>Total equity</b>		<b>(220.91)</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	8	12,550.00
<b>Total non-current liabilities</b>		<b>12,550.00</b>
<b>Current liabilities</b>		
Financial liabilities		
Trade payables	9	34.00
- Total outstanding dues of micro and small enterprises		40.00
- Total outstanding dues of creditors other than micro and small enterprises	10	29.56
Other financial liabilities	11	218.26
Other current liabilities		321.82
<b>Total current liabilities</b>		<b>12,650.91</b>
<b>Total equity and liabilities</b>		<b>12,650.91</b>
Brief about the Entity	1	
Summary of significant accounting policies	3	
<b>The accompanying notes form an integral part of these financial statements.</b>		

As per our report of even date attached  
 for K. Rangamani & Associates LLP  
 Chartered Accountants  
 Firm registration number: S200078

for and on behalf of the Board of Directors of  
 Aster DM Super-Specialty Hospital Private Limited  
 (formerly known as Aster DM Super-Specialty (Yeswanthpur) Private Limited)

*A. Kavitha*

Kavitha A  
 Partner  
 Membership No. 213535  
 Bengaluru  
 Date 22-04-2026



*Abdul Salam Ameerli*

Abdul Salam Ameerli  
 Director  
 DIN: 08091822  
 Kochi  
 Date

*Sunil Kumar M R*

Sunil Kumar M R  
 Director  
 DIN: 9045676  
 Bengaluru  
 Date

UDIN - 26213535WYLOC5863

Aster DM Super-Specialty Hospital Private Limited  
 (formerly known as Aster DM Super-Specialty (Yeswanthpur) Private Limited)  
 CIN : U86100KA2025PTC205930  
 Statement of profit and loss for the period 28 July 2025 to 31 March 2026  
 All amounts in INR thousands, unless otherwise stated

Particulars	Note	For the period 28 July 2025 to 31 March 2026
<b>Income</b>		-
Revenue from operations		-
Other income		-
<b>Total income</b>		26.22
<b>Expenses</b>		294.69
Finance costs	12	294.69
Other expenses	13	320.91
<b>Total expenses</b>		(320.91)
<b>(Loss) before tax</b>		-
<b>Total tax expense</b>		(320.91)
<b>(Loss) for the period</b>		-
<b>Other comprehensive income</b>		-
<b>Total other comprehensive income</b>		(320.91)
<b>Total comprehensive (Loss) for the period</b>		-
<b>Loss per share</b> (equity shares of face value of INR 10 each)	15	(30.00)
Basic (In INR)		(30.00)
Diluted (In INR)		
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Aster DM Super-Specialty Hospital Private Limited  
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 CIN : U86100KA2025PTC205930  
 Statement of cash flows for the period 28 July 2025 to 31 March 2026  
 All amounts in INR thousands, unless otherwise stated

Particulars	For the period 28 July 2025 to 31 March 2026	
Cash flows from operating activities		(320.91)
(Loss) before tax for the period		26.22
Adjustments for non cash and non operating items:		(294.69)
Finance costs		(12,154.00)
Operating cash flows before movements in working capital		74.00
Working capital adjustments:		5.45
Changes in other assets		218.26
Changes in trade payables		(12,150.99)
Changes in other financial liabilities		-
Changes in other liabilities		(12,150.99)
Cash used in operating activities		-
Taxes paid, net of refund received		-
Net cash used in operating activities (A)		-
Cash flows from investing activities		-
Net cash generated from / (used in) investing activities (B)		100.00
Cash flows from financing activities		(2.11)
Proceeds from issue of equity share capital		12,550.00
Finance cost paid		(12,647.89)
Borrowings (repaid)/availed, net		496.91
Net cash generated from financing activities (C)		-
Net increase in cash and cash equivalents (A+B+C)		496.91
Cash and cash equivalents at the beginning of the period		-
Cash and cash equivalents at the end of the period (refer Note 4)		-

Particulars	As at	
	28 July 2025	31 March 2026
Cash and cash equivalents comprises of:		496.91
a) Cash on hand		-
b) Balance with banks		496.91
c) Cash /Cheques- in transit		-
Total		496.91

Particulars	As at		Movement during the period				As at	
	28 July 2025	31 March 2026	Cash inflows	Cash outflows	Additions/ Modifications	Non cash changes	Finance costs	31 March 2026
	Borrowings (including current maturities)	-	12,550.00	-	-	-	(2.11)	26.22
Total	-	12,550.00	-	-	-	(2.11)	26.22	12,574.11

Note: The above statement of cash flows has been prepared under the "Indirect method" as set out in Ind AS 7, "Statement of cash flows".

