Independent Auditor's Report

To the Partners of Medinova Millenium MRI Services LLP

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Medinova Millenium MRI Services LLP ("the LLP"), which comprise the Balance Sheet as at 31st March, 2022 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.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the LLP as at March 31st, 2022 and of its financial performance for the year then ended in accordance with the Indian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) issued by 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other 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 opinion.

Other Matter

The comparative financial information of the LLP for the year ended 31st March, 2021 is based on the previously issued financial statements which were audited by the predecessor auditor who expressed unqualified opinion vide report dated 23rd April, 2021.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Indian Accounting Standards, and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement, due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

M. ANANDAM & CO. SECUNDERABAD CHARTERED ACCOUNTANTS

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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 entity'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 entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone financial statements.

M.ANANDAM & CO. SECUNDERABAD CHARTERED ACCOUNTANTS

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 Anandam & Co.,
Chartered Accountants
(Firm Regn. No. 000125S)

M. ANANDAM & CO. SECUNDERABAD CHARTERED ACCOUNTANTS

Madhuri Chimalgi
Partner
Membership No. 235955

UDIN: 22235955AJCPLV7874

Place: Hyderabad
Date: 17-05-2022

MEDINOVA MILLENNIUM MRI SERVICES LLP

1, Sarat Chatterjee Avenue, Ravindra Sarobar Stadium, Kolkata - 700029

(Rs in Lakhs)

BALANCE SHEET AS AT 31.03.2022

Sl No.	PARTICULARS	Schedule No	As at 31.03.2022	As at 31.03.2021
I	**ASSETS**			
1	**A. Non Current Assets**			
	a. Property plant and Equipment	1	68.90	97.55
	b. Financial Assets			
	(i) Others	2	1.45	-
2	**B. Current Assets**			
	a. Inventories	3	1.13	1.57
	b. Financial Assets			
	(i) Trade Receivables	4(a)	3.27	7.40
	(ii) Cash and cash equivalents	5	0.27	0.33
	c. Current Tax Assets	6(a)	1.80	3.53
	d. Other Current Assets	6(b)	0.46	0.44
	TOTAL ASSETS		**77.28**	**110.82**
II	**CONTRIBUTION & LIABILITIES**			
1	**A. Partners Funds**			
	a. Contribution Received	7	230.27	230.27
	b.Other Equity (Profit & Loss Balance)	8	(267.47)	(298.11)
2	**B. Liabilities**			
	a. Non Current Liabilities			
	(i) Provisions	9 (a)	-	31.04
	(ii) Deferred Tax Liabilities (net)	10	1.74	8.11
	b. Current Liabilities			
	(i) Financial Liabilities			
	- Borrowings	11	63.46	119.69
	- Trade payables	12		
	(i) Total outstanding dues of micro and small enterprises		0.23	-
	(ii) Total outstanding dues of creditors other than micro and small enterprises		12.88	17.81
	(ii) Other Current Liabilities	13	2.03	2.01
	(iii) Provisions	9(b)	34.14	-
	Significant Accounting Policies & Notes to Accounts	20 - 30		
	TOTAL CONTRIBUTION & LIABILITIES		**77.28**	**110.82**

Schedules referred to above form integral part of financial statements

As per our report of even date

For M. Anandam & Co.,
Chartered Accountants
ICAI Firm Registration No: 000125S

M. ANANDAM & CO. SECUNDERABAD CHARTERED ACCOUNTANTS

Madhuri Chimalgi
Partner
Membership Number: 235955
Place : Hyderabad
Date : 17th May 2022

For Medinova Millennium MRI Services LLP

K Sunil Chandra
Designated Partner
(DIN: 01409332)
Hyderabad
Date : 17th May 2022

Dr Sura Surendranath Reddy
Designated Partner
(DIN: 00108599)
Hyderabad
Date : 17th May 2022

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(Rs in Lakhs)

Statement Of Profit And Loss For The Year Ended 31.03.2022

PARTICULARS	Schedule No.	Year Ended 31.03.2022	Year Ended 31.03.2021
(i) Income			
Revenue from operations	14	169.71	142.90
Other Income	15	0.10	-
Total Income		**169.81**	**142.90**
(ii) Expenses			
Cost of Material Consumed	16	11.17	11.74
Employees Benefits Expense	17	16.30	14.22
Finance Costs	18	9.91	15.39
Depreciation Expense	1	28.64	39.46
Other Expenses	19	79.52	95.12
Total expenditure		**145.54**	**175.93**
(iii) Profit / (Loss) before Taxes (i-ii)		24.27	(33.03)
(iv) Tax Expenses			
- Current Tax		-	-
- Deferred Tax		(6.37)	(6.93)
(v) Profit / (Loss) for the year (iii-iv)		30.64	(26.10)
(vi) Other Comprehensive Income		-	-
(vii)Total Comprehensive Income for the period (v+vi)		30.64	(26.10)
Significant Accounting Policies & Notes to Accounts	20 - 30		

