



Archana Y & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Aakash Healthcare LLC
UIN: NDWAZ20211209
74B, Home 72, Bobur Street,
Yakkasaroy District, Tashkent City, Uzbekistan

Report on Audit of Standalone Financial Statements

Opinion

We have audited the standalone financial statement of Aakash Healthcare LLC which comprise the balance sheet at March 31st 2025, and the profit and loss account for the year then ended, and notes to the Standalone Financial Statements.

In our opinion, the accompanying Standalone Financial Statements give a true and fair view of the financial positions of the entity as at March 31st 2025, and of its financial performance for the Year then ended in accordance with the Accounting Standards issued by the institute of Chartered Accountants of India (ICAI).

Basis for opinion

We conducted our audit in accordance with the standards on Auditing (SAs) issued by (ICAI). Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Standalone Financial Statements of our report. we are independent of the entity in accordance with the ethical requirement that are relevant to our audit of Standalone Financial Statements and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw the attention of the users of the standalone financial statements of the company that the Board of Director has decided the voluntary closure of the company and passed the resolution in its Board Meeting. As a result, the standalone financial statements have been prepared on a non-going concern basis, as the going concern assumption is no longer applicable.

Our opinion is not modified in respect of this matter.

Responsibilities of Management for the Standalone Financial Statements

Management is responsible for the preparation and fair presentation of the Standalone Financial Statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation





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of Standalone Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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.

Auditor's Responsibilities for the Audit of Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone 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. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Standalone Financial Statements 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect material misstatements 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 Standalone Financial Statements.

Purpose of Audit:

The Standalone Financial Statements are prepared to assist company to meet the requirements of compliances of Reserve Bank of India.

For and on behalf of
ARCHANA Y & ASSOCIATES
CHARTERED ACCOUNTANT



CA. ARCHANA
Proprietor
M. No.: - 573978
FRN- 041679N
UDIN: 25573978BMKUEA2561
Place: New Delhi
Date: 25.08.2025

Aakash Healthcare LLC

74B, Home 72, Bobur Street, Yakkasaroy district, Tashkent City, Uzbekistan

TIN: 308465404

Balance Sheet As On 31st March 2025

(Amount in SOM)

PARTICULARS		NOTE NO.	As at 31st March'2025	As at 31st March'2024
I	EQUITY AND LIABILITIES			
1	Shareholder's Fund			
	(a) Authorized Fund	2	29,18,01,02,633	51,24,44,02,633
	(b) Reserve & Surplus	3	(29,05,84,12,909)	(1,26,46,47,098)
2	Non-Current Liabilities			
	(a) Long-term Borrowings		-	-
	(b) Other Non Current Liabilities		-	-
	(c) Long-term Provisions		-	-
3	Current Liabilities			
	(a) Short-term Borrowings		-	-
	(b) Trade Payables		-	-
	(c) Other Current Liabilities	4	81,81,822	-
	(d) Short-term Provisions	5	3,20,00,012	-
	TOTAL		16,18,71,558	49,97,97,55,535
II	ASSETS			
1	Non-Current Assets			
	(a) Property, Plant & Equipment and Intangible assets			
	(i) Property, Plant & Equipment		-	-
	(iii) Other Intangible Assets		-	-
	(b) Non-current Investments	6	-	48,17,63,19,543
	(c) Long-term Loans and Advances	7	-	64,00,00,000
	(d) Other Non-Current Assets		-	-
2	Current assets			
	(a) Trade Receivables		-	-
	(b) Cash and Bank Balance	8	16,18,71,558	56,34,35,992
	(c) Short-term Loans and Advances		-	-
	(d) Other Current Assets	9	-	60,00,00,000
	TOTAL		16,18,71,558	49,97,97,55,535

Summary of Significant Accounting Policies and Other
Notes on Financial Statements of Accounts

1 TO 14

The accompanying notes are an integral part of the Financial Statements.
As per our Report of even date attached

