

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

We have audited the accompanying financial statements of KOMALI FERTILITY CENTRE – ONGOLE LLP (“the LLP”), which comprise the Balance Sheet as at March 31, 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 LLP's 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: 26208203NTUIAC7105



Komali Fertility Centre LLP- Ongole
LLPIN: ABA-0526
Balance Sheet as on 31 March 2026

Particulars	Note	As at 31 March 2026	As at 31 March 2025
I. PARTNER'S FUNDS AND LIABILITIES			
Partner's Funds			
Partner's Contribution	2	1,00,00,000	1,00,00,000
Liabilities			
Trade payables	3	-	-
Total outstanding dues of micro, small and medium enterprises		-	-
Total outstanding dues of creditors other than micro, small and medium enterprises		3,29,189	2,63,729
Statutory liabilities	4	1,07,036	82,906
Other current liabilities	5	2,69,800	1,61,800
Other non-current liabilities	6	46,06,309	83,34,557
Total		1,53,12,334	1,88,42,992
II. ASSETS			
Property, plant and equipment	7	75,57,782	87,11,916
Current Assets			
Partner's current account	2	69,45,573	91,61,995
Trade receivables	8	3,080	2,095
Cash and cash equivalents	9	7,07,512	6,48,289
Other assets	10	98,387	3,18,698
Total		1,53,12,334	1,88,42,992
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 No: 26208203NTUAC114



For Komali Fertility Centre LLP - Ongole



Mamatha Rayapati

Designated Partner

DIN: 00282854



Doraiswamy Deepa

Designated Partner

DIN: 09451476

Place: Ongole

Date : 25/04/2026

Komali Fertility Centre LLP- Ongole
LLPIN: ABA-0526
Statement of Profit and Loss for the year ended 31 March 2026

Particulars	Note	For the year ended 31 March 2026	For the year ended 31 March 2025
Income			
Revenue from operations	11	1,08,01,793	25,62,021
Other income	12	95,739	1,457
Total Income		1,08,97,532	25,63,478
Expenses			
Employee benefits expense	13	20,25,870	15,67,500
Depreciation and amortization	7	11,54,133	13,53,861
Other expenses	14	57,26,107	49,34,962
Total Expenditure		89,06,110	78,56,323
Net Profit/(Loss) before Tax		19,91,422	(52,92,845)
Tax Expense			
Current tax		-	-
Profit/(Loss) after Tax		19,91,422	(52,92,845)
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



For Komali Fertility Centre LLP - Ongole



Mamatha Rayapati
Designated Partner
DIN: 00282854



Doraiswamy Deepa
Designated Partner
DIN: 09451476

Place: Ongole
Date : 25/04/2026

Komali Fertility Centre LLP- Ongole
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 Profit or Loss before tax	19,91,422	(52,92,845)
Adjustments:		
Depreciation and amortisation	11,54,133	13,53,861
Operating cash flow before working capital changes	31,45,555	(39,38,984)
(Increase)/decrease in Inventories	-	44,160
(Increase)/decrease in trade receivables	(985)	4,558
Increase/(decrease) in current liabilities	89,590	(1,60,863)
Increase/(decrease) in Provisions	(36,20,248)	29,81,400
Increase/(decrease) in Other current assets	2,20,311	3,42,223
Cash generated from operating activities	(1,65,777)	(7,27,507)
Taxes paid	-	-
Net cash generated from / (used) operating activities (A)	(1,65,777)	(7,27,507)
B. Cash flow from investing activities		
Net cash from / (used) in investing activities (B)	-	-
C. Cash flow from financing activities		
Proceeds from Partner's contribution	2,25,000	3,07,850
Net cash from / (used) in financing activities (C)	2,25,000	3,07,850
Net increase / (decrease) in cash and cash equivalents (A+B+C)	59,223	(4,19,657)
Cash and cash equivalents at the opening of the year	6,48,289	10,67,946
Cash and cash equivalents at the end of the year	7,07,512	6,48,289
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



Mamatha Rayapati

Designated Partner

DIN: 00282854



Doraiswamy Deepa

Designated Partner

DIN: 09451476

Place: Ongole

Date : 25/04/2026

Komali Fertility Centre LLP- Ongole
Notes to the financial statements for the year ended 31 March 2026

Note 2:

SCHEDULE OF PARTNERS CAPITAL / CURRENT ACCOUNTS AS ON 31 March 2026							
Partner' Name	Capital.A/c	Current A/c(Before Profit)		Ratio	Profit/(Loss)	Current A/c [After Profit]	
	INR	Dr.INR	Cr.INR		of Year	Dr.INR	Cr.INR
Dr.Deepa	16,00,000	11,11,975		16%	3,18,628	7,93,348	
Dr.K.Prathima	22,00,000	15,28,966		22%	4,38,113	10,90,853	
Dr .Meera Jindal	-	-			-	-	
Dr.Sneha Priya Nalluri	5,00,000	39,642		5%	99,571		59,929
Dr. Ramesh Cardiac & Multi Speciality Hospital	51,00,000	58,39,421		51%	10,15,625	48,23,796	
Dr Swapna Narahari	6,00,000	4,16,991		6%	1,19,485	2,97,505	
Total	1,00,00,000	89,36,995	-	100%	19,91,422	70,05,502	59,929
						Net Balance (Cr)	30,54,427
SCHEDULE OF PARTNERS CAPITAL / CURRENT ACCOUNTS AS ON 31 March 2025							
Partner' Name	Capital.A/c	Current A/c(Before Profit)		Ratio	Profit/(Loss)	Current A/c [After Profit]	
	INR	Dr.INR	Cr.INR		of Year	Dr.INR	Cr.INR
Dr.Deepa	16,00,000	2,65,120		16%	(8,46,855)	11,11,975	
Dr.K.Prathima	22,00,000	3,64,540		22%	(11,64,426)	15,28,966	
Dr .Meera Jindal	-	3,07,850	3,07,850		-	-	
Dr.Sneha Priya Nalluri	5,00,000	-		5%	(2,64,642)	2,64,642	
Dr. Ramesh Cardiac & Multi Speciality Hospital	51,00,000	31,40,069		51%	(26,99,351)	58,39,421	
Dr Swapna Narahari	6,00,000	99,420		6%	(3,17,571)	4,16,991	
Total	1,00,00,000	41,76,999	3,07,850	100%	(52,92,845)	91,61,995	-
						Net Balance (Cr)	8,38,005



Place: Ongole
Date : 25/04/2026

Komali Fertility Centre LLP- Ongole

Mamatha Rayapati
 Designated Partner
 DIN: 00282854

Doraiswamy Deepa
 Designated Partner
 DIN: 09451476

Komali Fertility Centre LLP- Ongole
Notes to the financial statements for the year ended 31 March 2026

Note	Particulars	31 March 2026	31 March 2025
2	Partners Contribution		
	Dr.Deepa	16,00,000	16,00,000
	Dr.K.Prathima	22,00,000	22,00,000
	Dr.Sneha Priya Nalluri	5,00,000	5,00,000
	Dr.Ramesh Cardiac & Multispeciality Hospitals Pvt Ltd	51,00,000	51,00,000
	Dr Swapna Narahari	6,00,000	6,00,000
	Total	1,00,00,000	1,00,00,000
	Partners Current Account		
	Dr.Deepa	(7,93,348)	(11,11,975)
	Dr.K.Prathima	(10,90,853)	(15,28,966)
	Dr.Sneha Priya Nalluri	59,929	(2,64,642)
	Dr.Ramesh Cardiac & Multispeciality Hospitals Pvt Ltd	(48,23,796)	(58,39,421)
	Dr Swapna Narahari	(2,97,505)	(4,16,991)
	Total	(69,45,573)	(91,61,995)
3	Trade payables		
	Total outstanding dues of micro, small and medium enterprises	-	-
	Total outstanding dues of creditors other than micro, small and medium enterprises	3,29,189	2,63,729
	Total	3,29,189	2,63,729
4	Statutory liabilities		
	TDS Payable	1,07,036	82,906
	Total	1,07,036	82,906
5	Other current liabilities		
	Salaries & professional fees payable	2,19,800	1,36,800
	Audit fee payable	50,000	25,000
	Total	2,69,800	1,61,800
6	Other non-current liabilities		
	Payable to related party (refer note:17)	46,06,309	83,34,557
	Total	46,06,309	83,34,557
8	Trade receivables		
	Receivable from customers	3,080	2,095
	Total	3,080	2,095
9	Cash and cash equivalents		
	Cash on Hand	54,695	36,542
	Balance with Banks	6,52,817	6,11,747
	Total	7,07,512	6,48,289