Brief about the Entry

Summary of significant accounting policies

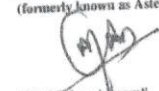
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 Kavitha A  
 Partner  
 Membership No.: 213535  
 Bengaluru  
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 CIN : U86100KA2025PTC205930  
 Statement of changes in equity for the period 28 July 2025 to 31 March 2026  
 All amounts in INR thousands, unless otherwise stated

A Equity share capital

Particulars	Note	No. of equity shares	Amount
Balance as at 28 July 2025	6	10,000	100.00
Changes in equity share capital during the period		10,000	100.00
As at 31 March 2026			

B Other equity

Particulars	Reserves and surplus (refer Note 7)	Total other equity attributable to equity holders of the Company
	Retained earnings	
Balance as at 28 July 2025	-	-
Total comprehensive income/(loss) for the period	(320.91)	(320.91)
(Loss) for the period	-	-
Other comprehensive income for the period, net of tax	(320.91)	(320.91)
Total comprehensive (loss)	(320.91)	(320.91)
Balance as at 31 March 2026		

Brief about the Entity  
 Summary of significant accounting policies  
 The accompanying notes form an integral part of these financial statements.

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*Kavitha A*

Kavitha A  
 Partner  
 Membership No.: 213535  
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**Aster DM Super-Specialty Hospital Private Limited**  
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**Notes to the financial statements for the period 28 July 2025 to 31 March 2026**  
All amounts in INR thousands, unless otherwise stated

**1. Company overview**

Aster DM Super-Specialty Hospital Private Limited (formerly known as Aster DM Super Speciality (Yeswanthpur) Private Limited) ("the Company") was incorporated on 28 July 2025 under the Companies Act, 2013. Holding CIN: U86100KA2025PTC205930 and having its registered office at #24, 2nd Cross, BDA Layout, SY No 52, Tavarekere, Bangalore, Bangalore- 560029, Karnataka, India.  
The Company is primarily involved in the operations of healthcare facilities. The Company is yet to start its operations.  
The Company changed its name from Aster DM Super Speciality (Yeswanthpur) Private Limited to Aster DM Super Speciality Private Limited effective 6 February 2026.

**2 Basis of preparation**

**2.1 Statement of compliance**

These financial statements (the 'financial statements') have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as per the Companies (Indian Accounting Standards) Rules, 2015, as amended, and the relevant amended rules prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder.  
These financial statements were authorised for issuance by the Company's Board of Directors on 22 April 2026.  
The Company's material accounting policies are included in Note 3.  
This is the first financial statements of the Company since its incorporation and till the first year end, hence these financial statements has been prepared for the period 28 July 2025 to 31 March 2026, and accordingly the corresponding amounts (comparatives) for the immediately preceding reporting period has not been disclosed.

**2.2 Functional and presentation currency**

These financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency. All amounts are presented in Indian Rupees in crores and are rounded off to two decimals, unless otherwise stated.

**2.3 Basis of measurement**

These financial statements have been prepared on the historical cost convention on accrual basis except for the following material items that have been measured at fair value as required by relevant Ind AS:

- i. Certain financial assets and liabilities

**2.4 Use of estimates and judgements**

In preparing these financial statements, the Management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates.  
Estimates and underlying assumptions are reviewed by the Management on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

Information about judgements, assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment during the period 28 July 2025 to 31 March 2026 is included in the following notes:

- Recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources;

**2.5 Measurement of fair values**

A number of the Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities. The Company has an established control framework with respect to the measurement of fair values.  
Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Further information about the assumptions made in measuring fair values is included in the following notes:

- Financial instruments

**2.6 Recent accounting pronouncements**

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time.

