

**WARSEPS HEALTHCARE LLP**  
**LLPIN: AAI-0239**  
**IX/475L, ASTER MEDCITY, KUTTISAHIB ROAD,**  
**NEAR KOTHAD BRIDGE, SOUTH CHITTOOR (PO),**  
**CHERANALLOOR, KOCHI - 682 027**


**Balance Sheet as at 31 March 2026**

(Amount in Rs.)

|           | Particulars   | Notes | As at<br>31 March 2026 | As at<br>31 March 2025 |
|-----------|---|-------|------------------------|------------------------|
| <b>I</b>  | <b>PARTNERS' FUNDS AND LIABILITIES</b>  |       |                        |                        |
| <b>1</b>  | <b>Partners' funds</b>  |       |                        |                        |
| (a)       | Partners' capital account   | 3     |                        |                        |
|           | (i) Partners' contribution  | 3a    | 10,00,000              | 10,00,000              |
|           | (ii) Partners' current account  | 3b    | 95,722                 | 30,282                 |
|           |   |       | <b>10,95,722</b>       | <b>10,30,282</b>       |
| <b>2</b>  | <b>Current liabilities</b>  |       |                        |                        |
| (a)       | Trade payables  | 4     |                        |                        |
|           | (i) Total outstanding dues of micro and small enterprises                       |       | -                      | -                      |
|           | (ii) Total outstanding dues of creditors other than micro and small enterprises |       | 37,500                 | 37,500                 |
|           |   |       | <b>37,500</b>          | <b>37,500</b>          |
|           | <b>Total</b>  |       | <b>11,33,222</b>       | <b>10,67,782</b>       |
| <b>II</b> | <b>ASSETS</b>   |       |                        |                        |
| <b>1</b>  | <b>Non-current assets</b>   |       |                        |                        |
| (a)       | Property, plant and equipment and intangible assets                             | 5     |                        |                        |
|           | (i) Intangible assets   | 5(i)  | 5,50,000               | 5,50,000               |
|           | (ii) Intangible assets under development  | 5(ii) | 1,20,140               | 54,700                 |
|           |   |       | <b>6,70,140</b>        | <b>6,04,700</b>        |
| <b>2</b>  | <b>Current assets</b>   |       |                        |                        |
| (a)       | Cash and bank balances  | 6     | 13,082                 | 13,082                 |
| (b)       | Short term loans and advances   | 7     | 4,50,000               | 4,50,000               |
|           |   |       | <b>4,63,082</b>        | <b>4,63,082</b>        |
|           | <b>Total</b>  |       | <b>11,33,222</b>       | <b>10,67,782</b>       |
|           | Brief about the Entity  | 1     |                        |                        |
|           | Summary of significant accounting policies                                      | 2     |                        |                        |
|           | The accompanying notes are an integral part of the financial statements         |       |                        |                        |

For **B R V S & CO**  
Chartered Accountants  
Firm Regn. No.0251595




  
**K.V. Subramanian - Partner**  
M.No.208712  
UDIN: 26208712ATRNWE9978

Place : Calicut  
Date : 15-04-2026

For **M/s. WARSEPS HEALTHCARE LLP**  
(LLPIN: AAI-0239)

Aster DM Multispecialty  
Hospitals Pvt Ltd

DM Med City Hospitals  
(India) Pvt Ltd

  
**Abdul Salam Ameerli**  
Designated Partner  
DPIN: 08091822

  
**Sunil Kumar MR**  
Designated Partner  
DPIN: 09045676

Place : Kochi  
Date : 15-04-2026

Place : Bangalore  
Date : 15-04-2026



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**CHERANALLOOR, KOCHI - 682 027**

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

(Amount in Rs.)

|   | Particulars  | Note | For the year ended<br>31 March 2026 | For the year ended<br>31 March 2025 |
|---|--|------|-------------------------------------|-------------------------------------|
| I   | Revenue from operations                                    |      | -                                   | -                                   |
| II  | Other income   |      | -                                   | -                                   |
| III   | <b>Total income (I+II)</b>                                 |      | -                                   | -                                   |
| IV  | <b>Expenses</b>  |      |                                     |                                     |
| (a)   | Other expenses   | 8    | 38,068                              | 42,359                              |
|   | <b>Total expenses</b>                                      |      | <b>38,068</b>                       | <b>42,359</b>                       |
| V   | <b>Loss before Partners' Remuneration and tax (III-IV)</b> |      | <b>(38,068)</b>                     | <b>(42,359)</b>                     |
| VI  | Partners' Remuneration                                     |      | -                                   | -                                   |
| VII   | <b>Loss before Tax (V-VI)</b>                              |      | <b>(38,068)</b>                     | <b>(42,359)</b>                     |
| VIII  | <b>Tax expense:</b>  |      |                                     |                                     |
| (a)   | Current tax  |      | -                                   | -                                   |
| IX  | <b>Loss after tax for the year (VII-VIII)</b>              |      | <b>(38,068)</b>                     | <b>(42,359)</b>                     |
| The accompanying notes are an integral part of the financial statements |  |      |                                     |                                     |

