

A.V.SUBRAMANIAN & CO.

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF M/S HANNAH JOSEPH HOSPITAL LIMITED

Opinion

We have audited the accompanying financial statements of M/s. HANNAH JOSEPH HOSPITAL LIMITED ("the Company") which comprise the Balance Sheet as at March 31, 2025 and the Statement of Profit and Loss and statement , cash flows and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (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 Company as at March 31, 2025, its Profit and cash flows and the Statement of Changes in equity for the year ended on that date.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon and we do not provide separate opinion on these matters.

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Appropriateness of capitalization of costs.	We have performed procedures and tests to ascertain cost and expenditure which are to be capitalized and found no variation.
Test for impairment of Assets	The company business operations are highly technology centric and have conducted test to understand any impairment of the assets used by the company. On such tests we found that all the assets are used by the company as intended by them and there are no impairment.

Other Information

The Company's Board of Directors are responsible for the other information. The other information comprises of the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance/ conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that if there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibility of Management for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows and Statement of Changes in Equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards(IND-AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015 as amended.





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This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 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 Company'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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters.





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We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 we give in Annexure- A statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, 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 purpose of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books and the Company has not maintained audit trail in its accounting system for maintenance of financial records.
 - c. The Company has no branches, hence separate branch auditor has not been appointed.
 - d. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
 - e. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 as amended from time to time.
 - f. On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.





g. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure "B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

h. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in respect of whether the remuneration paid by the company to its directors during the year is in accordance with the Provisions of Section 197(16) of the Act is not applicable, as the company has followed Schedule V, and has passed special resolution approving the remuneration ,hence the remuneration is within the limits prescribed in the Companies Act.

i. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

a) The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 3 (Significant Accounting Policies) to the financial statements;

b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

d) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts,

i. no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ties), including foreign entities 'Intermediaries' , with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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- ii. no funds have been received by the company from any person(s) or entity (ties), including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- iii. Based on audit procedures carried out by us, that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e) The Board of Directors of the Company have not recommended dividend for the Financial Year ending 31-Mar-2025.

f) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the year ended 31st March 2025, which does not have the feature of recording audit trail (edit log) facility and the same is under implementation.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from 1st April 2023, reporting under Rule 11 (g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is applicable for the year ended 31st March 2025 but the company has not implemented audit trail and there are no data of audit trail held for the period under audit.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

PLACE: MADURAI

DATE: 30.08.2025

For A.V. SUBRAMANIAN & CO.
CHARTERED ACCOUNTANTS



CA. A. PADMA, M.Com., FCA.,
M.No. 223529, Partner
ICAI: FRN: 010643S

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ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of HANNAH JOSEPH HOSPITAL LIMITED of even date)

i. In respect of the Company's Property, Plant and Equipment:

- (a) A) In our opinion and according to the information and explanations given to us the Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
B) The Company has an Intangible Asset i.e., Computer Software and Trade mark which has been recognised at Cost.
- (b) The Company has a program of verification to cover all the items of Property, Plant and Equipment in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (c) In our opinion and according to the information and explanations given to us and based on examination of the records of the company that in respect of title Deeds for the Immovable Properties of Land and Buildings are held in the name of the Company as at the balance sheet date.
- (d) The Company has not revalued its Property, Plant and Equipment during the year-end. Accordingly, Paragraph 3(i)(d) of the order is not applicable.
- (e) In our opinion and according to the information and explanations given to us, there are no proceedings initiated or are pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act 1988 (45 of 1988) and rules made thereunder. Accordingly, Paragraph 3(i)(e) of the order is not applicable.

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ii. In respect of Company's Inventories:

(a) As explained to us the inventories were physically verified during the year by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such verification.

(b) The Company has not been sanctioned working capital limits in excess of Rs.5 Crores in aggregate from banks or financial institutions on the basis of Security of Current Assets at any point of time during the year. The Company is having Overdraft facility which is not secured by current assets and it is only against FD. Accordingly, Paragraph 3(ii)(b) of the order is not applicable.

iii. In our opinion and according to the information and explanations given to us, the Company has not made investments in / provided any guarantee /security or granted any loan or advances in the nature of loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or any other parties. Accordingly, Paragraph 3(iii) of the order is not applicable and therefore reporting under 3(iii) (a, b, c, d, e, f and g) are not applicable.

iv. In our opinion and according to the information and explanations given to us, the Company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of sections 185 and 186 of the Companies Act, 2013. Accordingly, Paragraph 3(iv) of the order is not applicable.

