

INDEPENDENT AUDITOR'S REPORT**TO THE PARTNERS OF KOMALI FERTILITY CENTRE LLP****REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS****OPINION**

We have audited the accompanying financial statements of **KOMALI FERTILITY CENTRE LLP** ("the LLP"), which comprise the Balance Sheet as at March 31, 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: 26208203HXFXKC7024



KOMALI FERTILITY CENTRE LLP

LLPIN: AAN-8110

Balance Sheet as on 31 March 2026

(in Rs.)

Particulars	Note	As at 31 March 2026	As at 31 March 2025
I. PARTNER'S FUNDS AND LIABILITIES			
Partner's Funds			
Partner's capital	2	80,00,000	80,00,000
Partner's current account	3	1,08,03,549	1,48,64,894
Liabilities			
Trade payables	4		
Total outstanding dues of micro, small and medium enterprises		1,47,562	-
Total outstanding dues of creditors other than micro, small and medium enterprises		10,72,946	13,72,475
Other current liabilities	5	37,49,826	33,17,105
Total		2,37,73,882	2,75,54,474
II. ASSETS			
Property, plant and equipment	6	22,36,767	25,91,216
Current Assets			
Inventories	7	1,80,372	2,55,358
Trade receivables	8	4,74,140	3,51,649
Cash and cash equivalents	9	44,97,277	88,56,206
Current investments	10	1,52,77,178	1,52,73,631
Other current assets	11	11,08,148	2,26,414
Total		2,37,73,882	2,75,54,474
Significant accounting policies	1		

The accompanying notes 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: 26208203H*FXKC7024



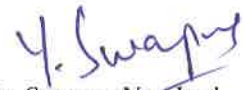
For Komali Fertility Centre I.L.P



Dr. Pothineni Ramesh Babu

Designated Partner

DIN: 0001879436



Dr. Swapna Narahari

Designated Partner

DIN: 0008309205

Place: Vijayawada

Date : 25/04/2026

KOMALI FERTILITY CENTRE LLP

LLPIN: AAN-8110

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

(in Rs.)

Particulars	Note	For the year ended 31 March 2026	For the year ended 31 March 2025
Income			
Revenue from operations	12	5,47,05,287	6,23,46,450
Other income	13	3,19,035	1,41,446
Total income		5,50,24,322	6,24,87,896
Expenses			
Purchase of medicines and consumables	14	75,68,690	93,13,177
Employee benefit expenses	15	38,02,551	28,67,821
Other expenses	16	2,66,56,899	2,70,83,076
Depreciation and amortization expense	6	3,89,642	4,33,767
Total expenditure		3,84,17,782	3,96,97,841
Net Profit/(Loss) before Tax		1,66,06,540	2,27,90,055
Tax Expense			
Current Tax		58,02,989	79,28,668
Taxes for the earlier period		-	(3,508)
Profit/ (Loss) after Tax		1,08,03,551	1,48,64,895
Profit/(Loss) transferred to Partners' account			
Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd (50 %)		54,01,775	74,32,447
Dr. Y Swapna Srinath (50%)		54,01,775	74,32,447
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




For Komali Fertility Centre LLP



Dr. Pothineni Ramesh Babu

Designated Partner

DIN: 0001879436



Dr. Swapna Narahari

Designated Partner

DIN: 0008309205

Place: Vijayawada

Date : 25/04/2026

KOMALI FERTILITY CENTRE LLP
LLPIN: AAN-8110
Statement of Cash Flow for the period ended 31 March 2026

(in Rs.)

Particulars	Year ended 31 Mar 2026	Year ended 31 Mar 2025
A. Cash flows from operating activities		
Net Profit before tax	1,66,06,540	2,27,90,055
Adjustments:		
Interest on Fixed Deposits	(92,089)	(38,298)
Profit on sale of investment	-	(1,03,148)
Depreciation and amortisation	3,89,642	4,33,767
Operating cash flow before working capital changes	1,69,04,093	2,30,82,376
(Increase)/decrease in inventories	74,986	(4,038)
(Increase)/decrease in trade receivables	(10,04,224)	13,96,183
Increase/(decrease) in current liabilities	2,80,754	1,38,380
Cash generated from operating activities	1,62,55,609	2,46,12,900
Taxes paid	(58,02,989)	(79,25,160)
Net cash generated from operating activities (A)	1,04,52,620	1,66,87,740
B. Cash flow from investing activities		
Purchase of property, plant and equipment	(35,195)	(2,69,394)
Investment in Fixed Deposits	959	(20,00,000)
Interest on Fixed Deposits	87,583	37,339
Investment in Mutual funds	-	(69,99,696)
Net cash generated from/ (used in) investing activities (B)	53,347	(92,31,751)
C. Cash flow from financing activities		
Proceeds to Partner's contribution	(1,48,64,896)	(12,84,177)
Net cash from / (used) in financing activities (C)	(1,48,64,896)	(12,84,177)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(43,58,930)	61,71,812
Cash and cash equivalents at the opening of the year	88,56,206	26,84,393
Cash and cash equivalents at the end of the year	44,97,277	88,56,206
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