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Komali Fertility Centre LLP- Ongole
Notes to the financial statements for the year ended 31 March 2026

Note	Particulars	31 March 2026	31 March 2025
10	Other Assets		
	Advance suppliers	-	1,26,060
	Prepaid expenses	94,807	1,85,477
	Preliminary expenses	3,580	7,160
	Total	98,387	3,18,698
11	Revenue from operations		
	Supply of services	1,08,01,793	25,62,021
	Total	1,08,01,793	25,62,021
12	Other Income		
	Interest on Income Tax refund	-	1,457
	Sundry Creditors Payables written back	95,739	-
	Total	95,739	1,457
13	Employee benefit expenses		
	Salaries to employees	20,25,870	15,66,000
	Travelling allowance	-	1,500
	Total	20,25,870	15,67,500
14	Other expenses		
	Marketing expenses	15,52,697	13,68,097
	Consumables	9,07,814	6,55,181
	Consultants remunerations	8,64,000	7,68,000
	Electricity charges	3,61,972	3,80,697
	General expensess	3,20,643	3,88,962
	Rent expenses	4,60,795	3,60,004
	Other network doctors	3,27,925	4,78,450
	Hospital maintenance	2,13,892	1,44,782
	Rates & taxes	2,04,494	29,650
	Licence fee	1,06,796	1,06,666
	AMC charges	1,03,485	71,407
	Printing and stationery	59,900	-
	Audit fees	50,000	25,000
	Repair and maintainance - medical equipment	37,990	20,000
	Repair and maintainance - furniture and fixtures	1,25,000	69,830
	Lab/ investigation charges	12,566	47,000
	ROC filing fees	11,800	16,520
	Preliminary expensess written off	3,580	3,580
	Bank charges	758	1,136
	Total	57,26,107	49,34,962



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KOMALI FERTILITY CENTRE LLP
Notes to the financial statements for the year ended 31 March 2026

Note 7: Statement of property, plant and equipment and depreciation as at 31 March 2026

PARTICULARS	OPWDV	ADDITIONS >180 days	ADDITIONS <180 days	DELETIONS	AS AT		DEPRECIATION		NET BLOCK	
					31-Mar-26	31-Mar-25	Rate %	FOR THE YEAR	AS AT 31-Mar-26	AS AT 31-Mar-25
Computers	97,985	-	-	-	97,985	97,985	40%	39,194	58,791	97,985
Electrical Installation	1,32,067	-	-	-	1,32,067	1,32,067	15%	19,810	1,12,257	1,32,067
Furniture and Fixtures	4,44,045	-	-	-	4,44,045	4,44,045	10%	44,404	3,99,641	4,44,045
Medical Equipment	49,38,868	-	-	-	49,38,868	49,38,868	15%	7,40,830	41,98,038	49,38,868
Buildings	30,98,950	-	-	-	30,98,950	30,98,950	10%	3,09,895	27,89,055	30,98,950
TOTAL	87,11,915	-	-	-	87,11,915	87,11,915		11,54,133	75,57,782	87,11,916
Previous Year Figures	1,00,65,776	-	-	-	1,00,65,776	1,00,65,776		13,53,861		

Amount in Rs.



R.L. → *[Signature]*

KOMALI FERTILITY CENTRE LLP-ONGOLE
LLPIN: ABA-0826
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2026

Sl. No.	Name of the related party	Description of the transaction	Transaction for the year		Outstanding Balance	
			31-Mar-26	31 Mar 2025	31-Mar-26	31 Mar 2025
			1	Dr.Ramesh Cardiac and Multispecialty Hospital Private Limited	Trade Payables	-
2	Sanghamitra Hospitals Private Limited	Rental Expense	4,60,795	3,60,000		
		Reimbursement of Electricity charges	3,61,972	3,81,000		
		Lab Services revenue share	7,50,408	6,65,000		
		Radiology Services - revenue share	1,94,653	-	(19,69,779)	(56,98,027)
		OP pharmacy revenue	13,13,975	7,53,000		
		IP revenue	66,86,170	-		
		Other Expenses	24,26,000	23,00,000		

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

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

Particulars	31 Mar 2025	31 Mar 2024
a. the principal amount and the interest due thereon remaining unpaid at the end of accounting year	53,100	-
b. the amount of interest paid by the buyer beyond the appointed day during the accounting year	-	-
c. the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
d. the amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
e. the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

20 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	-	-