Schedules referred to above form integral part of financial statements

As per our report of even date
For M. Anandam & Co.
Chartered Accountants
ICAI Firm registration number: 000125S

Madhuri Chimalgi
Partner
Membership Number: 235955
Place : Hyderabad
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M. ANANDAM & CO. ★ SECUNDERABAD ★ CHARTERED ACCOUNTANTS

MEDINOVA MILLENNIUM MRI SERVICES LLP ★

MEDINOVA MILLENNIUM MRI SERVICES LLP

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(Rs in Lakhs)

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2022

Particulars	Year ended 31.03.2022	Year ended 31.03.2021
A.Cash flows from operating activities		
Profit/(loss) before tax	24.27	(33.03)
Adjustments to reconcile Profit before tax to net cash flows		
Depreciation and amortisation expense	28.64	39.46
Interest Received		-
Interest expense	9.91	14.42
Operating Profit before working capital changes	62.82	20.86
Changes in working capital		
(Increase)/decrease in trade receivables	4.13	8.44
(Increase) decrease in inventories	0.45	0.21
(Increase) decrease in current tax assets	1.73	(1.11)
(Increase)/decrease in other current assets	(0.02)	0.11
Increase/(decrease) in trade payables	(4.70)	(5.75)
Increase/(decrease) in other current liabilities	0.02	(0.11)
Increase/(decrease) in other assets	(1.45)	-
Cash generated from operating Activities	**62.97**	**22.66**
Income taxes paid	-	-
Net cash flow from operating activities (A)	**62.97**	**22.66**
B. Cash flows from investing activities	-	-
Net cash used in investing activities (B)	-	-
C. Cash flows from financing activities		
Repayment of short-term borrowings	(56.23)	(10.76)
Finance cost paid on borrowings	(6.80)	(11.60)
Net cash used/generated from financing activities (C)	**(63.03)**	**(22.37)**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(0.06)**	**0.29**
Opening balance of cash and cash equivalents	0.33	0.04
Closing balance of cash and cash equivalents	**0.27**	**0.33**
Cash and cash equivalents as per above comprise:		
Cash on hand	0.27	0.33
Balances with banks - on Current Accounts	-	-
Total cash and cash equivalents	**0.27**	**0.33**

Schedules Referred to Above Form Integral Part of Financial Statements

As per our report of even date

For M. Anandam & Co.,
Chartered Accountants
ICAI Firm Registration No: 000125S

M. ANANDAM & CO. ★ SECUNDERABAD ★ CHARTERED ACCOUNTANTS

Madhuri Chimalgi
Partner
Membership Number: 235955
Place : Hyderabad
Date : 17th May 2022

For Medinova Millennium MRI Services LLP

K Sunil Chandra
Designated Partner
(DIN: 01409332)
Hyderabad
Date : 17th May 2022

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(DIN: 00108599)
Hyderabad
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SCHEDULED FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

SCHEDULE :1 - PROPERTY, PLANT & EQUIPMENT

(Rs in Lakhs)

Particulars	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
	01.04.2021	Additions	Deletions	31.03.2022	01.04.2021	Additions	Deletions	31.03.2022	31.03.2022	31.03.2021
Plant & Machinery	6.09	-	-	6.09	4.92	0.33	-	5.25	0.84	1.17
Plant & Machinery-Medical	482.22	-	-	482.22	388.93	27.74	-	416.67	65.55	93.30
UPS & Transformers	7.93	-	-	7.93	6.48	0.32	-	6.80	1.13	1.44
Computers	0.92	-	-	0.92	0.82	-	-	0.82	0.10	0.10
Furniture and Fixtures & Electricals	3.20	-	-	3.20	2.88	-	-	2.88	0.32	0.32
Civil works	3.87	-	-	3.87	2.65	0.25	-	2.90	0.97	1.22
Total	**504.22**	-	-	**504.22**	**406.67**	**28.64**	-	**435.31**	**68.90**	**97.55**

