

INDEPENDENT AUDITORS' REPORT

To the Partners of M/s Ezhimala Infrastructure LLP,

Opinion

We have audited the accompanying financial statements of M/s. Ezhimala Infrastructure LLP, ("the LLP") (LLPIN:AAP-7788) which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss Account, the Cash Flow Statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. The aforesaid financial statements are prepared, in all material respects, in accordance with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statement gives the information required by the Limited Liability Partnership Act, 2008, as amended from time to time, in the manner so required and give a true and fair view, in conformity with the accounting standards issued by ICAI and the accounting principles generally accepted in India;

- a) in the case of the Balance sheet, of the state of affairs of the LLP as at 31 March 2026;
- b) in the case of the statement of Profit & Loss, of the Profit for the year ended on that date; and
- c) in the case of the Cash Flow Statement, of the cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the LLP in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

(Contd ...2)

Responsibilities of Designated Partners for the Financial Statements

Designated Partners are responsible for the preparation of the financial statements in accordance with the aforesaid Accounting Standards and in accordance with the accounting principles generally accepted in India, and for such internal control as designated partners determines in necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, designated partners are 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 designated partners either intended to liquidate the LLP or to cease operations, or has no realistic alternative but to do so. Those Designated Partners are 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.

(Contd ...3)

We report that:

- a) We have obtained all the information & explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of account as required by law have been kept by the LLP so far as appears from our examination of those books.
- c) The Balance Sheet, Statement of Profit & Loss and the Cash Flow Statement dealt with by this report is in agreement with the books of accounts.
- d) In our opinion the Balance Sheet, Statement of Profit & Loss and the Cash Flow Statement comply with the accounting standards to the extent applicable.

For B R V S & Co
Chartered Accountants
(Firm Regn No.025159S)



K.V. Subramanian-Partner

M. No. 208712

UDIN: 26208712CCGPDZ4260

Place: Calicut

Date: 15-04-2026

EZHIMALA INFRASTRUCTURE LLP

(LLPIN: AAP-7788)

Notes forming part of the financial statements for the year ended 31 March 2026

Note 1- Brief about the entity

EZHIMALA INFRASTRUCTURE LLP is a Limited Liability Partnership firm incorporated on 28.06.2019. It is registered at Registrar of Companies, Ernakulam. It is engaged in the business of purchasing, developing, altering, leasing, selling or otherwise dealing in all kinds of land and immovable properties and also develop infrastructure projects, township projects, residential projects and to do all related activities.

Note 2- Significant Accounting Policies

1) Basis of Preparation:

The financial statements of Ezhimala Infrastructure LLP ('The LLP') have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP") to comply in all material aspects with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2) Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires the Management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, Assets and Liabilities and the disclosure of contingent liabilities, as at the date of year end. Estimates & underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates is recognised in the year in which the estimates are revised and in any future year affected.

3) Revenue Recognition:

Revenue is recognized as and when the services are rendered over the period on accrual basis as per the terms of the contract and to the extent that it is probable that the economic benefits will flow to the LLP and the revenue can be reliably measured.

4) Property, Plant & Equipment and Depreciation:

Property represents only free hold land and is stated at cost of acquisition. There are no other Fixed assets in the LLP. Depreciation is not provided on Freehold Land.

5) Impairment of Assets:

Impairment of an asset is reviewed and recognised in the event changes and circumstances indicate that the carrying amount of an asset is not recoverable. Difference between the carrying amount of an asset and the recoverable value is recognised as impairment loss in the statement of profit and loss in the year of impairment.

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6) Investments:

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7) Taxes on Income:

Income Tax is accounted in accordance with Accounting Standard on Accounting for Taxes on Income (AS 22), which includes current taxes and deferred taxes. Deferred tax assets/liabilities representing timing differences between accounting income and taxable income are recognized to the extent considered capable of being reversed in subsequent years. Deferred tax asset is recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available to realize the same. Hence, no deferred tax is recognized by the company during the year.

8) Foreign currency transactions and translations:

Initial recognition: Transactions in foreign currencies entered into by the LLP are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement of foreign currency monetary items at the Balance Sheet date: Foreign currency monetary items (other than derivative contracts), outstanding at the balance sheet date are restated at the year-end rates.

Non-monetary items of the LLP are carried at historical cost.

Treatment of exchange differences: Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the LLP are recognized as income or expense in the Statement of Profit and Loss.

