

LLP Master Data

LLP Name	KOMALI FERTILITY CENTRE LLP
PAN	AAYFR9663C
Date of Incorporation	19/12/2018
LLPIN	AAN-8110
ROC Code	ROC-Vijayawada
Registered Address	77-36-4, Prakash Nagar, Vijayawada Krishna,
Email Id	nagendrakumars@rameshhospitals.com
Total Obligation of Contribution	8000000
Description of main division	Health and Social Work
Financial Year Ended	31-03-2021
Assessment Year	2021 - 22
IT Jurisdiction	
Status	Limited Liability Partnership
Residential Status	Resident

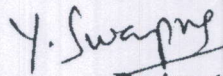
Details of Partners		
Name	DIN/PAN	Capital Contribution
Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd.	DIN: 01879436 PAN: AAACC8955H	50%
DR.Swapna Narahari	DIN: 08309205	50%

Details of Designated Partners		
Name	Details	DIN/PAN
Dr. Pothineni Ramesh Babu	Nominee of Partner Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd.	DIN: 0001879436 PAN: ACGPP1049N
Dr. Swapna Narahari	Partner	DIN: 0008309205

Details of Bank Account		
Bank	Account No.	IFSC Code
HDFC Bank	50200036356168	HDFC0000109

Place: Hyderabad
Date : 19/06/2021

For Komali Fertility Centre LLP


 Designated Partner

INDEPENDENT AUDITOR'S REPORT

To

The Partners
KOMALI FERTILITY CENTRE LLP

Report on the Financial Statements

We have audited the accompanying financial statements of **KOMALI FERTILITY CENTRE LLP** ("the LLP"), which comprise the Balance Sheet as at **March 31, 2021**, and the Statement of Profit and Loss for the year then ended and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the LLP in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the LLP'S preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

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 Act 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, 2021**, and its profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

We report that:

- a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) in our opinion, proper books of account as required by law have been kept by the LLP so far as it appears from our examination of those books.
- c) the Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account
- d) in our opinion, the aforesaid financial statements comply with the Indian Accounting Standards, to the extent applicable.

For M/s. P. S. Kumar & Associates
Chartered Accountants
Firm Registration No: 012083S


CA. P. Sasi Kumar, FCA

Partner
Membership No. 208203



Place: Hyderabad
Date : 19/06/2021

KOMALI FERTILITY CENTRE LLP

Balance Sheet as on March 31, 2021

(in Rs.)

Particulars	Note	As at 31 Mar 2021	As at 31 Mar 2020
I. CONTRIBUTION AND LIABILITIES			
Partner's Funds			
Contribution received	2	80,00,000	80,00,000
Partner's current account	3	11,75,436	
Liabilities			
Trade payables	4	5,49,692	14,45,511
Statutory liabilities	5(c)	1,27,745	1,54,684
Advances from patients	5(b)	2,52,801	1,65,795
Provisions	5(a)	4,68,666	7,35,965
Total		1,05,74,339	1,05,01,955
II. ASSETS			
Fixed Assets			
	6	44,48,936	52,49,944
Current Assets			
Partner's current account	3		13,98,211
Inventories	7	1,32,109	3,52,749
Trade receivables	8	6,69,836	4,68,514
Cash and cash equivalents	9	7,83,122	2,70,850
Current Investments	10	45,34,935	27,61,687
Other Advances	11	5,401	-
Total		1,05,74,339	1,05,01,955
Significant accounting policies	1		

The notes referred to above form an integral part of the financial statements

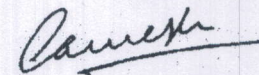
As per our report of even date attached.
 For M/s. P. S. Kumar & Associates
 Chartered Accountants
 Firm Registration No: 0120835

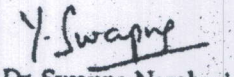

 CA. P. Sasi Kumar, FCA
 Partner
 Membership No. 208203



Place: Hyderabad
 Date : 19/06/2021

For and on Behalf of the LLP


 Dr. Pothineni Ramesh Babu
 Designated Partner
 DIN: 0001879436


 Dr. Swapna Narahari
 Designated Partner
 DIN: 0008309205

KOMALI FERTILITY CENTRE LLP

Statement of Profit and Loss for the year ended Mar 31, 2021

(in Rs.)