FY 2020-21

(Rs in Lakhs)

Particulars	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
	01.04.2020	Additions	Deletions	31.03.2021	01.04.2020	For the Year	Deletions	31.03.2021	31.03.2021	31.03.2020
Plant & Machinary	6.09	-	-	6.09	4.46	0.46	-	4.92	1.17	130.90
Plant & Machinary-Medical	482.22	-	-	482.22	351.33	37.60	-	388.93	93.30	1.63
Ups & Transformers	7.93	-	-	7.93	5.64	0.84	-	6.48	1.44	2.28
Computers	0.92	-	-	0.92	0.77	0.05	-	0.82	0.10	0.15
Furniture and Fixtures & Electricals	3.20	-	-	3.20	2.69	0.19	-	2.88	0.32	0.51
Civil works	3.87	-	-	3.87	2.33	0.32	-	2.65	1.22	1.54
Total	**504.22**	-	-	**504.22**	**367.22**	**39.46**	-	**406.67**	**97.55**	**137.01**

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SCHEDULED FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

(Rs in Lakhs)

SCHEDULE: 2 -OTHER FINANCIAL ASSETS	As at 31.03.2022	As at 31.03.2021
Advance to Holding Company	1.45	-
Total	1.45	-

SCHEDULE: 3 - INVENTORIES	As at 31.03.2022	As at 31.03.2021
Films	0.63	1.04
Medicines	0.31	0.18
Consumables, Spares & Others	0.19	0.35
Total	1.13	1.57

SCHEDULE: 4 - TRADE RECEIVABLES	As at 31.03.2022	As at 31.03.2021
a.Trade Receivables outstanding for a period less than or equal to six -Unsecured, Considered Good	2.53	5.70
b.Trade Receivables outstanding for a period more than six months from -Unsecured, Considered Good	0.74	1.70
Total	3.27	7.40

As at March 31, 2022

Particulars	Outstanding for following periods from due date of payment					
	Less tha	6 months - 1 year	1-2 years	2-3 years	More than 3years	Total
(i) Undisputed Trade receivables -considered good	2.53	0.43	0.31	-	-	3.27
(ii)Undisputed Trade Receivables-Which have significant increase in credit risk	-	-	-	-	-	-
(ii) Undisputed Trade Receivables-Credit impaired	-	-	-	-	-	-
(iv)Disputed Trade Receivables-Considered Good	-	-	-	-	-	-
(v)Undisputed Trade Receivables-Which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables-Credit impaired	-	-	-	-	-	-
Total	2.53	0.43	0.31			3.27

As at March 31, 2021

Particulars	Outstanding for following periods from due date of payment					
	Less tha	6 months - 1 year	1-2 years	2-3 years	More than 3years	Total
(i) Undisputed Trade receivables -considered good	5.70	0.11	1.59	-	-	7.40
(ii)Undisputed Trade Receivables-Which have significant increase in credit risk	-	-	-	-	-	-
(ii) Undisputed Trade Receivables-Credit impaired	-	-	-	-	-	-
(iv)Disputed Trade Receivables-Considered Good	-	-	-	-	-	-
(v)Undisputed Trade Receivables-Which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables-Credit impaired	-	-	-	-	-	-
Total	5.70	0.11	1.59	-	-	7.40

SCHEDULE: 5 - CASH AND CASH EQUIVALENTS	As at 31.03.2022	As at 31.03.2021
a. Balances with Banks		
- Current Account	-	-
b. Cash in hand	0.27	0.33
Total	0.27	0.33

MEDINOVA MILLENNIUM MRI SERVICES LLP

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SCHEDULED FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

SCHEDULE: 6(a) - CURRENT TAX ASSETS	As at 31.03.2022	As at 31.03.2021
TDS and TCS Receivable	1.80	3.53
Total	**1.80**	**3.53**

SCHEDULE: 6(b) - OTHER CURRENT ASSETS	As at 31.03.2022	As at 31.03.2021
Pre-paid Expenses	0.46	0.44
Total	**0.46**	**0.44**

SCHEDULE: 7 - PARTNER'S CAPITAL CONTRIBUTION	As at 31.03.2022	As at 31.03.2021
Obligatory Contribution		
Medinova Diagnostic Services Limited	500.00	275.00
Dr. Pronab Das Gupta	-	166.00
Mr. Arnab Das Gupta	-	59.00
Total Obligatory Contribution	500.00	500.00
Contribution Received		
Medinova Diagnostic Services Limited	230.27	126.82
Dr. Pronab Das Gupta	-	76.36
Mr. Arnab Das Gupta	-	27.09
Dr Sura Surendranath Reddy	-	-
Total Contribution Received	**230.27**	**230.27**