There are no foreign currency transactions during the year ended 31st March, 2026 (Nil for year ended 31st March, 2025). There are no foreign currency balance outstanding as at 31st March, 2026 and 31st March, 2025.

9) Accounting for Provisions, Contingent Liabilities and Contingent Assets:

Provisions are recognized when there is a present legal obligation as a result of past events, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made. Contingent Liabilities are recognized only when there is a possible obligation arising from past events, due to occurrence or non occurrence of one or more uncertain future events not fully within the control of the LLP or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimates of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely

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probable outflow of resources are provide for. Contingent Assets are not recognized in the financial statements.

There are no commitments and contingent liabilities for the entity during the year under audit.

10) Cash and cash equivalents:

Cash and cash equivalents include cash in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less. For the purpose of cash flow statement, cash and cash equivalent includes cash in hand, in banks, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less, are considered part of the cash management system.

11) Cash flow statement:

Cash flows are reported using the indirect method, whereby net profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Firm are segregated based on the available information.

12) Operating cycle:

Based on the nature of products / activities of the LLP 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 noncurrent.

For B R V S & CO
Chartered Accountants
(Firm Regn. No. 025159S)



K.V. Subramanian - Partner
M. No. 208712
(UDIN: 26208712CCGPD24260)
Place: Calicut
Date: 15-04-2026

For Ezhimala Infrastructure LLP
(LLPIN: AAP-7788)



Basheer
Designated Partner
DPIN: 01482427



Dr. Hamza P.M
Designated Partner
DPIN: 02263209

EZHIMALA INFRASTRUCTURE LLP
(LLPIN:AAP-7788)

16/198 A,B,C,D CHALA BYPASS
CHALA EAST, P O KANNUR
KERALA - PIN-670621

BALANCE SHEET AS AT 31 March 2026

(Amounts in INR, unless otherwise specified)

Particulars	Note	As at 31 March 2026	As at 31 March 2025
PARTNERS' FUND AND LIABILITIES			
Partners' Funds			
Partners' Capital Account			
a. Partners' Contribution	3		
b. Partners' Current Account	3a 3b	9,25,50,000 14,85,538	9,25,50,000 9,03,750
Non-current Liabilities			
Other Long Term Liabilities	4	1,50,000	1,50,000
Current Liabilities			
Trade Payables	5	1,13,795	1,33,545
Total		9,42,99,333	9,37,37,295
ASSETS			
Non-current Assets			
Property, Plant and Equipment	6	9,25,89,950	9,25,89,950
Current Assets			
Short term Loans And Advances	7	28,462	9,800
Cash And Bank Balances	8	1,55,595	11,37,545
Other Current Asset	9	15,25,326	-
Total		9,42,99,333	9,37,37,295
Brief about the Entity	1		
Summary of Accounting Policies	2		

The accompanying notes are an intergral part of the financial statements

As per our report of even date attached

For B R V S & CO
Chartered Accountants
(Firm Regn. No. 025159S)



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Partner
M. No. 208712
UDIN: 26208712CCG1PDZ4260
Place: Calicut
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For Ezhimala Infrastructure LLP
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U Basheer
For MIMS Limited
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DIN : 01482427
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STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 March 2026

(Amounts in INR, unless otherwise specified)

Particulars	Note	For the year ended 31 March 2026	For the year ended 31 March 2025
INCOME			
Revenue From Operations	10	24,28,097	3,00,000
Other Income	11	25,748	-
Total Income		24,53,845	3,00,000
EXPENSES			
Professional Fees		31,540	30,730
Auditor's Remuneration		35,400	35,400
Other Expenses	12	13,200	12,300
Total Expenses		80,140	78,430
Profit before tax		23,73,705	2,21,570
Less: Tax Expenses			
Current Tax		7,42,400	70,200
Short/Excess provision of Income Tax relating to earlier year		632	355
Net profit for the year		16,30,673	1,51,015
The accompanying notes are an integral part of the financial statements			

As per our report of even date attached

For B R V S & CO
Chartered Accountants
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Statement of Cash Flow for the Year ended 31 March 2026