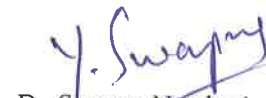
For Komali Fertility Centre LLP



Dr. Pothineni Ramesh Babu

Designated Partner

DPIN: 0001879436



Dr. Swapna Narahari

Designated Partner

DIN: 0008309205

Place: Vijayawada

Date : 25/04/2026

Komali Fertility Centre LLP

LLPIN: AAN-8110

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

(in Rs.)

Note	Particulars	31 March 2026	31 March 2025
2	Contribution received		
	Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd	40,00,000	40,00,000
	Dr. Y Swapna Srinath	40,00,000	40,00,000
	Total	80,00,000	80,00,000
3	Partner's current account		
	Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd	54,01,775	74,32,447
	Dr. Y Swapna Srinath	54,01,775	74,32,447
	Total	1,08,03,549	1,48,64,894
4	Trade payables		
	Total outstanding dues of micro, small and medium enterprises	1,47,562	-
	Total outstanding dues of creditors other than micro, small and medium enterprises	10,72,946	13,72,475
	Total	12,20,508	13,72,475
5	Other Current Liabilities		
	Provision for Salaries	3,30,935	2,60,638
	Provision for Consultants	19,35,132	13,44,272
	Provision for Audit Fee	4,14,000	3,39,000
	Provision for Marketing Expenses	81,000	64,800
	Statutory liabilities	5,82,972	5,24,168
	Advances from patients	3,94,367	2,68,885
	Provision for Income Tax	11,419	-
	Other Payables	-	5,15,342
Total	37,49,826	33,17,105	



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Y. Swapna

Komali Fertility Centre LLP

LLPIN: AAN-8110

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

(in Rs.)

Note	Particulars	31 March 2026	31 March 2025
7	Inventories		
	Stock in Hand - Pharmacy	1,80,372	2,55,358
	Total	1,80,372	2,55,358
8	Trade receivables		
	Receivable from customers	4,74,140	3,51,649
	Total	4,74,140	3,51,649
9	Cash and cash equivalents		
	Cash on hand	69,626	3,19,928
	Balance with banks	44,27,651	85,36,278
	Total	44,97,277	88,56,206
10	Current Investments		
	In deposit accounts (with original maturity < 3 months)	10,04,506	20,00,959
	In deposit accounts (with original maturity > 3 months)	10,00,000	-
	Mutual Funds(At cost)	1,32,72,672	1,32,72,672
	Total	1,52,77,178	1,52,73,631
11	Other Current Assets		
	Other advances	48,000	45,000
	IT refund	61	15,885
	Prepaid expenses	81,551	1,65,529
	Other receivables	9,78,535	-
	Total	11,08,148	2,26,414



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Y. Swapna

Komali Fertility Centre LLP

LLPIN: AAN-8110

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

(in Rs.)

Note	Particulars	31 March 2026	31 March 2025
12	Revenue from operations		
	Supply of services	5,47,05,287	6,23,46,450
	Total	5,47,05,287	6,23,46,450
13	Other income		
	Profit on sale of Investment	-	1,03,148
	Interest income on Fixed Deposits	92,089	38,298
	Other non operating income	2,26,946	-
	Total	3,19,035	1,41,446
14	Purchase of medicines and consumables		
	Purchase of medicines and surgical disposables	74,93,704	93,17,215
		74,93,704	93,17,215
	Opening Inventory	2,55,358	2,51,320
	Less: Closing Inventory	1,80,372	2,55,358
	Change in inventories	74,986	(4,038)
		75,68,690	93,13,177
15	Employee benefit expenses		
	Salaries to employees	38,02,551	28,67,821
	Total	38,02,551	28,67,821
16	Other expenses		
	Consultants remunerations	1,41,23,696	1,60,76,106
	Marketing expenses	55,00,702	45,00,030
	Medical services	21,34,020	20,10,960
	Outside investigation	21,00,456	22,25,303
	Travelling expenses	6,68,166	5,29,374
	Other network doctors	6,62,300	6,68,450
	Legal and professional charges	3,44,700	2,13,440
	Printing and stationery	2,97,872	2,13,561
	Patient welfare expenses	2,21,340	1,35,440
	Repairs and maintenance - Others	2,17,725	-
	Bank charges	1,29,394	1,52,519
	Rates & taxes	1,04,246	1,04,454
	Statutory audit fees	55,500	75,000
	Miscellaneous expense	53,875	1,16,289
	Tax audit fee	29,500	25,000
	Hospital maintenance	12,000	36,000
	Postage and courier	1,407	1,150
	Total	2,66,56,899	2,70,83,076