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



**K.V. Subramanian - Partner**  
M.No.208712

UDIN: 26208712ATRNWE9978

Place : Calicut  
Date : 15-04-2026



**For M/s. WARSEPS HEALTHCARE LLP**  
(LLPIN: AAI-0239)

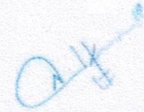
Aster DM Multispecialty  
Hospitals Pvt Ltd

DM Med City Hospitals  
(India) Pvt Ltd



**Abdul Salam Ameerli**  
Designated Partner  
DPIN: 08091822

Place : Kochi  
Date : 15-04-2026



**Sunil Kumar M R**  
Designated Partner  
DPIN: 09045676

Place : Bangalore  
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**NEAR KOTHAD BRIDGE, SOUTH CHITTOOR (PO),**  
**CHERANALLOOR, KOCHI - 682 027**

Statement Of Cash Flow for the year ended 31 March 2026

(Amount in Rs.)

| Particulars   | For the year ended<br>31 March 2026 | For the year ended<br>31 March 2025 |
|---|-------------------------------------|-------------------------------------|
| <b>Cash flow from operating activities</b>                              |                                     |                                     |
| Loss before tax   | (38,068)                            | (42,359)                            |
| <b>Cash flow before working capital changes</b>                         | <b>(38,068)</b>                     | <b>(42,359)</b>                     |
| Increase/(Decrease) in payables   | -                                   | 4,500                               |
| (Increase)/decrease in other current assets                             | -                                   | 2,000                               |
| <b>Cash generated from operations</b>                                   | <b>(38,068)</b>                     | <b>(35,859)</b>                     |
| Income tax paid   | -                                   | -                                   |
| <b>Net cash generated from operating activities</b>                     | <b>(38,068)</b>                     | <b>(35,859)</b>                     |
| <b>Cash flow from investing activities</b>                              |                                     |                                     |
| Purchase of intangible assets under development                         | (65,440)                            | -                                   |
| <b>Net cash used in investing activities</b>                            | <b>(65,440)</b>                     | <b>-</b>                            |
| <b>Cash flow from financing activities</b>                              |                                     |                                     |
| Increase in partner's Current account                                   | 1,03,508                            | 35,900                              |
| <b>Net cash generated from financing activities</b>                     | <b>1,03,508</b>                     | <b>35,900</b>                       |
| <b>Net increase/(decrease) in cash and cash equivalents</b>             | <b>-</b>                            | <b>41</b>                           |
| Add: Opening cash and cash equivalents                                  | 13,082                              | 13,041                              |
| <b>Closing cash and cash equivalents (Note 6)</b>                       | <b>13,082</b>                       | <b>13,082</b>                       |
| The accompanying notes are an integral part of the financial statements |                                     |                                     |

For BRVS & CO  
Chartered Accountants  
Firm Regn. No.025159S

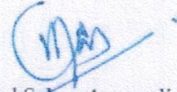



K.V. Subramanian - Partner  
M.No.208712  
UDIN: 26208712ATRNWE9978

Place : Calicut  
Date : 15-04-2026

For M/s. WARSEPS HEALTHCARE LLP

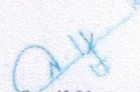
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DPIN: 09045676

Place : Bangalore  
Date : 15-04-2026



WARSEPS HEALTHCARE LLP

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

Note - 3 Partners' capital account

Note - 3a Partners' contribution account

(Amount in Rs.)

| Sr. No. | Name of Partner                           | Agreed contribution | Share of profit/ (loss) (%) | As at 1 April 2025 (Opening Balance) | Introduced/ contributed during the year | Withdrawals during the year | Share of profit/ (loss) for the year | As at 31 March 2026 (Closing Balance) |
|---------|---|---------------------|-----------------------------|--------------------------------------|---|-----------------------------|--------------------------------------|---------------------------------------|
| 1       | DM Med City Hospitals (India) Pvt Ltd     | 99%                 | 99%                         | 9,90,000                             | -                                       | -                           | -                                    | 9,90,000                              |
| 2       | Aster DM Multispecialty Hospitals Pvt Ltd | 1%                  | 1%                          | 10,000                               | -                                       | -                           | -                                    | 10,000                                |
|         |   |                     |                             | 10,00,000                            | -                                       | -                           | -                                    | 10,00,000                             |
|         | Previous Year (PY)                        |                     |                             | 10,00,000                            | -                                       | -                           | -                                    | 10,00,000                             |