(Amounts in INR, unless otherwise specified)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash flows from operating activities		
Profit before tax	23,73,705	2,21,570
Interest on fixed deposit	(25,326)	-
Interest on Income Tax refund	(421)	-
Operating cash flows before movement in working capital	23,47,958	2,21,570
Working capital adjustments		
Changes in other current assets	(18,662)	(25,000)
Changes in other current liabilities	(19,750)	77,425
Cash generated from operating activities	23,09,547	2,73,995
Taxes paid, net of refund received	(7,42,611)	(70,555)
Net cash generated from operating activities (A)	15,66,936	2,03,440
Cash flows from Investing activities		
Investments in Fixed Deposits	(15,00,000)	-
Net cash in investing activities (B)	(15,00,000)	-
Cash flows from financing activities		
Partner's Current account movement	(10,48,885)	(1,55,090)
Repayment of Capital A/c Balance	-	(60,000)
Capital Investment by Partners	-	10,000
Net cash used in financing activities (C)	(10,48,885)	(2,05,090)
Net increase in cash and cash equivalents (A+B+C)	(9,81,950)	(1,650)
Cash and cash equivalents at the beginning of the year	11,37,545	11,39,195
Cash and cash equivalents at the end of the year (refer Note 8)	1,55,595	11,37,545

As per our report of even date attached

For B R V S & CO
Chartered Accountants
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EZHIMALA INFRASTRUCTURE LLP

Notes forming part of the financial statements for the year ended 31 March 2026

(Amounts in INR, unless otherwise specified)

Note 3 - Partners' Funds**Note - 3a Partners' Contribution**

Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	As at 1 April 2025 (Opening Balance)	Introduced/ contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / (Loss) for the year	As at 31 March 2026 (Closing Balance)
1	Malabar Institute of Medical Sciences Ltd	99.99%	99.99%	9,25,40,000	-	-	-	-	-	9,25,40,000
2	Hamza Parappu Mappilakath	0.01%	0.01%	10,000	-	-	-	-	-	10,000
				9,25,50,000	-	-	-	-	-	9,25,50,000
Previous Year (PY)				9,26,00,000	10,000.00	-	-	60,000.00	-	9,25,50,000

Note - 3b Partners Current Account

Sr. No.	Name of Partner	Share of profit/ (loss) (%)	As at 1 April 2025 (Opening Balance)	Introduced/ contributed during the year	Other Credits for the Period	Interest for the year	Withdrawals during the year	Share of Profit / (Loss) for the year	As at 31 March 2026 (Closing Balance)
1	Malabar Institute of Medical Sciences Ltd	99.99%	9,03,748	-	-10,48,885	-	-	16,30,510	14,85,372
2	Hamza Parappu Mappilakath	0.01%	2	-	-	-	-	163	165
			9,03,750	-	-10,48,885	-	-	16,30,673	14,85,538
Previous Year (PY)			9,07,825	-	-	-	(48,350)	(52,425)	9,03,750

EZHIMALA INFRASTRUCTURE LLP

Notes forming part of the financial statements for the year ended 31 March 2026

(Amounts in INR, unless otherwise specified)

Particulars	As at 31 March 2026	As at 31 March 2025
Note 4 Other Non-current Liabilities		
Security deposit received	1,50,000	1,50,000
Total	1,50,000	1,50,000
Note 5 Trade Payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	1,13,795	1,33,545
Total	1,13,795	1,33,545
Note 5.1 Trade payables ageing schedule		
Outstanding for following periods from due date of payment		
Less than 1 year	1,13,795	1,33,545
1 to 2 years	-	-
2 to 3 years	-	-
More than 3 years	-	-
Total	1,13,795	1,33,545
Note 7 Short term Loans And Advances		
Advance tax and tax deducted at source [Net of provision for income tax of Rs. 7,42,400 (previous year INR 70,200)]	28,462	9,800
Total	28,462	9,800
Note 8 Cash and Bank Balances		
Cash and Cash Equivalents		
Cash on hand	-	24
Balance with bank in current account	1,55,595	11,37,521
Total	1,55,595	11,37,545
Note 9 Other Current Asset		
Balance with bank maturity of more than 3 months but less than 12 months	15,00,000	-
Interest accrued on above deposit not yet due	25,326	-
Total	15,25,326	-
Note 10 Revenue From Operations		
Rental income (refer Note 13)	3,03,750	3,00,000
Guarantee commission (refer Note 13)	21,24,347	-
Total	24,28,097	3,00,000
Note 11 Other Income		
Interest on fixed deposit	25,326	-
Interest on Income Tax refund	421	-
Miscellaneous income	1	-
Total	25,748	-
Note 12 Other Expenses		
ROC filing fees	13,200	12,300
Total	13,200	12,300

EZHIMALA INFRASTRUCTURE LLP

Notes forming part of the financial statements for the year ended 31 March 2026

(Amounts in INR, unless otherwise specified)