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits during the year. Accordingly, Paragraph 3(v) of the order is not applicable

vi. In our opinion and according to the information and explanations given to us, the maintenance of cost records have been prescribed by the Central Government under section 148(1) of the Companies Act, 2013 for the activities of the company and the company has maintained the same.





vii. In our opinion and according to the information and explanations given to us:

(a) Amounts deducted/accrued in the books of account in respect of undisputed statutory dues including goods and service tax, provident fund, employees state insurance, Income tax, sales tax, Service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited by the company with the appropriate authorities. However, during the year there are delay in deposit of tax deducted at source under the Income Tax Act and Payment of Tax under Goods and Service Tax which has also been disclosed in the Draft Red herring Prospectus filed by the Company.

(b) No undisputed amounts payable in respect of goods and service tax, provident fund, employees state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2025 for a period of more than six months from the date they became payable,

viii. In our opinion and according to the information and explanations given to us, there are no transactions not recorded in the Books of Account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act 1961 (43 of 1961). Accordingly, Paragraph 3(viii) of the order is not applicable.

ix. a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

b) In our opinion and according to the information and explanations given to us, the Company is not declared as a wilful defaulter by any bank or financial institution or other lender.

c) In our opinion and according to the information and explanations given to us, the Term loans obtained during the year were applied for the purpose for which they were availed.

d) In our opinion and according to the information and explanations given to us, funds raised on short term basis have not been utilised for long term purposes.

e) The Company does not have any Subsidiaries/Associates /Joint ventures and accordingly paragraphs 3 ix (e) and 3(ix) (f) of the order is not applicable.

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x. a) In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3 (x) (a) of the order is not applicable.

b) In our opinion and according to the information and explanations given to us, the Company has not made any preferential allotment or Private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, paragraph 3 (x) (b) of the order is not applicable.

xi. a) To the best of our knowledge and according to the information and explanations given to me, no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year and hence reporting under 3(xi)(a) is not applicable.

b) Since there is no fraud by the company or no material fraud on the company by any person has been noticed or reported during the year, paragraph 3(xi)(b) of the order is not applicable.

b) To the best of our knowledge and according to the information and explanations given to us, no whistle – blower complaints have been received by the company during the year.

xii. The Company is not a Nidhi Company and accordingly paragraph 3 (xii) of the Order is not applicable.

xiii. In our opinion and according to the information and explanations given to us, the transactions with the related parties are in compliance with Section 177 and 188 of the companies Act, 2013. Where applicable, and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. The Company has an Internal Audit System commensurate with the size and nature of its business and reports of the internal auditors for the year under audit were considered by us, as part of our audit procedures.

xv. In our opinion and according to the information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3 (xv) of the order is not applicable.



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xvi. a) In our opinion and according to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

b) In our opinion and according to the information and explanations given to us, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

c) In our opinion and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, paragraph 3 (xvi)(c) of the order is not applicable.

d) In our opinion and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) and the Company is neither a part of any Group nor does it form any group with any other entity and there is no Core investment company as a part of the Group. Accordingly, paragraph 3 (xvi)(d) of the order is not applicable.

xvii. The Company has not incurred cash losses in the financial year and also in the immediately preceding financial year.

xviii. During the year, the previous statutory auditor tendered their resignation owing to the Company's plans for an Initial Public Offer and the consequent requirement of engaging a peer-reviewed audit firm.

xix. In our opinion and according to the information and explanations given to us and on the basis of Financial Ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the board of directors and management plans, there are no material uncertainty exists as on the date of the audit report that Company is capable of meeting its liabilities existing at the date of Balance sheet as and when they fall due within a period of one year from the Balance sheet date.



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xx. In our opinion and according to the information and explanations given to us, Corporate Social responsibility is applicable on the company due to net profits of the company meeting the criteria and the company has transferred the amount of unspent corporate social responsibility amount to a separate bank account.

xxi. In our opinion and according to the information and explanations given to us, the clause is not applicable as the Company has no subsidiaries/associates or joint venture companies and accordingly paragraph (xxi) of the Order is not applicable.

Reasons for unfavourable or qualified audit report:

1. Expression of Opinion on any specified matter is NIL and this clause does not arise.

Place : MADURAI

Date: 30.08.2025

For A.V. SUBRAMANIAN & CO.
CHARTERED ACCOUNTANTS



A handwritten signature in black ink, appearing to read 'Padma'.