Note - 3b Partners Current Account

(Amount in Rs.)

| Sr. No. | Name of Partner                           | Share of profit/ (loss) (%) | As at 1 April 2025 (Opening Balance) | Introduced/ contributed during the year | Withdrawals during the year | Share of profit/ (loss) for the year | As at 31 March 2026 (Closing Balance) |
|---------|---|-----------------------------|--------------------------------------|---|-----------------------------|--------------------------------------|---------------------------------------|
| 1       | DM Med City Hospitals (India) Pvt Ltd     | 99%                         | 32,266                               | 1,03,508                                | -                           | (37,687)                             | 98,086                                |
| 2       | Aster DM Multispecialty Hospitals Pvt Ltd | 1%                          | (1,984)                              | -                                       | -                           | (381)                                | (2,364)                               |
|         |   |                             | 30,282                               | 1,03,508                                | -                           | (38,068)                             | 95,722                                |
|         | Previous Year (PY)                        |                             | 36,741                               | 35,900                                  | -                           | (42,359)                             | 30,282                                |



**WARSEPS HEALTHCARE LLP**

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

**4 Trade payables**

(Amount in Rs.)

| Particulars  | As at         | As at         |
|--|---------------|---------------|
|  | 31 March 2026 | 31 March 2025 |
| Trade payables   |               |               |
| - Total outstanding dues of micro and small enterprises                      | -             | -             |
| - Total outstanding dues of creditors other than micro and small enterprises | 37,500        | 37,500        |
| <b>Total</b>   | <b>37,500</b> | <b>37,500</b> |

**4.1 Trade payables ageing schedule**

| Particulars  | As at         | As at         |
|--|---------------|---------------|
|  | 31 March 2026 | 31 March 2025 |
| Outstanding for following periods from due date of payment |               |               |
| Less than 1 year   | 37,500        | 37,500        |
| 1 to 2 years   | -             | -             |
| 2 to 3 years   | -             | -             |
| More than 3 years  | -             | -             |
| <b>Total</b>   | <b>37,500</b> | <b>37,500</b> |

**5 Property, plant and equipment and intangible assets**

**5(a) Intangible assets**

| Particulars             | Intangible assets |                 |
|-------------------------|-------------------|-----------------|
|                         | Goodwill          | Total           |
| <b>Gross Block</b>      |                   |                 |
| At 1 April 2024         | 5,50,000          | 5,50,000        |
| Additions               | -                 | -               |
| Deductions/ Adjustments | -                 | -               |
| <b>At 31 March 2025</b> | <b>5,50,000</b>   | <b>5,50,000</b> |
| At 1 April 2025         | 5,50,000          | 5,50,000        |
| Additions               | -                 | -               |
| Deductions/ Adjustments | -                 | -               |
| <b>At 31 March 2026</b> | <b>5,50,000</b>   | <b>5,50,000</b> |
| <b>Amortization</b>     |                   |                 |
| At 1 April 2024         | -                 | -               |
| Additions               | -                 | -               |
| Deductions/ Adjustments | -                 | -               |
| <b>At 31 March 2025</b> | <b>-</b>          | <b>-</b>        |
| At 1 April 2025         | -                 | -               |
| Additions               | -                 | -               |
| Deductions/ Adjustments | -                 | -               |
| <b>At 31 March 2026</b> | <b>-</b>          | <b>-</b>        |
| <b>Net Block</b>        |                   |                 |
| At 31 March 2026        | 5,50,000          | 5,50,000        |
| At 31 March 2025        | 5,50,000          | 5,50,000        |



WARSEPS HEALTHCARE LLP

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

5 Property, plant and equipment and intangible assets

5 (ii) Intangible assets under development

(Amount in Rs.)

Ageing schedule of intangible assets under development

| Particulars                        | Amount in intangible assets under development for a period of |               |           |                   | Total           |
|------------------------------------|---|---------------|-----------|-------------------|-----------------|
|                                    | Less than 1 year  | 1-2 years     | 2-3 years | More than 3 years |                 |
| <b>Balance as at 31 March 2026</b> |   |               |           |                   |                 |
| Projects in progress               | 65,440  | 54,700        | -         | -                 | 1,20,140        |
| <b>Total</b>                       | <b>65,440</b>   | <b>54,700</b> | <b>-</b>  | <b>-</b>          | <b>1,20,140</b> |
| <b>Balance as at 31 March 2025</b> |   |               |           |                   |                 |
| Projects in progress               | 54,700  | -             | -         | -                 | 54,700          |
| <b>Total</b>                       | <b>54,700</b>   | <b>-</b>      | <b>-</b>  | <b>-</b>          | <b>54,700</b>   |

As on the date of the balance sheet, there are no intangible assets under development projects whose completion is overdue or has exceeded the cost compared to its revised plan.