Note 6 Property, Plant and Equipment

Particulars	Tangible Assets	
	Freehold Land	Total
Gross Block		
As At 1 April 2024	9,25,89,950	9,25,89,950
Additions	-	-
Deductions	-	-
As At 31 March 2025	9,25,89,950	9,25,89,950
Additions	-	-
Deductions	-	-
As At 31 March 2026	9,25,89,950	9,25,89,950
Depreciation/Adjustments		
As At 1 April 2024	-	-
Additions	-	-
Deductions	-	-
As At 31 March 2025	-	-
Additions	-	-
Deductions	-	-
As At 31 March 2026	-	-
Net Block		
As At 31 March 2025	9,25,89,950	9,25,89,950
As At 31 March 2026	9,25,89,950	9,25,89,950

EZHIMALA INFRASTRUCTURE LLP

Notes forming part of the financial statements for the year ended 31 March 2026

(Amounts in INR, unless otherwise specified)

13 Related Party Disclosures
A. Related party relationships

Sl. No.	Nature of relationship	Name of the related party
1	Ultimate holding company	Aster DM Healthcare Limited
2	Holding Company/ Partner	Malabar Institute of Medical Sciences Ltd
3	Partner	Hamza Parappu Mappilakath

B. Related party transactions

Sl. No.	Name of the related party	Description of the transaction	Transaction for the year		Outstanding Balance	
			31 March 2026	31 March 2025	31 March 2026	31 March 2025
1	Malabar Institute of Medical Science Ltd	Security Deposit	-	-	(1,50,000.00)	(1,50,000.00)
		Rent received	3,03,750	3,00,000		
		Guarantee commission received	21,24,347	-	12,48,932	9,03,748
		Expense reimbursement	43,400	1,00,000		

14 Segment reporting

The LLP operations comprises of only one segment viz., is engaged engaged in the business of purchasing, developing, altering, leasing, selling or otherwise dealing in all kinds of land and immovable properties and also develop infrastructure projects, township projects, residential projects and to do all related activities. The LLP's operations are in India and therefore there are no secondary geographical segments.

15 Previous Year's Figures

Previous year figures are regrouped or reclassified wherever found necessary to conform to the groupings or classifications of the current year.

For B R V S & COChartered Accountants
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K.V. Subramanian

Partner

M. No. 208712

UDIN: 26208712CCG1PDZ4260

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**For Ezhimala Infrastructure LLP**

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Note 1- Brief about the entity

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For B R V S & CO
Chartered Accountants
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BALANCE SHEET AS AT 31 March 2026

(Amounts in INR, unless otherwise specified)

Particulars	Note	As at 31 March 2026	As at 31 March 2025
PARTNERS' FUND AND LIABILITIES			
Partners' Funds			
Partners' Capital Account	3		
a. Partners' Contribution	3a	9,25,50,000	9,25,50,000
b. Partners' Current Account	3b	14,85,538	9,03,750
Non-current Liabilities			
Other Long Term Liabilities	4	1,50,000	1,50,000
Current Liabilities			
Trade Payables	5	1,13,795	1,33,545
Total		9,42,99,333	9,37,37,295
ASSETS			
Non-current Assets			
Property, Plant and Equipment	6	9,25,89,950	9,25,89,950
Current Assets			
Short term Loans And Advances	7	28,462	9,800
Cash And Bank Balances	8	1,55,595	11,37,545
Other Current Asset	9	15,25,326	-
Total		9,42,99,333	9,37,37,295
Brief about the Entity	1		
Summary of Accounting Policies	2		

The accompanying notes are an intergral part of the financial statements

As per our report of even date attached

For B R V S & CO

Chartered Accountants
(Firm Regn. No. 025159S)



K.V. Subramanian
Partner

M. No. 208712

UDIN: 26208712CCGPDZ4260

Place: Calicut

Date: 15-04-2026



For Ezhimala Infrastructure LLP

LLPIN:AAP-7788



U Basheer

For MIMS Limited
Designated Partner

DIN : 01482427

Place : Calicut

Date : 15-04-2026



Dr. Hamza P M

Designated Partner
DPIN: 02263209

Place : Calicut

Date : 15-04-2026

EZHIMALA INFRASTRUCTURE LLP
(LLPIN:AAP-7788)

16/198 A,B,C,D CHALA BYPASS
CHALA EAST, P O KANNUR
KERALA - PIN-670621

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 March 2026

(Amounts in INR, unless otherwise specified)

