

INDEPENDENT AUDITOR'S REPORT

TO THE PARTNERS OF ASTER RAMESH DUHITA LLP

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying financial statements of **ASTER RAMESH DUHITA LLP** ("the LLP"), which comprise the Balance Sheet as at March 31, 2026, 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, 2026, 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: 25.04.2026

UDIN: 26208203BEICBJ3076



ASTER RAMESH DUHITA LLP
LLPIN: AAM-2399
Balance Sheet as at 31 March 2026

Amount in Rs

Particulars	Note	As at 31 March 2026	As at 31 March 2025
I. PARTNERS' FUND AND LIABILITIES			
Partner's Funds			
Partner Capital	2	50,50,000	50,50,000
Liabilities			
Trade payables	4	-	-
Total outstanding dues of micro, small and medium enterprises		-	-
Total outstanding dues of creditors other than micro, small and medium enterprises		45,16,579	45,07,138
Other Payables	5	1,95,642	1,74,182
Total		97,62,221	97,31,320
II. ASSETS			
Property, Plant and Equipment	6	21,34,145	25,03,632
Current Assets			
Partner's current account	3	61,30,985	57,30,184
Trade receivables	7	5,65,984	5,66,493
Cash and cash equivalents	8	8,85,799	8,85,703
Other current asset	9	45,308	45,308
Total		97,62,221	97,31,320
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

UDIN - 26208203BEECBJ3076



For and on Behalf of the Aster Ramesh Duhita LLP



Dr. Pothineni Ramesh Babu

Designated Partner

DPIN: 0001879436



Dr. Nalluru Sasidhar

Designated Partner

DPIN: 0007994218



Place: Vijayawada

Date : 25/04/2026

ASTER RAMESH DUHITA LLP

LLPIN: AAM-2399

Statement of Profit and Loss for the year ended 31 March 2026

Amount in Rs

Particulars	Note	Amount in Rs	
		For the period ended 31 March 2026	For the Year ended 31 March 2025
Income			
Revenue from operations		-	-
Other income	10	-	10
Total income		-	10
Expenses			
Other expenses	11	31,313	34,735
Depreciation and amortization	6	3,69,487	4,35,066
Total expenditure		4,00,800	4,69,801
Net Loss before Tax		(4,00,800)	(4,69,791)
Tax Expense			
Current Tax		-	-
Loss after Tax		(4,00,800)	(4,69,791)
Loss transferred to Partners' account			
<i>Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd</i>		<i>(2,04,408)</i>	<i>(2,39,593)</i>
<i>Mr. N. Sasidhar</i>		<i>(1,96,392)</i>	<i>(2,30,198)</i>

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



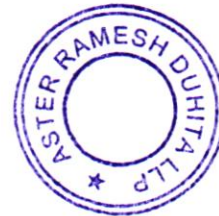
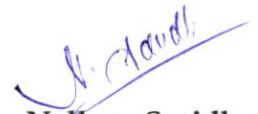
For and on Behalf of the Aster Ramesh Duhita LLP



Dr. Pothineni Ramesh Babu

Designated Partner

DPIN: 0001879436

Dr. Nalluru Sasidhar

Designated Partner

DPIN: 0007994218

Place: Vijayawada

Date : 25/04/2026

ASTER RAMESH DUHITA LLP
LLPIN: ABA-0526
Statement of Cash Flow for the year ended 31 March 2026

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
A. Cash flows from operating activities		
Net Loss before tax	(4,00,800)	(4,69,791)
Adjustments:		
Bad debts written off	-	94,723
Depreciation and amortisation	3,69,487	4,35,066
Operating cash flow before working capital changes	(31,313)	59,998
(Increase)/decrease in trade receivables	510	(63,270)
Increase/(decrease) in other current assets	(1)	(2,602)
Increase/(decrease) in trade payables	9,441	(0.11)
Increase/(decrease) in other payables	21,460	34,440
Cash generated from operating activities	97	28,566
Taxes paid	-	-
Net cash generated from / (used) operating activities (A)	97	28,566
B. Cash flow from investing activities		
Net cash from / (used) in investing activities (B)	-	-
C. Cash flow from financing activities		
Net cash from / (used) in financing activities (C)	-	-
Net increase / (decrease) in cash and cash equivalents (A+B+C)	97	28,566
Cash and cash equivalents at the opening of the year	8,85,703	8,57,137
Cash and cash equivalents at the end of the year	8,85,799	8,85,703
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



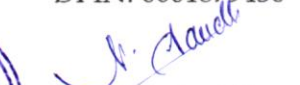
For Komali Fertility Centre LLP - Ongole



Dr. Pothineni Ramesh Babu

Designated Partner

DPIN: 0001879436

Dr. Nalluru Sasidhar

Designated Partner

DPIN: 0007994218

Place: Vijayawada

Date : 25/04/2026

ASTER RAMESH DUHITA LLP

Note to the financial statements for the year ended 31 March 2026

Note: 2

Amount in Rs.

Capital A/c	31st March 2026		31st March 2025
	%	Amount	Amount
Dr. Ramesh Cardiac and Multispeciality Hospital Pvt Ltd	51%	2550000	2550000
Mr. N. Sasidhar	49%	2500000	2500000
Total	100%	5050000	5050000

Note: 3

Current Account	31st March 2026		31st March 2025
	%	Amount	Amount
Dr. Ramesh Cardiac and Multispeciality Hospital Pvt Ltd	51%	(20,28,045)	(18,23,636)
Mr. N. Sasidhar	49%	(41,02,940)	(39,06,548)
Total	100%	(61,30,985)	(57,30,184)

Note: 4

Amount in Rs.