**WARSEPS HEALTHCARE LLP**

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

(Amount in Rs.)

**6 Cash and Bank Balances**

| Particulars |                                  | As at<br>31 March 2026 | As at<br>31 March 2025 |
|-------------|----------------------------------|------------------------|------------------------|
|             | <u>Cash and cash equivalents</u> |                        |                        |
| (a)         | On current accounts              | 13,082                 | 13,082                 |
|             | <b>Total</b>                     | <b>13,082</b>          | <b>13,082</b>          |

**7 Loans and advances**

| Particulars |  | As at<br>31 March 2026 | As at<br>31 March 2025 |
|-------------|--|------------------------|------------------------|
| (a)         | Other loans and advances   |                        |                        |
|             | Advance to Aster Research Foundation Trust (Formerly known as MIMS Research Foundation Trust) (refer Note 9) | 4,50,000               | 4,50,000               |
|             | <b>Total</b>   | <b>4,50,000</b>        | <b>4,50,000</b>        |



**WARSEPS HEALTHCARE LLP**

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

(Amount in Rs.)

**8 Other Expenses**

| Particulars                | For the year ended<br>31 March 2026 | For the year ended<br>31 March 2025 |
|----------------------------|-------------------------------------|-------------------------------------|
| (a) Bank charges           | -                                   | 59                                  |
| (b) Auditor's remuneration | 29,500                              | 34,000                              |
| (c) Professional fees      | 8,450                               | 8,000                               |
| (d) ROC filing fees        | 118                                 | 300                                 |
| <b>Total</b>               | <b>38,068</b>                       | <b>42,359</b>                       |

**Note-**

| Particulars                   | For the year ended<br>31 March 2026 | For the year ended<br>31 March 2025 |
|-------------------------------|-------------------------------------|-------------------------------------|
| <b>Auditor's remuneration</b> |                                     |                                     |
| For statutory audit           | 29,500                              | 34,000                              |
| <b>Total</b>                  | <b>29,500</b>                       | <b>34,000</b>                       |



**WARSEPS HEALTHCARE LLP**  
Notes forming part of the financial statements for the year ended 31 March 2026

| <b>9 Related Parties</b>   |  |  |                          |               |                     |               |
|--|--|--|--------------------------|---------------|---------------------|---------------|
| <b>A. Related party relationships</b>  |  |  |                          |               |                     |               |
| Sl. No.  | Nature of relationship   | Name of the related party  |                          |               |                     |               |
| 1  | Ultimate holding company   | Aster DM Healthcare Limited  |                          |               |                     |               |
| 2  | Holding Company/ Partner   | DM Med City Hospitals (India) Pvt Ltd  |                          |               |                     |               |
| 3  | Partner  | Aster DM Multispecialty Hospitals Pvt Ltd  |                          |               |                     |               |
| 4  | Entities under common control/ Entities over which the Firm has significant influence (Others) | Aster Research Foundation Trust (Formerly known as MIMS Research Foundation Trust) |                          |               |                     |               |
| <b>B. Related party transactions</b>   |  |  |                          |               |                     |               |
| (Amount in Rs.)  |  |  |                          |               |                     |               |
| 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  | Aster Research Foundation Trust (Formerly known as MIMS Research Foundation Trust)             | Advance given  |                          |               | 4,50,000            | 4,50,000      |
| 2  | DM Med City Hospitals (India) Pvt Ltd  | Introduction/ Contribution in current account                                      | 1,03,508                 | 35,900        | 98,086              | 32,266        |
| 3  | Aster DM Multispecialty Hospitals Pvt Ltd  | Introduction/ Contribution in current account                                      |                          |               | 2,364               | -1,584        |
| <b>10 Segment reporting</b>  |  |  |                          |               |                     |               |
| The LLP operations comprises of only one segment viz., is engaged in the business of developing, manufacturing, trading or advising/ assisting, to third party for manufacturing, various medical devices including but not limited to medical management of various diseases. The LLP's operations are in India and therefore there are no secondary geographical segments. |  |  |                          |               |                     |               |
| <b>11 Previous Year's Figures</b>  |  |  |                          |               |                     |               |
| Previous year figures are regrouped or reclassified wherever found necessary to conform to the groupings or classifications of the current year.   |  |  |                          |               |                     |               |

For BRVS & CO  
Chartered Accountants  
(Firm Regn. No. 0251595)

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Partner  
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