In May 2025, MCA notified amendments to Ind AS 21 - The Effects of Changes in Foreign Exchange Rates, applicable w.e.f. April 1, 2025. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.

In August 2025, MCA notified the following amendments to:

1. Ind AS 1, Presentation of Financial Statements, applicable w.e.f. April 1, 2025 - The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants. The Company has no impact of these amendments in its classification criteria of current and non-current liabilities.

2. Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments: Disclosures, applicable w.e.f. April 1, 2025 - The amendment in Ind AS 7 requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.

3. Ind AS 12, International Tax Reform - Pillar Two Model Rules applicable immediately - The amendments provide a temporary mandatory relief from deferred tax accounting for top-up tax and disclose that they have applied the relief. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.



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### 3 Material accounting policies

#### 3.1 Provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

A contract is considered to be onerous when the expected economic benefits to be derived by the Company from the contract are lower than the unavoidable cost of meeting its obligations under the contract. The provision for an onerous contract is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before such a provision is made, the Company recognises any impairment loss on the assets associated with that contract.

#### 3.2 Recognition of interest income / expense

(a) Dividend income is recognised in the statement of profit and loss on the date on which the right to receive payment is established.  
(b) Interest on deployment of surplus funds is recognized using the time proportionate method, based on the transactional interest rates.

Interest income or expense is recognised using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to the gross carrying amount of the financial asset or the amortised cost of the financial liability.

In calculating interest income and expense, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortised cost of the liability.

#### 3.3 Borrowings and Borrowing costs

Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption value is recognised in the statement of profit and loss over the period of the borrowings using the effective interest rate method. Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset until such time as the asset is substantially ready for their intended use or sale. Other borrowing costs are recognised as an expense in the period in which they are incurred.

#### 3.4 Financial instruments

##### i. Recognition and initial measurement

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value, except for trade receivables that do not have a significant financing component which are measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss - FVTPL) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in statement of profit and loss.



**ii. Classification and subsequent measurement**

*Financial assets*

On initial recognition, a financial asset is classified as either at amortised cost, FVTPL or fair value through other comprehensive income (FVOCI).

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions:

- the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment-by-investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

*Financial assets: Business model assessment*

The Company makes an assessment of the objective of the business model in which a financial asset is held at investment level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

- the stated policies and objectives for each of such investments and the operation of those policies in practice. These include whether Management's strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of the assets;

- the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;
- the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity.

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Company's continuing recognition of the assets.

Financial assets that are held for trading or are managed and whose performance is evaluated on a fair value basis are measured at FVTPL.

*Financial assets: Assessment whether contractual cash flows are solely payments of principal and interest*

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g., liquidity risk and administrative costs), as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the Company considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Company considers:

- contingent events that would change the amount or timing of cash flows;
- terms that may adjust the contractual coupon rate, including variable interest rate features;
- prepayment and extension features; and
- terms that limit the Company's claim to cash flows from specified assets (e.g., non-recourse features)

*Financial assets: Subsequent measurement and gains and losses*

Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in statement of profit and loss.
Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in statement profit and loss. Any gain or loss on derecognition is recognised in statement of profit and loss.
Equity investments at FVOCI	These assets are subsequently measured at fair value. Dividends are recognised as income in statement profit and loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to statement of profit and loss.

*[Handwritten signature]*



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Notes to the financial statements for the period 28 July 2025 to 31 March 2026  
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*Financial liabilities: Classification, subsequent measurement and gains and losses*

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in statement of profit and loss.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in statement of profit and loss. Any gain or loss on derecognition is also recognised in statement of profit and loss.

**iii. Derecognition**

*Financial assets*

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

*Financial liabilities*

The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire. The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in statement of profit and loss.

**iv. Offsetting**

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

**3.5 Earnings / (Loss) per share**

The basic earnings / (loss) per share ('EPS') is computed by dividing the net profit / (loss) after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

Dilutive potential equity shares are deemed converted as of the beginning of the period unless issued at a later date. In computing dilutive earnings per share, only potential equity shares that are dilutive, i.e., which reduces earnings per share or increases loss per share are included. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits/reverse share splits and bonus shares, as appropriate.