SCHEDULE: 8 - OTHER EQUITY	As at 31.03.2022	As at 31.03.2021
Profit and Loss Account		
Opening Balance	(298.11)	(272.01)
(+) Net Profit /(Net Loss) for the current year	30.64	(26.10)
(-) Profits withdrawn during the year	-	-
Balance at the end of the Year	**(267.47)**	**(298.11)**

SCHEDULE: 9 - PROVISIONS	As at 31.03.2022	As at 31.03.2021
9(a)Decommissioning Liability for MRI	-	31.04
9(b)Decommissioning Liability for MRI	34.14	-
Total	**34.14**	**31.04**

SCHEDULE: 10 - DEFFERED TAX LIABILITIES	As at 31.03.2022	As at 31.03.2021
Deferred Tax Liability on account of Depreciation	12.39	16.71
Deferred Tax Asset on account of Decommissioning Liability	(10.65)	(8.60)
Deferred Tax Liabilities (net)	**1.74**	**8.11**

SCHEDULE: 11 - BORROWINGS	As at 31.03.2022	As at 31.03.2021
Secured		
Overdraft with Banks	63.46	119.69
Total	**63.46**	**119.69**

Note: The overdraft facility taken from HDFC Bank Limited carries interest rate of 6.9% p.a. and is secured by Fixed Deposit given by the ultimate Holding Company.

MEDINOVA MILLENNIUM MRI SERVICES LLP

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SCHEDULED FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

SCHEDULE: 12 TRADE PAYABLES	As at 31.03.2022	As at 31.03.2021
Total outstanding dues of micro enterprises and small enterprises	0.23	0.32
Total outstanding dues of creditors other than micro enterprises and small enterprises	12.88	17.49
Total	**13.11**	**17.81**

As at March 31, 2022

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	
i) MSME	0.23			-	0.23
ii) Others	12.90		(0.02)		12.88
iii) Disputed Dues-MSME	-	-	-	-	-
iv) Disputed Dues-Others	-	-	-	-	-
Total	**13.13**	**-**	**(0.02)**	**-**	**13.11**

As at March 31, 2021

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	
i) MSME		0.32	-	-	0.32
ii) Others	17.49				17.49
iii) Disputed Dues-MSME	-	-	-	-	-
iv) Disputed Dues-Others	-	-	-	-	-
Total	**17.49**	**0.32**	**-**	**-**	**17.81**

SCHEDULE: 13 - OTHER CURRENT LIABILITES	As at 31.03.2022	As at 31.03.2021
Statutory Dues	0.37	0.54
Payable to Employees	1.65	1.47
Total	**2.03**	**2.01**

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SCHEDULED FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

SCHEDULE: 14 - REVENUE FROM OPERATIONS	Year Ended 31.03.2022	Year ended 31.03.2021
Income from Sale of Services	169.71	142.90
Total	**169.71**	**142.90**

SCHEDULE: 15 - OTHER INCOME	Year Ended 31.03.2022	Year ended 31.03.2021
Miscellaneous Income	0.10	-
Total	**0.10**	-

SCHEDULE: 16 - COST OF MATETRIAL CONSUMED	Year Ended 31.03.2022	Year ended 31.03.2021
Opening Stock	1.58	1.78
Add: Purchases	10.71	11.54
Closing Stock	1.12	1.58
Cost of Material Consumed	**11.17**	**11.74**

SCHEDULE: 17 - EMPLOYEES BENEFIT EXPENSES	Year Ended 31.03.2022	Year ended 31.03.2021
Salaries and Wages	14.97	13.26
Contribution to Provident Fund	1.01	0.55
Contribution to ESI	0.24	0.25
Staff Welfare Expenses	0.08	0.16
Total	**16.30**	**14.22**

SCHEDULE: 18 - FINANCE COSTS	Year Ended 31.03.2022	Year ended 31.03.2021
Interest on overdraft with bank	6.80	11.60
Unwinding of Interest on Decommissioning Liability	3.11	2.82
Total	**9.91**	**14.42**