For Archana Y & Associates

Chartered Accountants

Firm Reg. No. 041679N



Archana
(Proprietor)

Membership No. 573978

Place: New Delhi

Date : 25.08.2025

UDIN:- 25573978BNKUEA2561

For Aakash Healthcare LLC

(Authorised Signatory)

Aakash Healthcare LLC

74B, Home 72, Bobur Street, Yakkasaroy district, Tashkent City, Uzbekistan

TIN: 308465404

STATEMENT OF PROFIT & LOSS FOR THE PERIOD 01ST APRIL, 2024 TO 31ST MARCH 2025

(Amount in SOM)

PARTICULARS	NOTE NO.	FOR THE YEAR ENDED 31ST MARCH, 2025	FOR THE YEAR ENDED 31st MARCH, 2024
I Revenue from Operations	10	-	9,57,50,000
II. Other Income	11	2,63,01,370	31,17,39,949
III. Total Income (I + II)		2,63,01,370	40,74,89,949
IV. Expenses:			
Rent Expenses		-	
Employee Benefits Expense	12	30,43,89,012	34,80,28,987
Depreciation and Amortization Expense		-	-
Other Expenses	13	38,13,58,627	19,65,24,173
Total Expenses (IV)		68,57,47,639	54,45,53,160
V. Profit/(Loss) before Exceptional and Tax (III-IV)		(65,94,46,269)	(13,70,63,211)
VI. Prior Period Items		-	-
VII. Exceptional Items	14	27,13,43,19,542	-
VIII. Profit/(Loss) before Tax (V-VI)		(27,79,37,65,811)	(13,70,63,211)
IX. Tax Expenses:			
Current Tax		-	-
X. Profit/ (Loss) for the year (VII-VIII)		(27,79,37,65,811)	(13,70,63,211)

Summary of Significant Accounting Policies and Other
Notes on Financial Statements of Accounts

1 TO 14

The accompanying notes are an integral part of the Financial Statements.
As per our Report of even date attached

For Archana Y & Associates
Chartered Accountants
Firm Reg. No. 041679N



Archana
(Proprietor)
Membership No. 573978
Place: New Delhi
Date : 25.08.2025

For Aakash Healthcare LLC

(Authorised Signatory)

Aakash Healthcare LLC
74B, Home 72, Bobur Street, Yakkasaroy district, Tashkent City, Uzbekistan
TIN: 308465404

Notes Annexed to and Forming part of Financial Statements

(Amount in SOM)			
PARTICULARS	NOTE NO.	As at 31st March'2025	As at 31st March, 2024
2 SHARE CAPITAL			
AUTHORIZED:			
Authorized Fund		29,18,01,02,633	51,24,44,02,633
		29,18,01,02,633	51,24,44,02,633
3 RESERVE & SURPLUS			
a) Surplus /(Deficit) Statements of Profit & Loss			
Balance as per last Financial Statement		(1,26,46,47,098)	(1,12,75,83,888)
Add : Profit (Loss) for the year		(27,79,37,65,811)	(13,70,63,210)
		(29,05,84,12,909)	(1,26,46,47,098)
4 OTHER CURRENT LIABILITIES			
Tax Payable		81,81,822	-
		81,81,822	-
5 SHORT TERM PROVISIONS			
Provision for expenses		3,20,00,012	-
		3,20,00,012	-
6 NON-CURRENT INVESTMENTS			
Investment- Asia Med Center LLC*		-	48,17,63,19,543
		-	48,17,63,19,543
The management of the company has sell off healthcare business (Hospital) in Asia Med LLC, and thereafter disinvested the amount after writing off losses.			
7 LONG TERM LOANS & ADVANCES			
Loan to Asia Med Centre LLC		-	64,00,00,000
		-	64,00,00,000
8 CASH AND BANK BALANCE			
Cash & Bank Accounts		16,18,71,558	56,34,35,992
		16,18,71,558	56,34,35,992
9 OTHER CURRENT ASSETS			
Fixed Deposit- 308465404		-	60,00,00,000
		-	60,00,00,000
10 REVENUE FROM OPERATIONS			
(i) Revenue from Operations		-	9,57,50,000
		-	9,57,50,000
11 OTHER INCOME			
Interest Received		2,63,01,370	2,43,28,767
Miscellaneous Income		-	96,08,297
Profit on Sale of Fixed Assets		-	4,39,23,786
Gain on Foreign Exchange		-	23,38,79,099
		2,63,01,370	31,17,39,949
12 EMPLOYEE BENEFITS EXPENSE			
Salary Expenses		30,43,89,012	34,80,28,987
		30,43,89,012	34,80,28,987
13 OTHER EXPENSES			
Administrative Expenses		14,88,55,300	1,33,30,400
Bank Charges		1,76,82,336	1,02,84,414
Housekeeping Exp		-	59,99,840
Rate & Taxes		16,09,11,397	10,61,24,737
Audit Fee		1,68,00,000	-
Tour & Travelling Exp.		-	47,12,613
Loss on Currency Fluctuation		1,19,09,594	-
Rent		2,52,00,000	5,60,72,168
		38,13,58,627	19,65,24,173
14 EXCEPTIONAL ITEMS			
Loss on Investment Written Off*		27,13,43,19,542	-
		27,13,43,19,542	-
The management of the company has sell off healthcare business (Hospital) in Asia Med LLC, and thereafter disinvested the amount after writing off losses.			