**3.6 Cash-flow statement**

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, investing and financing activities of the Company are segregated.

**3.7 Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand and short-term deposits with an original maturity of three months or less which are subject to insignificant risk of changes in value.

**3.8 Operating cycle**

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.



Aster DM Super-Specialty Hospital Private Limited  
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<b>4 Cash and cash equivalents</b>		As at
Particulars		31 March 2026
Balances with banks		496.91
-On current accounts		496.91
<b>Total</b>		<b>496.91</b>

<b>5 Other non-current assets</b>		As at
Particulars		31 March 2026
<i>Unsecured, considered good</i>		12,154.00
Advances for capital goods		12,154.00
<b>Total</b>		<b>12,154.00</b>



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Particulars	As at 31 March 2026	
	Number of share	Amount (in Thousands)
<b>Authorised</b>		
Equity shares of INR 10 each	10,000	100.00
<b>Total</b>	<b>10,000</b>	<b>100.00</b>
<b>Issued, subscribed and fully paid-up</b>		
Equity shares of INR 10 each	10,000	100.00
<b>Total</b>	<b>10,000</b>	<b>100.00</b>

Particulars	As at 31 March 2026	
	Number of share	Amount
<i>Equity shares of INR 10 each, fully paid-up</i>		
Balance as at the beginning of the period	10,000	100.00
Issue of equity shares	10,000	100.00
<b>Balance as at the end of the period</b>	<b>10,000</b>	<b>100.00</b>

**6.2 Rights, preferences and restrictions attached to equity shares**  
 The Company has a single class of equity shares. All equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time and subject to dividend payable to preference shareholder. The voting rights of an equity shareholder on a poll (not on show of hands) is in proportion to the shareholders' share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid. Failure to pay any amount called up on shares may lead to forfeiture of the shares. On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

Particulars	As at 31 March 2026	
	Number of shares	%
<i>Equity shares of INR 10 each fully paid -up held by Aster DM Healthcare Limited, India, the holding company and its nominees</i>	10,000	100.00%

Promoter name	Shares held as at 31 March 2026	
	Number of shares	% of total shares
Aster DM Healthcare Limited, India, the holding company and its nominees	10,000.00	100.00%

**6.5 Details of bonus shares issued during the past 5 years immediately preceding 31 March 2026:**  
 The Company has been incorporated only in current period, hence not applicable.

**6.6 Details of shares issued for consideration other than for cash during the past 5 years immediately preceding 31 March 2026:**  
 The Company has been incorporated only in current period, hence not applicable.

**6.7 Details of buyback of shares during the past 5 years immediately preceding 31 March 2026:**  
 The Company has been incorporated only in current period, hence not applicable.

Particulars	As at 31 March 2026	
	Reserves and surplus	
Retained earnings		
- Retained earnings comprises of the amounts that can be distributed by the Company as dividends to its equity share holders.		(320.91)
<b>Total</b>		<b>(320.91)</b>



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		As at
		31 March 2026
<b>8</b>	<b>Borrowings</b>	
<b>Particulars</b>		
Non-current		12,550.00
<i>Unsecured - at amortised cost</i>		<u>12,550.00</u>
Loan from holding company - Unsecured (refer Note 17)		
<b>Total</b>		

		As at
		31 March 2026
<b>9</b>	<b>Trade payables</b>	
<b>Particulars</b>		
Total outstanding dues of micro and small enterprises		34.00
Total outstanding dues of creditors other than micro and small enterprises		40.00
<b>Total</b>		<u>74.00</u>

All trade payables are 'current'. The average credit period taken is 30-60 days.  
 The Company's exposure to currency and liquidity risks related to trade payables is disclosed in Note 19.