SCHEDULE: 19 - OTHER EXPENSES	Year Ended 31.03.2022	Year ended 31.03.2021
Power and Fuel	15.67	17.60
Rent	8.50	8.50
Repairs & Maintenance	31.54	27.94
Insurance	0.19	0.32
Travel and Conveyance	0.52	0.33
Legal and Professional Charges	18.63	38.12
Postage, Telephone & Internet Expenses	0.09	0.10
Auditor's Remuneration	1.30	0.18
Bank Charges	1.11	0.97
Rates & Taxes	0.54	0.52
Miscellaneous Expenses	1.42	1.51
Total	**79.52**	**96.09**

MEDINOVA MILLENNIUM MRI SERVICES LLP

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SCHEDULED FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

20. CORPORATE INFORMATION :

Medinova Millennium MRI Services LLP (hereinafter referred to as "the Firm" or "LLP") is engaged in the business of providing MRI, EEG & NCV Services. The LLP is a subsidiary of Medinova Diagnostic Services Limited.

The registered office of the LLP is located at 1, Sarat Chatterjee Avenue, Kolkata-700 029, India. The LLP was incorporared on November, 21, 2014.

21. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:

A. BASIS OF PREPARATION

(i) Statement of compliance

The financial statements of the LLP have been prepared in accordance with Indian Accounting Standards (Ind AS).

The financial statements have been prepared on a going concern basis. Relevant Ind AS effective as on annual reporting date (March 31, 2022) have been applied. The accounting policies are applied consistently to all the periods presented in the financial statements.

The financial statements were authorised for issue by the Designated Partners on May 17, 2022

(ii) Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is also the LLP's functional currency. All financial information presented in Indian rupees have been rounded-off to two decimal places to the nearest Lakhs.

(iii) Basis of measurement

The financial statements have been prepared on the historical cost basis except for the following items:

- Certain financial assets and liabilities :

Measured at fair value (Refer accounting policy regrading financial instruments)

- Borrowings :

Amortised cost using effective interest rate method

(iv) Use of estimates

In preparing these financial statements, Management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

(v) Current and non-current classification:

The LLP presents all assets and liabilities in the balance sheet based on current/non-current classification.

An asset is classified as a current when it is:

- Expected to be realised or intended to sold or consumed in normal operating cycle, or held primarily for the purpose of trading, or expected to be realised within twelve months after the reporting period, Or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

- Current assets include the current portion of non current financial assets; All other assets are classified as non-current.

A liability is classified as a current when:

- It is expected to be settled in normal operating cycle, or it is held primarily for the purpose of trading, or it is due to be settled within twelve months after the reporting period, Or

- there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.
- Deferred tax assets/liabilities are classified as non-current.

- Current liabilities include current portion of non current financial liabilities; All other liabilities are classified as non-current.

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(vi) Operating Cycle:

Operating cycle is the time between the acquisition of assets for processing and realisation in cash or cash equalents. The LLP operating cycle is within a period of twelve months.

(vii) Measurement of fair values:

a. Accounting polices and disclosures require measurement of fair value for both financial and non-financial assets.

b. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability or
- In the absence of a principal market, in the most advantageous market for the asset or liability

c. The principal or the most advantageous market must be accessible by the LLP. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

d. The LLP uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

e. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

f. When measuring the fair value of an asset or a liability, the LLP uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

B. REVENUE RECOGNITION:

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances, rebates, value added taxes and amounts collected on behalf of third parties.
The LLP recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the LLP's activities as described below. The LLP bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Timing of recognition:

The LLP derives revenue from providing diagnostic services. The revenue is recognised when the services are completed and provided to the customer.

Measurement of revenue:

Revenue from diagnostics services is recognized on amount billed net of discounts/ concessions if any. No element of financing is deemed present as the sales are made primarily on cash and carry basis, however for institutional/ organisational customers a credit period of 30 to 60 days is given, which is consistent with market practice.

Interest Income:

Interest income or expense is recognised using the effective interest method on time proprtion basis.

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C. FINANCIAL INSTRUMENTS:

A financial instrument is any contract that gives rise to a Financial Asset of one entity and Financial Loss or equity insturment of another entity.

(i) Recognition and initial measurement

Trade receivables issued are initially recognised at fair value when they are originated. All other financial assets and financial liabilities are initially recognised when the LLP becomes a party to the contractual provisions of the instrument.