Aakash Healthcare LLC
Uchtepa District G9A, 1A, Tashkent City, Uzbekistan
TIN: 308465404
Notes Annexed to and Forming part of Financial Statements

1.1 Company Overview

M/s Aakash Healthcare LLC (hereinafter mentioned as 'the Company') is a limited liability company and incorporated on 05th May 2021 under the laws of the Republic of Uzbekistan. The Company is engaged in business of running, operating and managing etc. healthcare business in the territory of Uzbekistan, Aakash Healthcare LLC acquired a company named ASIA MED LLC which is running a hospital in the name of "ASIA MED CENTER" located at Lutfiy Street 1A, Uchtepa district, Tashkent.

The company is a wholly owned subsidiary of the Indian entity i.e. ANVKA Healthcare Private Limited having its registered office at Unit No.-409, J.K. House, 34th Road, Beka KarolBagh, New Delhi - 110005

The Management of the company has decide to voluntary closure of the company.

Significant Accounting Policies

1.2 Basis of Preparation

The Financial Statements of the company has been prepared as per the Accounting Standards.

1.3 Loss of Going Concern Assumption

During the year, the mangaeement decide to voluntarily close the company. Accordingly, the financial statements have been prepared on a non-going concern basis, as the management has concluded that the going concern assumption is no longer appropriate.

1.4 Revenue Recognition

- (i) Revenue (other than sale) is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.
- (ii) Sales is net of trade discount, returns and rate difference etc.

1.5 Property, Plant and Equipments

Property Plant and Equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

1.6 Intangible Assets

Intangible Assets are recognized if and only if it is probable that the future economic benefits that are attributable to the assets will flow to the company.

1.7 Depreciation and Amortisation

Property Plant and Equipment

Depreciation on Property, Plant and Equipment has been provided on written down value method with reference to the economic useful life of its Property Plant and Equipment.

Other Intangible Assets

Depreciation of Intangible assets is allocated on a systematic basis over the best estimate of their useful life and accordingly software is amortized on straight line basis over the period of three years.

1.8 Foreign Currency Transactions

Transactions arising in foreign currences during the year are converted at the rates closely approximating the rates ruling on the transaction dates. The host currency is SOM.

1.9 Investments

Long term Investments are stated at cost . The Company provides for diminution other than temporary in the value of Long term Investments. Current Investments are valued at lower of cost or fair value.

1.10 Taxes on Income

The Company has incurred loss during the year. Hence, no tax laibility has been arised.

1.11 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made. As Explained by the Management, there are no contingent liabilities as on 31st March, 2025