9.1	Trade payables ageing schedule (Undisputed)	Outstanding for following periods from due date of payment					Total
		Unbilled dues	Less than 1 year	1-2 years	2-3 years	More than 3 years	
<b>Particulars</b>							
Balance as at 31 March 2026			34.00				34.00
Micro and small enterprises							40.00
Others		40.00					74.00
<b>Total</b>		<u>40.00</u>	<u>34.00</u>				

**9.2 Disclosures as required under the Micro, Small and Medium Enterprises Development Act, 2006 ("the Act") based on the information available with the Company are given below:**

		As at
		31 March 2026
<b>Particulars</b>		34.00
The principal amount remaining unpaid to any supplier at the end of the period		
The interest due on the principal remaining outstanding as at the end of the period		
The amount of interest paid under the Act, along with the amounts of the payment made beyond the appointed day during the period		
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding the interest specified under the Act		
The amount of interest accrued and remaining unpaid at the end of the period		
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under the Act		

\*This represents values less than rounding off norms adopted by the Company

Note: The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated 26 August 2008 which 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. Accordingly, the disclosure in respect of the amounts payable to such enterprises as at March 31, 2025 has been made in the financial statements based on information received and available with the Company. Further in view of the management, the impact of interest, if any, that may be payable under with the provisions of the Micro, Small and Medium Enterprises Development Act, 2006 ("The MSMED Act") is not expected to be material. The Company has not received any claim for interest from any supplier.

		As at
		31 March 2026
<b>10</b>	<b>Other financial liabilities</b>	
<b>Particulars</b>		
Current		5.45
Dues to related party (Refer Note 17)		24.11
Interest accrued but not due on borrowings (Refer Note 17)		<u>29.56</u>
<b>Total</b>		

The Company's exposure to currency and liquidity risk related to the above financial liabilities is disclosed in Note 19.

		As at
		31 March 2026
<b>11</b>	<b>Other liabilities</b>	
<b>Particulars</b>		
Current		218.26
Statutory dues payables		<u>218.26</u>
<b>Total</b>		



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		As at
		31 March 2026
<b>12 Finance cost</b>		26.22
Particulars		26.22
Other borrowing costs (Refer Note 17)		26.22
<b>Total</b>		<b>26.22</b>

		As at
		31 March 2026
<b>13 Other expenses</b>		234.69
Particulars		234.69
Legal, professional and other consultancy		40.00
Auditors remuneration (refer Note 16)		20.00
Rent		294.69
<b>Total</b>		<b>294.69</b>

		As at
		31 March 2026
<b>14 Contingent liabilities and commitments</b>		Nil
Particulars		Nil
Contingent liabilities		Nil
Commitments		Nil

**15 Earnings/ (Loss) per share (EPS)**

**A. Basic earnings/ (loss) per share**

The calculation of profit attributable to equity share holders and weighted average number of equity shares outstanding for the purpose of basic earnings per share calculations are as follows:

		For the period
		28 July 2025 to 31 March 2026
<b>i) Net profit attributable to equity share holders (basic)</b>		(320.91)
Particulars		(320.91)
Net loss for the period, attributable to the equity share holders		(320.91)
<b>ii) Weighted average number of equity shares (basic)</b>		10,000.00
Particulars		10,000.00
Opening balance		10,000.00
Issued during the period		(30.00)
Weighted average number of equity shares of INR 10 each for the year		10,000.00
(Loss) per share, basic (INR)		(30.00)

**B. Diluted earnings per share**

The Company does not have any outstanding dilutive instruments as at 31 March 2026. Hence, the Basic and Diluted EPS are the same.

		For the period
		28 July 2025 to 31 March 2026
<b>16 Payment to auditors (net of goods and services tax)</b>		40.00
Particulars		40.00
For audit		40.00
<b>Total</b>		<b>40.00</b>





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17 A. Related parties (as per Ind AS)

Related Party relationships

Names of related parties and description of relationship with the Company:

1) Enterprises where control / significant influence exists

Aster DM Healthcare Limited

(a) Holding company

B. Related party transactions:

The Company has entered into the following transactions with related parties during the period 28 July 2025 to 31 March 2026

Sl. No.	Nature of transaction	For the period 28 July 2025 to 31 March 2026
1	Aster DM Healthcare Limited	12,550.00
	Long term secured loans (repaid)/availed, net	5.45
	Expenses incurred by holding company	26.22
	Interest on loan	

C. Balance receivable / (payable) as at the period end

Sl. No.	Particulars	For the period 28 July 2025 to 31 March 2026
1	Aster DM Healthcare Limited	(12,550.00)
	Borrowings	(24.11)
	Interest accrued on borrowings	(5.45)
	Other payables	

*[Handwritten signature]*



**ASTER DM SUPER-SPECIALTY HOSPITAL PRIVATE LIMITED**  
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**18 Segment reporting**  
 The Company is yet to start operations, hence this reporting is not applicable.