(ii) Classification and subsequent measurement
. Financial assets

All financial asset is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

. Initial recognition and measurement

- Amortised cost;
- Fair Value through Other Comprahensive Income (FVOCI) – equity investment; or
- Fair Value Through Proft or Loss (FVTPL)

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the LLP changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:
– The asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
– The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
On initial recognition of an equity investment that is not held for trading, the LLP may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment-by-investment basis.
All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the LLP may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

(iii) Subsequent measurement and gains and losses:

. Financial assets at FVTPL:

These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.
. Financial assets at amortized cost :

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.
. Equity investments at FVOCI:

These assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to profit or loss.

. Financial liabilities are classified as measured at amortised cost or FVTPL.

A financial liability is classified as at FVTPL if it is classified as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss.

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(iv) Derecognition - Financial assets:

A Financial asset is primarily derecognised when the right to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the LLP neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.
If the LLP enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

(v) Derecognition - Financial liabilities

The LLP derecognises a financial liability when its contractual obligations are discharged or cancelled, or expired.
The LLP also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in profit or loss.

(vi) Financial Instruments Offsetting

Financial assets and financial liabilities are offset and the net amount reported in the balance sheet if there is a currently and legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

D. PROPERTY, PLANT AND EQUIPMENT:

All items of property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the LLP and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred. If an item of property, plant and equipment is purchased with deferred credit period from supplier, such asset is recorded at its cash price equivalent value.

(i) Transition to Ind AS

On transition to Ind AS, the LLP has elected to continue with the carrying value of all of its property, plant and equipment recognised as at 1 April 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Depreciation and Amortization is provided using the Written down value Method ('WDV') over the useful lives of the assets as estimated by the management based on technical evaluation, which coincide with the useful life prescribed in Schedule II to the Companies Act, 2013 and additions and deletions are restricted to the period of use. Assets costing below Rs.5,000 are depreciated in full in the same year. The class of assets where the LLP based on its internal assessment of usage pattern of assets believes that useful life is different from those prescribed in Schedule II of the Companies Act, 2013 are as under:

Asset Description	Useful life in years as Estimated	Useful life in years as per Schedule II
Civil Works	10	10
Computers	5	3
Plant & Machinery – MRI	7	13
Plant & Machinery – Medical I	10	13
Plant & Machinery – Medical II	5	13
Electrical Equipment	5	10
Ambulance	7	8
Voltage Stabilizers	5	6
Furniture & Fixtures	5	10

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Residual value is considered to be 10% on all the assets, as technically estimated by the management.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains or losses arising from disposal of fixed assets which are carried at cost are recognised in the Statement of profit and loss.

E. INVENTORIES

Inventories comprise of films, medicines and consumables. These are valued at lower of cost and net realizable value. Cost of Inventories comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location after adjusting for recoverable taxes, if any. Cost is determined on First-in-First-out basis.

F. IMPAIRMENT OF ASSETS

Intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less costs of disposal and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash flows from other assets or group of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

G. EMPLOYEE BENEFITS

(i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services upto the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

(ii) Post- employment obligations

Defined contribution plans:
A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts.
LLP providing retirement benefit in the form of provident fund is a defined contribution scheme. The contributions payable to the provident fund are recognised as expenses, when an employee renders the related services. The LLP has no obligation, other than the contribution payable to the funds.

(H). Leases

Lease contracts entered by the LLP majorly pertains for buildings taken on lease to conduct its business in the ordinary course.

LLP as a Lessee:

The LLP evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgment. The LLP uses significant judgement in assessing the lease term and the applicable discount rate.

The LLP determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the LLP is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the LLP is reasonably certain not to exercise that option. In assessing whether the LLP is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the LLP to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The LLP revises the lease term if there is a change in the non-cancellable period of a lease.
The discount rate is generally based on the incremental borrowing rate specific to the lease being evaluated or for a portfolio of leases with similar characteristics.
The LLP has elected not to apply the requirements of Ind AS 116 Leases to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

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I. INCOME TAX

Income-tax comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to an item recognised directly in equity or in other comprehensive income.

(i) Current tax:

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

(ii) Deferred tax:

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is not recognised for temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the LLP recognises a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realized. Deferred tax assets – unrecognised or recognised, are reviewed at each reporting date and are recognised/ reduced to the extent that it is probable/ no longer probable respectively that the related tax benefit will be realized.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the LLP expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

J. BORROWING COST

Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset. Other borrowing costs are recognised as an expense in the period in which they are incurred.

K. PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

A provision is recognised if, as a result of a past event, the LLP has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised under finance costs. Expected future operating losses are not provided for.