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ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(g) under 'Report on Other Legal and Regulatory Requirements' section of my report to the Members of HANNAH JOSEPH HOSPITAL LIMITED of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause(i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of HANNAH JOSEPH HOSPITAL LIMITED ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.





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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) pertains to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of my information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

PLACE: MADURAI

DATE: 30.08.2025

For A.V. SUBRAMANIAN & CO.
CHARTERED ACCOUNTANTS



CA. A. PADMA, M.Com., FCA.,
M.No. 223529, Partner
ICAI: FRN: 010643S

Notes to the Financial Statement for the year ended 31st March 2025

1. Corporate Information

M/s HANNAH JOSPEH HOSPITAL LIMITED (the 'Company') is a public limited company domiciled in India. Its registered office is situated at LAKE VIEW ROAD, Madurai – 625 020, Tamil Nadu, India. The Company has been incorporated under the provisions of the Indian Companies Act and it is an unlisted company. The Company is primarily engaged in health care services by running an hospital.

2. Basis of Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, Companies (Indian Accounting Standards) Rule, 2015 and other relevant provision of the Act. All restatement of figures as required under the act are carried out and disclosure requirements are complied with.

3. Significant Accounting Policies

The note provides a list of significant accounting policies adopted in the preparation of Financial Statements of the Company for the year ended 31st March 2025. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of measurement

These financial statements have been prepared on the historical cost convention under accrual basis accounting except for certain financial assets (as per accounting policy below), which have been measured at cost. The financial statements are prepared based on the going concern basis, since the management has no plans to wind up the operations.

Historical cost is generally based on the fair value of the consideration given in exchange of goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date.

The company has adopted Ind AS reporting. All the restatement of figures as required under the act are carried out as per Ind AS.

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Current versus non-current classification

All Assets and Liabilities have been classified as current and non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of the products and time between the acquisition of assets for processing their realization in cash and cash equivalents, the company has

determined its operating cycles as twelve months for the purpose of current or non-current classification of assets and liabilities.

Use of Estimates

The preparation of financial statements requires management to make certain estimates and assumptions that affect the amounts reported in the financial statements and notes thereto. The management believes that these estimates and assumptions are reasonable and prudent. However, actual results could differ from these estimates. Any revision to accounting estimates is recognised prospectively in the current and future period. The estimates and underlying assumptions are reviewed on an ongoing basis.

Revenue recognition

Performance Obligations

The revenue is recognized on fulfilment of performance obligation. Revenues exclude taxes and duties collected on behalf of the government.

Supply of Services and Sales of Products

The company earns revenue primarily from payment against service rendered to patients and from sale of Medicine. Payments for the sale is generally received on delivery and the credit has been selectively extended.

The credit period is generally short term. Thus there is no significant financing component.

Revenue is recognized when the performance obligations are satisfied and the control of the goods transferred, being when the goods are delivered as per the relevant terms of the contract at which point in time the Company has a right to receive for the goods, customer has possession and legal title to the goods, customer bears significant risk and rewards of ownership and the customer has accepted the goods or the Company has objective evidence that all criteria for acceptance have been satisfied.

Significant judgements

There are no significant judgements made by the Company in determining the timing of satisfaction of performance obligation. It is determined as per the terms of the contract.

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Interest Income

Interest income from Fixed deposits with various commercial banks and other financial institutions are recognized based on accrual basis.

Property, Plant & Equipment

Property, plant and equipment (including land, buildings, furniture, fixtures, vehicles, etc.) held for use in the production or supply of goods or services, or for administrative purposes. Freehold Land is carried at historical cost. All other items of Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation / amortization and impairment, if any. Such assets are classified to the appropriate categories of property, plant and equipment when completed and ready for its intended use. Cost includes purchase price, taxes and duties, labour cost and directly attributable overheads incurred upto the date the asset is ready for its intended use. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as separate asset is derecognized when replaced. All other repairs and maintenance are charged to Profit and loss during the reporting period in which they are incurred. Gains or Losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit and loss within other income / expense.

Depreciation

Depreciation on fixed assets have been charged on the Written down value method for the completed period of life as stated in Schedule II of the Companies Act 2013. No Depreciation has been provided on the fixed assets sold during the year.

Impairment of Assets

An asset is treated as impaired when the carrying cost of the asset exceeds its recoverable value. An impairment loss is charged to Profit & Loss account in the year in which an asset is identified as impaired.