Particulars	Note	For the Year ended 31 Mar 2021	For the Year ended 31 Mar 2020
Income			
Revenue from operations	12	2,16,63,966	1,75,17,613
Other Income	13	1,75,261	44,334
Total income		2,18,39,227	1,75,61,947
Expenses			
Purchase of Medicines and consumables	14	40,84,226	36,92,962
Employee benefit expenses	15	6,03,870	1,47,779
Other expenses	16	94,78,757	76,47,855
Depreciation and amortization	6	8,01,008	9,51,352
Total expenditure		1,49,67,860	1,24,39,948
Net Profit/(Loss) before Tax		68,71,367	51,21,999
Tax Expense			
Current Tax		22,03,152	11,79,881
Taxes for the earlier period		94,569	Nil
Deferred tax		Nil	Nil
Profit/(Loss) after Tax		45,73,646	39,42,118
Profit/(Loss) transferred to Partners' account			
Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd		22,86,823	19,71,059
Dr. Y Swapna Srinath		22,86,823	19,71,059
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: 0120835

(Signature)

CA. P. Sasi Kumar, FCA

Partner

Membership No. 208203

Place: Hyderabad

Date: 19/06/2021



For and on Behalf of the LLP

(Signature)

Dr. Pothineni Ramesh Babu

Designated Partner

DIN: 0001879436

(Signature)

Dr. Swapna Narahari

Designated Partner

DIN: 0008309205

Komali Fertility Centre LLP

Notes to the financial statements

(in Rs.)

Note	Particulars	31 Mar 2021	31 Mar 2020
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	5,87,718	(6,99,105)
	Dr. Y Swapna Srinath	5,87,718	(6,99,105)
	Total	11,75,436	(13,98,211)
4	Trade payables		
	Trade Payables	5,49,692	14,45,511
	Total	5,49,692	14,45,511
5	Current Liabilities		
	(a) Provisions		
	Provision for Salaries	-	
	Provision for Income Tax	3,99,291	6,68,465
	Provision for Audit Fee	69,375	67,500
		4,68,666	7,35,965
	(b) Statutory liabilities		
	TDS Payable -194I	-	12,500
	TDS Payable -194C	1,875	
	TDS Payable -194J	1,25,870	1,42,184
		1,27,745	1,54,684
	(c) Advances from patients	2,52,801	1,65,795
		2,52,801	1,65,795
	Total	8,49,212	10,56,444
6	Fixed Assets		
	Gross Fixed assets(including intangible assets)	52,49,944	62,01,296
	Less: Depreciation and amortization	8,01,008	9,51,352
	Net fixed assets	44,48,936	52,49,944
7	Inventories		
	Stock in Hand - Pharmacy	1,32,109	3,52,749
	Total	1,32,109	3,52,749
8	Trade receivables		
	Cash and Credit Patients Outstanding	15,180	
	RCRF-Card	21,340	25,300
	Receivable from customers	6,33,316	4,43,214
	Total	6,69,836	4,68,514



Komali Fertility Centre LLP

Notes to the financial statements

(in Rs.)

Note	Particulars	31 Mar 2021	31 Mar 2020
9	Cash and cash equivalents		
	Cash on Hand	3,43,205	29,716
	Balance with Banks	4,39,917	2,41,134
	Total	7,83,122	2,70,850
10	Current Investments		
	Fixed Deposits	-	22,50,000
	Interest accrued on FD	-	11,687
	Mutual Funds (NAV- Rs.45,74,677)	45,34,935	5,00,000
	Total	45,34,935	27,61,687
11	Other Advances		
	Other Advances	5,401	-
	Total	5,401	-
12	Revenue from operations		
	Supply of services	2,16,63,966	1,75,17,613
	Total	2,16,63,966	1,75,17,613
13	Other Income		
	Interest On Fixed Deposits	51,948	24,334
	Gain on Sale of Mutual Funds	35,235	-
	Sundry credit balances written back	88,078	20,000
	Total	1,75,261	44,334
14	Purchase of Medicines and consumables		
	Purchase of medicines and surgical disposables	38,63,585	36,65,929
		38,63,585	36,65,929
	Opening Inventory	3,52,749	3,79,782
	Less: Closing Inventory	1,32,109	3,52,749
	Change in inventories	2,20,640	27,033
		40,84,226	36,92,962
15	Employee benefit expenses		
	Salaries to employees	6,03,870	1,47,779
	Total	6,03,870	1,47,779
16	Other expenses		
	Consultants Remunerations	58,74,676	46,39,335
	Licence Fee	3,67,500	15,00,000
	Medical Services RH	9,37,500	-
	Marketing Expenses	10,80,218	8,19,515