**19 Financial Instruments - Fair values and risk management**

**A Accounting classifications and fair values**  
 The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy.

Particulars	Note	Carrying amount			Fair value			
		Financial assets at amortised cost	Financial liabilities at amortised cost	Total Carrying value	Level 1	Level 2	Level 3	Total
<b>Assets</b>								
Financial assets not measured at fair value	4	496.91	-	496.91	-	-	-	-
Cash and cash equivalents		496.91	-	496.91	-	-	-	-
<b>Total</b>								
<b>Liabilities</b>								
Financial liabilities not measured at fair value	8	-	12,550.00	12,550.00	-	-	-	-
Borrowings	9	-	74.00	74.00	-	-	-	-
Trade payables	10	-	29.56	29.56	-	-	-	-
Other financial liabilities		-	12,653.56	12,653.56	-	-	-	-
<b>Total</b>								

*[Handwritten signature]*



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**19 Financial Instruments- Fair values and risk management (continued)**

**B Financial risk management**

The Company's activities expose it to a variety of financial risks: credit risk, market risk and liquidity risk.

**i) Risk management framework**

The Company's board of directors has overall responsibility for the establishment and oversight of the risk management framework.

The Company's board of directors oversees how management monitors compliance with the risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company.

**ii) Credit risk**

Credit risk is the risk that the counterparty will not meet its obligation under a financial instrument or customer contract, leading to financial loss. The credit risk arises principally from its investing activities, including deposits with banks and financial institutions and other financial instruments.

Credit risk on cash and cash equivalent is limited as the Company generally transacts with banks and financial institutions with high credit ratings assigned by international and domestic credit rating agencies.

**iii) Liquidity risk**

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. Ultimate responsibility for liquidity risk management rests with the board of directors, which has established an appropriate liquidity risk management framework for management of the Company's short, medium and long-term funding and liquidity management requirements. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The table below provides details regarding the undiscounted contractual maturities of significant financial liabilities as of 31 March 2026:

Particulars	Less than 1 year	More than 1 year	Total
Trade payables	74.00	-	74.00
Non current borrowings	-	12,550.00	12,550.00
Other financial liabilities	29.56	-	29.56
<b>Total</b>	<b>103.56</b>	<b>12,550.00</b>	<b>12,653.56</b>

The Company is using the cash inflows from the financial assets and the available bank facilities to manage the liquidity. The table below provides the cash inflows from significant financial assets as of 31 March 2026:

Particulars	Less than 1 year	More than 1 year	Total
Cash and cash equivalents	496.91	-	496.91
<b>Total</b>	<b>496.91</b>	<b>-</b>	<b>496.91</b>

**iv) Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices, such as foreign exchange rates, interest rates and equity prices.

**(a) Interest rate risk**

The Company is exposed to interest rate risk because the Company borrows funds at both fixed and floating interest rates. The Company's significant interest rate risk arises from long-term borrowings with variable interest rates, which expose the Company to cash flow interest rate risk. The interest rate on the Company's financial instruments is based on market rates. The Company monitors the movement in interest rates on an ongoing basis. The risk is managed by the Company by maintaining an appropriate mix between fixed and floating rate borrowings.

The exposure of the Company's borrowing to interest rate changes at the end of the reporting period are as follows:

Financial liabilities (bank borrowings)	As at 31 March 2026
Variable rate long term borrowings including current maturities	12,550.00

**Sensitivity analysis**

As at 31 March 2026

Particulars	Impact on loss	Impact on equity, net of tax
Sensitivity		
1% increase in MCLR rate	(125.50)	(125.50)
1% decrease in MCLR rate	125.50	125.50

The analysis is prepared assuming the amount of liability outstanding at the reporting date was outstanding for the whole period. A one per cent increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates. The Company's sensitivity to interest rates has increased in the current year due to the additional variable rate long term borrowings taken during the year.