Particulars	Note	For the year ended 31 March 2026	For the year ended 31 March 2025
INCOME			
Revenue From Operations	10	24,28,097	3,00,000
Other Income	11	25,748	-
Total Income		24,53,845	3,00,000
EXPENSES			
Professional Fees		31,540	30,730
Auditor's Remuneration		35,400	35,400
Other Expenses	12	13,200	12,300
Total Expenses		80,140	78,430
Profit before tax		23,73,705	2,21,570
Less: Tax Expenses			
Current Tax		7,42,400	70,200
Short/Excess provision of Income Tax relating to earlier year		632	355
Net profit for the year		16,30,673	1,51,015

The accompanying notes are an intergral part of the financial statements

As per our report of even date attached

For B R V S & CO
Chartered Accountants
(Firm Regn. No. 025159S)



K.V. Subramanian
Partner
M. No. 208712
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16/198 A,B,C,D CHALA BYPASS
CHALA EAST, P O KANNUR
KERALA - PIN-670621

Statement of Cash Flow for the Year ended 31 March 2026

Particulars	(Amounts in INR, unless otherwise specified)	
	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash flows from operating activities		
Profit before tax	23,73,705	2,21,570
Interest on fixed deposit	(25,326)	-
Interest on Income Tax refund	(421)	-
Operating cash flows before movement in working capital	23,47,958	2,21,570
Working capital adjustments		
Changes in other current assets	(18,662)	(25,000)
Changes in other current liabilities	(19,750)	77,425
Cash generated from operating activities	23,09,547	2,73,995
Taxes paid, net of refund received	(7,42,611)	(70,555)
Net cash generated from operating activities (A)	15,66,936	2,03,440
Cash flows from Investing activities		
Investments in Fixed Deposits	(15,00,000)	-
Net cash in investing activities (B)	(15,00,000)	-
Cash flows from financing activities		
Partner's Current account movement	(10,48,885)	(1,55,090)
Repayment of Capital A/c Balance	-	(60,000)
Capital Investment by Partners	-	10,000
Net cash used in financing activities (C)	(10,48,885)	(2,05,090)
Net increase in cash and cash equivalents (A+B+C)	(9,81,950)	(1,650)
Cash and cash equivalents at the beginning of the year	11,37,545	11,39,195
Cash and cash equivalents at the end of the year (refer Note 8)	1,55,595	11,37,545

As per our report of even date attached

For B R V S & CO

Chartered Accountants
(Firm Regn. No. 025159S)




K.V. Subramanian

Partner

M. No. 208712

UDIN: 26208712 CCGPDZ4260

Place: Calicut

Date: 15-04-2026

For Ezhimala Infrastructure LLP

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Dr. Hamza P M

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DPIN: 02263209

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EZHIMALA INFRASTRUCTURE LLP

Notes forming part of the financial statements for the year ended 31 March 2026

(Amounts in INR, unless otherwise specified)

Note 3 - Partners' Funds**Note - 3a Partners' Contribution**

Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	As at 1 April 2025 (Opening Balance)	Introduced/ contributed during the year	Remunerati on for the year	Interest for the year	Withdrawals during the year	Share of Profit / (Loss) for the year	As at 31 March 2026 (Closing Balance)
1	Malabar Institute of Medical Sciences Ltd	99.99%	99.99%	9,25,40,000	-	-	-	-	-	9,25,40,000
2	Hamza Parappu Mappilakath	0.01%	0.01%	10,000	-	-	-	-	-	10,000
				9,25,50,000	-	-	-	-	-	9,25,50,000
Previous Year (PY)				9,26,00,000	10,000.00	-	-	60,000.00	-	9,25,50,000

Note - 3b Partners Current Account

Sr. No.	Name of Partner	Share of profit/ (loss) (%)	As at 1 April 2025 (Opening Balance)	Introduced/ contributed during the year	Other Credits for the Period	Interest for the year	Withdrawals during the year	Share of Profit / (Loss) for the year	As at 31 March 2026 (Closing Balance)
1	Malabar Institute of Medical Sciences Ltd	99.99%	9,03,748	-	-10,48,885	-	-	16,30,510	14,85,372
2	Hamza Parappu Mappilakath	0.01%	2	-	-	-	-	163	165
			9,03,750	-	-10,48,885	-	-	16,30,673	14,85,538
Previous Year (PY)			9,07,825	-	-	-	(48,350)	(52,425)	9,03,750