Praveen Y. Swamy

KOMALI FERTILITY CENTRE LLP

LLPIN: AAN-8110

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

PARTICULARS	Amount in Rs.									
	OP WDV	ADDITIONS		DELETIONS	AS AT		DEPRECIATION		NET BLOCK	
		>180 days	<180 days		31-Mar-26	31-Mar-25	Rate %	FOR THE YEAR	AS AT 31-Mar-26	AS AT 31-Mar-25
Computers	4,875	-	-	-	4,875	1,950	40%	2,925	4,875	
Electrical Installation	3,81,226	-	-	-	3,81,226	57,184	15%	3,24,042	3,81,226	
Furniture and Fixtures	40,371	-	35,195	-	75,566	5,797	10%	69,769	40,371	
Medical Equipment	21,64,743	-	-	-	21,64,743	3,24,711	15%	18,40,032	21,64,743	
TOTAL	25,91,214	-	35,195	-	26,26,409	3,89,642		22,36,767	25,91,216	
Previous Year Figures	27,55,589	-	2,69,394	-	30,24,983	4,33,767				



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Komali Fertility Centre LLP

LLPIN: AAN-8110

Notes 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)		Profit/(Loss) of		Current A/c (After Profit)	
	INR	Dr. INR	Cr. INR	Ratio	Year	Dr. INR	Cr. INR	
Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd	40,00,000	-	74,32,447	50%	54,01,775	74,32,448	1,28,34,223	
Dr. Y Swapna Srinath	40,00,000	-	74,32,447	50%	54,01,775	74,32,448	1,28,34,223	
Total	80,00,000	-	1,48,64,894	100%	1,08,03,551	1,48,64,896	2,56,68,445	
Net Balance (Cr)							(1,08,03,549)	

SCHEDULE OF PARTNERS CAPITAL / CURRENT ACCOUNTS AS ON 31 March 2025

Partner Name	Capital A/c		Current A/c (Before Profit)		Profit/(Loss) of		Current A/c (After Profit)	
	INR	Dr. INR	Cr. INR	Ratio	Year	Dr. INR	Cr. INR	
Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd	40,00,000	-	6,42,088	50%	74,32,447	-	74,32,447	
Dr. Y Swapna Srinath	40,00,000	-	6,42,088	50%	74,32,447	-	74,32,447	
Total	80,00,000	-	12,84,176	100%	1,48,64,894	-	1,48,64,894	
Net Balance (Cr)							(1,48,64,894)	




 Dr. Pothineni Ramesh Babu
 Designated Partner


 Dr. Swapna Naradhari
 Designated Partner

Place: Vijayawada

Date : 25/04/2026

KOMALI FERTILITY CENTRE LLP
LLPIN: AAN-8110
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2026

Note	Related Party Transactions		Description of the transaction	Transaction for the year		Outstanding Balance	
	Sl. No	Name of the related party		31 March 2026	31 March 2025	31 March 2026	31 March 2025
17	1	Dr. Ramesh Cardiac and Multispeciality Hospitals Pvt. Ltd.	Other medical services	21,11,520	20,10,000		
			Purchase of pharmacy and medical consumables	(1,66,405)	1,43,000	9,78,536	(5,15,342)
18	2	Dr. Swapna Narahari	Other services received	38,01,249	49,45,000		
			Share of profit from LLP	74,32,448	6,42,087	(21,92,832)	(15,96,272)
			Professional Services	1,14,94,325	1,24,30,944		
			Share of profit from LLP	74,32,448	6,42,087		
18	Previous Year's Figures Previous year figures are regrouped or reclassified wherever found necessary to confirm to the groupings or classifications of the current year.						
19	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						



Charu Y. Swamy