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**20 Capital management**

The capital structure as at 31 March 2026 was as follows:

Particulars	As at 31 March 2026
Total equity attributable to the equity shareholders of the Company	(220.91)
As a percentage of total capital	-2%
Long-term borrowings	12,550.00
Total borrowings	102%
As a percentage of total capital	
<b>Total capital (Equity and Borrowings)</b>	<b>12,329.09</b>

**21 Financial ratios**

Ratio	Methodology	As at 31 March 2026
a) Current ratio	Current assets/ Current liabilities	1.54
b) Debt-equity ratio	Total debt/ Shareholder's equity	(54.56)
c) Debt service coverage ratio	Earnings available for debt service/ Debt service	0.02
d) Return on equity	Net profit after taxes/ Average shareholder's	2.91
e) Inventory turnover ratio	Cost of goods sold/ Average inventory	Not Applicable
f) Trade receivables turnover ratio	Revenue from operations/ Average accounts receivables	Not Applicable
g) Trade payables turnover ratio	Total purchases/ Average trade payables	Not Applicable
h) Net capital turnover ratio	Net sales/ Working capital	Not Applicable
i) Net profit ratio	Net profit/ Net sales	Not Applicable
j) Return on capital employed	Earnings before interest and taxes/ Capital employed	(0.02)
k) Return on investment	Dividend income, net gain on sale of investments and net fair value gain / average investments	Not Applicable

**Notes:**

Total debt = Borrowings + Lease liabilities - Cash & cash equivalents - Other bank balances - Current investments  
 Earnings available for debt service = Net profit before taxes + Non-cash operating expenses like depreciation and amortisations - Other income + Finance cost + Other adjustments (such as loss on sale of property, plant and equipment)  
 Debt service = Interest + Principal repayments + Lease payments  
 Net profit = Net profit after tax  
 Capital employed = Tangible net worth + Total debt  
 Earnings before interest and taxes = Net profit before taxes - Other income + Finance cost + Other adjustments (such as loss on sale of property, plant and equipment)

*M*



**ASTER DM SUPER-SPECIALTY HOSPITAL PRIVATE LIMITED**  
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**22 Additional disclosures**

- a) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property during the period 28 July 2025 to 31 March 2026 and as at 31 March 2026. (Reporting period)
- b) The Company has not revalued any of its Property, Plant and Equipment during the reporting period.
- c) There are no transactions and balances with companies which have been removed from the Register of Companies [struck off companies] during and as at the reporting period.
- d) The Company has not traded / invested in Crypto currency during the reporting period.
- e) The Company has not advanced or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period as at the reporting period.
- f) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period as at the reporting period.
- g) The Company has not advanced or loaned or invested funds during the reporting period to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:  
(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- h) The Company has not received any fund during the reporting period from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:  
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- i) The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the reporting period in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)
- j) The Company has not granted any loans or advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person that are:  
(i) repayable on demand; or  
(ii) without specifying any terms or period of repayment
- k) The Company is not declared as willful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India
- l) The Company has complied with the number of layers for its holding in downstream companies prescribed under clause (87) of Section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of Layers) Rules, 2017.
- m) As per the requirement of the rule 3(1) of the Companies (Accounts) Rules, 2014, the Company uses only such accounting softwares for maintaining its books of account that have a feature of recording audit trail of each and every transaction creating an edit log of each change made in the books of account. This feature of recording the audit trail has operated throughout the period and was not tampered with during the period.

Additionally audit trail has been preserved by the Company as per the statutory requirements for record retention.

As per our report of even date attached  
for **K. Rangamani & Associates LLP**  
Chartered Accountants  
Firm registration number: S200078

**Kavitha A**  
Partner  
Membership No.: 213535  
Bengaluru  
Date 22-04-2026



UDIN - 26213535YY L0C5863

for and on behalf of the Board of Directors of  
**Aster DM Super-Specialty Hospital Private Limited**  
(formerly known as Aster DM Super-Specialty (Yeswanthpur) Private Limited)

**Abdul Salam Ameerli**  
Director  
DIN: 08091822  
Kochi  
Date

**Sunil Kumar M R**  
Director  
DIN: 9045676  
Bengaluru  
Date