Sundry Creditors	31st March 2026	31st March 2025
Total outstanding dues of micro, small and medium enterprises	-	-
Total outstanding dues of creditors other than micro, small and medium enterprises	45,16,579	45,07,138
	45,16,579	45,07,138

Note: 5

Other Payables	31st March 2026	31st March 2025
Provision for Audit fee	1,50,000	1,25,000
Provision for Salaries	34,742	34,742
Provision for Expenses	10,900	14,440
	1,95,642	1,74,182



Ramesh

N. Sasidhar



Note: 6

Fixed Assets	31st March 2026	31st March 2025
Opening WDV	25,03,632	29,38,698
Less: Depreciation for the year	(3,69,487)	(4,35,066)
Closing WDV	21,34,145	25,03,632

Note: 7

Trade receivables	31st March 2026	31st March 2025
Employees Health Scheme .	5,04,128	5,04,128
Employees Health Scheme - AP EHS	61,856	62,365
	5,65,984	5,66,493

Note: 8

Cash and Cash Equivalents	31st March 2026	31st March 2025
Balances with Banks		
In Current accounts	8,85,799	8,85,703
	8,85,799	8,85,703

Note: 9

Other Current Asset	31st March 2026	31st March 2025
(a) Balance with government authorities		
Tds Receivables	45,308	45,308
	45,308	45,308



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ASTER RAMESH DUHITA LLP

Note to the financial statements for the year ended 31 March 2026

Note: 10

Amount in Rs.

Other income	For the year ended 31st March 2026	For the year ended 31st March 2025
Interest on Income Tax Refund	-	10
Total	-	10

Note: 11

Other expenses	For the year ended 31st March 2026	For the year ended 31st March 2025
Audit Fees	25,000	25,000
Bank Charges (including credit card charges)	413	295
ROC Filing fee	5,900	9,440
Total	31,313	34,735



ASTER RAMESH DUHITA LLP

Note 6: Statement of Property, plant and equipment and depreciation as at 31st March 2026

Amount in Rs.

PARTICULARS						DEPRECIATION		NET BLOCK	
	OP WDV	ADDITIONS >180 days	ADDITIONS <180 days	DELETIONS	AS AT 31-Mar-26	Rate %	FOR THE YEAR	AS AT 31-Mar-26	AS AT 31-Mar-25
Furniture & Fixtures	1,56,833	-	-	-	1,56,833	10%	15,683	1,41,150	1,56,833
Plant & Machinery	11,95,209	-	-	-	11,95,209	15%	1,79,281	10,15,927	11,95,209
Vehicles	11,44,453	-	-	-	11,44,453	15%	1,71,668	9,72,785	11,44,453
Computer and Accessories	7,138	-	-	-	7,138	40%	2,855	4,283	7,138
TOTAL	25,03,633	-	-	-	25,03,633		3,69,487	21,34,145	25,03,633
<i>Previous Year Figures</i>	29,38,698	-	-	-	29,38,698		4,35,066	25,03,632	



ASTER RAMESH DUHITA LLP

LLPIN: AAM-2399

Note to the financial statements for the year ended 31 March 2026

Note 2 & 3:

SCHEDULE OF PARTNERS CAPITAL / CURRENT ACCOUNTS AS ON 31 March 2026							
Partner' Name	Capital.A/c	Current A/c[Before Profit]		Ratio	Profit/(Loss) of	Current A/c[After Profit]	
	INR	Dr.INR	Cr.INR		Year	Dr.INR	Cr.INR
Dr. Ramesh Cardiac and Multispeciality Hospital Pvt	25,50,000	(18,23,636)		51%	(2,04,408)	(20,28,045)	-
Dr. Nalluru Sasidhar	25,00,000	(39,06,548)		49%	(1,96,392)	(41,02,940)	-
Total	50,50,000	(57,30,184)	-	100%	(4,00,800)	(61,30,985)	-
Net Balance (Dr)							(61,30,985)
SCHEDULE OF PARTNERS CAPITAL / CURRENT ACCOUNTS AS ON 31 March 2025							
Partner' Name	Capital.A/c	Current A/c[Before Profit]		Ratio	Profit/(Loss) of	Current A/c[After Profit]	
	INR	Dr.INR	Cr.INR		Year	Dr.INR	Cr.INR
Dr. Ramesh Cardiac and Multispeciality Hospital Pvt	25,50,000	(15,84,043)		51%	(2,39,593)	(18,23,636)	-
Dr. Nalluru Sasidhar	25,00,000	(36,76,350)		49%	(2,30,198)	(39,06,548)	-
Total	50,50,000	(52,60,393)	-	100%	(4,69,791)	(57,30,184)	-
Net Balance (Dr)							(57,30,184)

ASTER RAMESH DUHITA LLP

Ramesh

Dr. Pothineni Ramesh Babu Dr. Nalluru Sasidhar
Designated Partner Designated Partner

Place: Vijayawada
Date : 25/04/2026



M. Anand

ASTER RAMESH DUHITA LLP
LLPIN: AAM-2399
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2026

Note						
12 Related Party Transactions						
Sl. No.	Name of the related party	Description of the transaction	Transaction for the year		Outstanding Balance	
			31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
1	Dr. Ramesh Cardiac and Multispeciality Hospitals Pvt. Ltd.	ROC Filing Fees	9,440		(45,16,578)	(45,07,138)
13 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.						
14 Contingent liability and capital commitments						
Particulars			For the year ended 31 March 2026	For the year ended 31 March 2025		
Contingent liability and capital commitments			-	-		