Komali Fertility Centre LLP

Notes to the financial statements

(in Rs.)

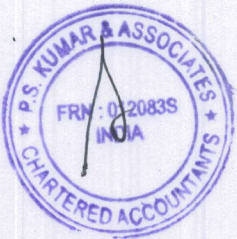
Note	Particulars	31 Mar 2021	31 Mar 2020
	Travelling Expenses	1,78,399	1,67,072
	Other Network Doctors	5,34,250	1,26,500
	Outside Investigation	1,46,075	87,500
	Rates & Taxes	52,016	58,506
	Printing And Stationery	81,124	50,764
	Bank Charges	58,076	40,608
	Statutory Audit Fees	40,000	40,000
	Tax Audit fee	35,000	35,000
	Professional Charges	13,000	27,500
	Patient Welfare Expenses	42,225	24,124
	ROC Filing Fees	3,000	12,800
	Postage and Courier	525	10,767
	Repairs And Maintenance - Others	-	5,762
	Camp Expenses	23,265	-
	Hospital Maintenance	-	2,101
	Interest On Belated Remittance Of Taxes	11,908	-
	Total	94,78,757	76,47,855



KOMALI FERTILITY CENTRE LLP
Fixed Asset Cum Depreciation Statement as at 31st March, 2021

Amount in Rs.

PARTICULARS	OP WDV	ADDITIONS >180 days	ADDITIONS <180 days	DELETIONS	AS AT	Rate %	FOR THE YEAR	NET BLOCK	
					31-Mar-21			AS AT 31-Mar-21	AS AT 31-Mar-20
Computers	48,768				48,768	40%	19,507	29,261	48,768
Intangible Assets	13,920				13,920	40%	5,568	8,352	13,920
Electrical Installation	7,94,242				7,94,242	15%	1,19,136	6,75,106	7,94,242
Furniture and Fixtures	43,120				43,120	10%	4,312	38,808	43,120
Medical Equipment	43,49,893				43,49,893	15%	6,52,484	36,97,409	43,49,893
TOTAL	52,49,943	-	-	-	52,49,943		8,01,008	44,48,936	52,49,943

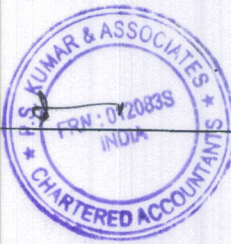


Komali Fertility Centre LLP
LLPIN: AAN-8110

SCHEDULE OF PARTNERS CAPITAL / CURRENT ACCOUNTS AS ON 31-03-2021							
Partner Name	Capital A/c INR	Current A/c (Before Profit)		Ratio	Profit/(Loss) of Year	Current A/c (After Profit)	
		Dr. INR	Cr. INR			Dr. INR	Cr. INR
Dr. Ramesh Cardiac and Multispeciality Hospital (P) Ltd	4000000	1699105		50%	2286823		5,87,718
Dr. Y Swapna Srinath	4000000	1699105		50%	2286823		5,87,718
Total	8000000	33,98,211		100%	4573646		11,75,436
						Net Balance (Cr)	11,75,436

Place: Hyderabad
Date: 19/06/2021

(Handwritten initials)



Net Balance (Cr) 11,75,436
Komali Fertility Centre LLP
(Signature)
Dr. Pothineni Ramesh Babu Designated Partner
(Signature)
Dr. Swapna Narahari Designated Partner