(i) Contingencies:

Provision in respect of loss contingencies relating to claims, litigations, assessments, fines and penalties are recognised when it is probable that a liability has been incurred and the amount can be estimated reliably.

(ii) Contingent liabilities and continent assets:

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote.

Contingent assets has to be recognised in the financial statements in the period in which if it is virtually certain that an inflow of economic benefits will arise. Contingent assets are assessed continually and no such benefits were found for the current financial year.

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L. CASH FLOW STATEMENT

Cash flows are reported using the indirect method, whereby net profit/ (loss) before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from regular revenue generating (operating activities), investing and financing activities of the LLP are segregated.

M. CASH AND CASH EQUIVALENTS

For the purpose of presentation in the statement of cash flows, in Balance Sheet, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

N. RECENT ACCOUNTING PRONOUNCEMENTS

On March 23, 2022, the Ministry of Corporate Affairs (MCA) amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1st, 2022. Amendments applicable to the Company are given below:

Ind AS 16 - Proceeds before intended use - The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment, amounts received from selling items produced while the company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in the statement of profit and loss. The Company does not expect the amendments to have any impact in its recognition of its property, plant and equipment in its financial statements.

Ind AS 37 - Onerous Contracts - Costs of Fulfilling a Contract - The amendments specify that that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification and the Company does not expect the amendment to have any significant impact in its financial statements.

Ind AS 109 - Annual Improvements to Ind AS (2021) - The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability. The Company does not expect the amendment to have any significant impact in its financial statements.

O. EVENTS AFTER REPORTING DATE

Where events occurring after the balance sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the balance sheet date of material size or nature are only disclosed.

P. Unless specifically stated to be otherwise, these policies are consistently followed.

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22 FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

A. FAIR VALUE MEASUREMENTS

The carrying amount of the current financial assets and current financial liabilities are considered to be same as their fair values, due to their short term nature. In absence of specified maturity period, the carrying amount of the non-current financial assets and non-current financial liabilities, are considered to be same as their fair values. Subsequent measurement of all the financial assets and liabilities is based on amortised cost.

B. FINANCIAL RISK MANAGEMENT

The LLP activities expose it to liquidity risk and credit risk. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk.

Risk	Exposure arising from	Measurement	Management
Credit Risk	Trade receivables and security deposits	Ageing analysis and credit ratings of customers.	Monitoring the credit limits of customers.
Liquidity Risk	Borrowings	Cash flow forecasts managed by finance team under the overview of Finance team.	Working capital management by Finance team.

The LLP's risk management is carried out by the Finance team under policies approved by the Designated Partners.

(i) CREDIT RISK MANAGEMENT

Credit risk is the risk of financial loss to the LLP if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the receivables from customers. Customer credit risk is managed by the respective department subject to established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on individual credit limits as defined by the LLP. Outstanding customer receivables are regularly monitored.
The ageing analysis of the receivables has been considered from the date the invoice falls due.

(Rs in Lakhs)

As at	< 180 days	> 180 days	Provision	Total
31st March 2022	2.53	0.74	-	**3.27**
31st March 2021	5.70	1.70	-	**7.40**

(ii) LIQUIDITY RISK MANAGEMENT

Liquidity risk is the risk that the LLP will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The LLP's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the LLP's reputation. The fiannce team monitors rolling forecasts of the LLP's liquidity position and cash and cash equivalents on the basis of expected cash flows.

Maturities of financial liabilities:

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments and exclude the impact of netting agreements.

As at 31st March 2022	Contractual cash flows				(Rs in Lakhs)
	Carrying Amount	**Less than 1 year**	**1-2 years**	**2-5 years**	**More than 5 years**
Borrowings (Overdraft) from Banks	63.46	63.46	-	-	-
Trade payables	13.11	13.11	-	-	-
Total	**76.57**	**76.57**	-	-	-

As at 31st March, 2021	Contractual cash flows				(Rs in Lakhs)
	Carrying Amount	Less than 1 year	1-2 years	2-5 years	More than 5 years
Borrowings (Overdraft) from Banks	119.69	119.69	-	-	-
Trade payables	17.81	17.81	-	-	-
Total	**137.50**	**137.50**	-	-	-

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23 EMPLOYEE BENEFIT PLANS

Defined Contribution Plans -

The LLP also has certain defined contribution plans. Contributions are made to provident fund (at the rate of 12% of basic salary) and Employee State Insurance in India for employees as per regulations. The contributions are made to registered funds administered by the government. The obligation of the LLP is limited to the amount contributed and it has no further contractual nor any constructive obligation. The expense recognised during the period towards defined contribution plans is Rs 1.25 Lakhs (31st MARCH, 2021 Rs 0.80 Lakhs)