EZHIMALA INFRASTRUCTURE LLP

Notes forming part of the financial statements for the year ended 31 March 2026
(Amounts in INR, unless otherwise specified)

Particulars	As at 31 March 2026	As at 31 March 2025
Note 4 Other Non-current Liabilities		
Security deposit received	1,50,000	1,50,000
Total	1,50,000	1,50,000
Note 5 Trade Payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	1,13,795	1,33,545
Total	1,13,795	1,33,545
Note 5.1 Trade payables ageing schedule		
Outstanding for following periods from due date of payment		
Less than 1 year	1,13,795	1,33,545
1 to 2 years	-	-
2 to 3 years	-	-
More than 3 years	-	-
Total	1,13,795	1,33,545
Note 7 Short term Loans And Advances		
Advance tax and tax deducted at source [Net of provision for income tax of Rs. 7,42,400 (previous year INR 70,200)]	28,462	9,800
Total	28,462	9,800
Note 8 Cash and Bank Balances		
Cash and Cash Equivalents		
Cash on hand	-	24
Balance with bank in current account	1,55,595	11,37,521
Total	1,55,595	11,37,545
Note 9 Other Current Asset		
Balance with bank maturity of more than 3 months but less than 12 months	15,00,000	-
Interest accrued on above deposit not yet due	25,326	-
Total	15,25,326	-
Note 10 Revenue From Operations		
Rental income (refer Note 13)	3,03,750	3,00,000
Guarantee commission (refer Note 13)	21,24,347	-
Total	24,28,097	3,00,000
Note 11 Other Income		
Interest on fixed deposit	25,326	-
Interest on Income Tax refund	421	-
Miscellaneous income	1	-
Total	25,748	-
Note 12 Other Expenses		
ROC filing fees	13,200	12,300
Total	13,200	12,300

EZHIMALA INFRASTRUCTURE LLP

Notes forming part of the financial statements for the year ended 31 March 2026

(Amounts in INR, unless otherwise specified)

Note 6 Property, Plant and Equipment

Particulars	Tangible Assets	
	Freehold Land	Total
Gross Block		
As At 1 April 2024	9,25,89,950	9,25,89,950
Additions	-	-
Deductions	-	-
As At 31 March 2025	9,25,89,950	9,25,89,950
Additions	-	-
Deductions	-	-
As At 31 March 2026	9,25,89,950	9,25,89,950
Depreciation/Adjustments		
As At 1 April 2024	-	-
Additions	-	-
Deductions	-	-
As At 31 March 2025	-	-
Additions	-	-
Deductions	-	-
As At 31 March 2026	-	-
Net Block		
As At 31 March 2025	9,25,89,950	9,25,89,950
As At 31 March 2026	9,25,89,950	9,25,89,950

EZHIMALA INFRASTRUCTURE LLP

Notes forming part of the financial statements for the year ended 31 March 2026

(Amounts in INR, unless otherwise specified)

13 Related Party Disclosures**A. Related party relationships**

Sl. No.	Nature of relationship	Name of the related party
1	Ultimate holding company	Aster DM Healthcare Limited
2	Holding Company/ Partner	Malabar Institute of Medical Sciences Ltd
3	Partner	Hamza Parappu Mappilakath

B. Related party transactions

Sl. No.	Name of the related party	Description of the transaction	Transaction for the year		Outstanding Balance	
			31 March 2026	31 March 2025	31 March 2026	31 March 2025
1	Malabar Institute of Medical Science Ltd	Security Deposit	-	-	(1,50,000.00)	(1,50,000.00)
		Rent received	3,03,750	3,00,000		
		Guarantee commission received	21,24,347	-	12,48,932	9,03,748
		Expense reimbursement	43,400	1,00,000		

14 Segment reporting

The LLP operations comprises of only one segment viz., is engaged engaged in the business of purchasing, developing, altering, leasing, selling or otherwise dealing in all kinds of land and immovable properties and also develop infrastructure projects, township projects, residential projects and to do all related activities. The LLP's operations are in India and therefore there are no secondary geographical segments.

15 Previous Year's Figures

Previous year figures are regrouped or reclassified wherever found necessary to conform to the groupings or classifications of the current year.

For B R V S & COChartered Accountants
(Firm Regn. No. 025159S)**K.V. Subramanian**

Partner

M. No. 208712

UDIN: 26208712CGP024260

Place: Calicut

Date: 15-04-2026

**For Ezhimala Infrastructure LLP**

LLPIN:AAP-7788

U Basheer

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