24 CONTINGENT LIABILITES

Rs. in Lakhs

PARTICULARS	As at 31.03.2022	As at 31.03.2021
Claims against the LLP not acknowledged as debts	Nil	Nil

25 CAPITAL COMMITMENTS

Rs. in Lakhs

PARTICULARS	As at 31.03.2022	As at 31.03.2021
Estimated value of contracts in Capital account remaining to be executed on capital account not provided for (net of advances)	Nil	Nil

26 DUES TO MICRO AND SMALL ENTERPRISES

Based on information available with the management, the LLP has no dues to suppliers registered under 'The Micro, Small and Medium Enterprises Development Act, 2006' (MSMED Act).(The Company does not have information as to the status of trade under Micro, Small & Medium Enterprise (Development) Act,2006. Hence the details prescribed under the said Act. Could not be given)

27 SEGMENT REPORTING

The LLP is engaged in the business of providing only diagnostic services in India, and segment reporting is not applicable.

28 COVID PANDEMIC ASSESSMENT

In assessing the recoverability of receivables and investments,the LLP has considered internal and external infromation up to date of approval these financial statements including economic forecasts.Based on current indicators of future economic conditions, the LLP expects to recover the carrying amount of these assets. The impact of the global health pandemic relating COVID-19 may be different from that estimated as at the date of approval of theses financial statements and the LLP will continue to closely monitor any material changes to future economic conditions.

29 Code on Social Security, 2020:

The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.

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30 RELATED PARTY DISCLOSURES

A. Names of related parties and nature of relationship:

Related Parties where control exists

Name of the Party	Relationship
Medinova Diagnostic Services Limited (Represented by Mr. Sunil Chandra Kondapally)	Partner, Holding Company Designated Partner
Dr Sura Surendranath Reddy	Designated Partner, from 5th March, 2022
Vijaya Diagnostic Centre Limited	Ultimate Holding Company
Pronab Das Gupta	Designated Partner, upto 5th March, 2022
Arnab Das Gupta	Designated Partner, upto 5th March, 2022

B. Transactions during the year:

(Rs in Lakhs)

Name of the Party	Nature of Transaction	Year ended 31.03.2022	Year ended 31.03.2021
Arnab Das Gupta	Professional Service (Expense)	-	7.00
Medinova Diagnostic Services Limited	Sale of Services (Income)	0.90	0.18
Medinova Diagnostic Services Limited	Professional Service (Expenses)	-	8.58
Medinova Diagnostic Services Limited	Rent Expense	7.20	7.20
Medinova Diagnostic Services Limited	Receipts on behalf of Customers	-	0.02
Medinova Diagnostic Services Limited	Advance to Holding Company	1.45	-

C. Balances Outstanding as at

(Rs in Lakhs)

Name of the Party	Nature of Transaction	Year ended 31.03.2022	Year ended 31.03.2021
Medinova Diagnostic Services Limited	Partners Contribution	230.27	126.82
Pronab Das Gupta	Partners Contribution	-	76.36
Arnab Das Gupta	Partners Contribution	-	27.09
Dr Sura Surendranath Reddy	Partners Contribution	-*	-
Medinova Diagnostic Services Limited	Rent Payable/Service	0.91	0.11
Medinova Diagnostic Services Limited	Trade receivable	0.87	1.87
Vijaya Diagnostic Centre Limited	Report Review Charges Payable	-	0.32
Medinova Diagnostic Services Limited	Advance to Holding Company	1.45	-

*below the rounding off limited adopted by the LLP

31 Previous Year figures have been re-grouped/reclassified and rearranged wherever necessary.

Schedules referred to above form integral part of financial statements

As per our report of even date

For M. Anandam & Co.,
Chartered Accountants
ICAI Firm Registration No: 000125S

M. ANANDAM & CO. SECUNDERABAD CHARTERED ACCOUNTANTS

Madhuri Chimalgi
Partner
Membership Number: 235955
Place : Hyderabad

For Medinova Millennium MRI Services LLP

K Sunil Chandra
Designated Partner
(DIN: 01409332)
Place : Hyderabad

Dr Sura Surendranath Reddy
Designated Partner
(DIN: 00108599)
Place : Hyderabad

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