The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount. During the year there is no impairment of Assets.

Foreign currency transactions

Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Company operates, i.e. Indian Rupees (INR) and all values are rounded off to the nearest lakhs except otherwise indicated.

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Cash and cash equivalent

For the purpose of presentation in the statement of cash flows, cash and cash equivalents include cash onhand, fixed deposits held with commercial banks for less than 12 months, Stamps, 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.

Lease

The company's leasing arrangements are in respect of financing lease for Cath lab and MRI machine.

Borrowing Cost

The Company treats its borrowing cost that are directly attributable to the acquisition, construction or production of a qualifying asset to form part of the cost of that asset. All other borrowing costs are accounted in the period in which they are incurred.

Accounting for Taxes on income

Tax expenses comprises of current and deferred. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income-tax Act, 1961. Deferred Income taxes reflect the impact of current year differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred income tax is provided in full, using the balance sheet method, for temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax assets are recognised only if it is possible that further taxable amount will be available to utilize those temporary differences and losses. Current and deferred tax is recognised in profit and loss.

Prior period items and change in accounting policies

All items of income and expenses in the period are included in determination of net profit for the period, unless specifically mentioned elsewhere in the financial statements or is required by an Indian Accounting Standard. Prior period items are Nil

Earnings per share

Earnings per share is calculated by dividing profit and loss attributable to ordinary equity holders of the company (the numerator) by the weighted average number of ordinary shares outstanding (the denominator) during the period.

For HANNAH JOSEPH HOSPITAL LIMITED

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Transactions and balances

Transactions in foreign currency are recorded at the exchange rates prevailing on the date of transaction.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Employee Benefits

Short term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled within 12 months after the end of the period in which the employees render the related services and are recognized in respect of the employee's 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.

Post-employment obligations

Defined benefit plan

Gratuity : The Company has no Gratuity Fund. No Policy has been taken with Insurance Companyto cover the Gratuity liability and incremental gratuity payable have been recognized as expense in the year based on the years of service and Gratuity liability is provided for employees who have worked for more than five years .The Company has not carried out actuarial valuation at end of each reporting period starting from the current year.

Defined Contribution Fund

The Company's contribution to Provident Fund, superannuation fund and Employee State Insurance Scheme are considered as defined contribution fund and are charged as an expense based on the amount of contribution required to be made for services rendered by the employees.

Bonus Plan

The company recognies bonus payment as revenue expenditure .

Share-based payments

It is not applicable, since the Company doesn't have any share-based payment schemes.

Termination benefits

Termination benefits are recognized as an expense in the period in which they are incurred.

For HANNAH JOSEPH HOSPITAL LIMITED

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Whole-time Director
(DIN: 03608651)



Cash Flow Statement

Cash flows are reported using indirect method, whereby net profits 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 items 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 Company are segregated.

Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker. The company has only one segment, so the company has not prepared a separate Segment Report.

Related party disclosure

1. Sri. DR. MJ. ARUNKUMAR-Managing Director
2. Smt. Dr.Kavitha Fenn Arunkumar-Whole time director
3. Sri. Daniel Fenn-CFO

Nature of payment	To MD	To WTD	To CFO
Salary	49500000		1813500
Professional fee	7215000	5939350	
Interest	594616	46982	
Perquisites	1007618		
Rent	15930000		
Total	74250234	5986332	1813500

Discontinuing Operations

The Company has not discontinued any operation during the reporting period or previous period

Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is possible that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the Notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

Contingent Liabilities and Commitments not provided for

Claims against company not acknowledged as debts

The company has filed applications under Companies Act for compounding of offenses for which the company has not made provisions which may result in outflow of significant resources

The future cash flows on the above items are determined only on receipt of the decisions / judgements that are pending at various forums / authorities. The Company does not expect the outcome of these proceedings to have a material adverse effect on its financial results.

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Whole-time Director
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Other Money on which the Company is contingently liable: Nil

Commitments

Estimated amount of contracts remaining to be executed on capital account and not provided for – Nil

On Investments – Nil

Reconciliation between Stock Statement submitted to Bank and Book Stock is not applicable as no Credit Limit availed on Stock held.

The Company does not use "Crypto Currency" or "Virtual Currency"

Since long term loans are availed the disclosure regarding maturity within 12 months done accordingly.

Others

a. Value of imported and indigenous Capital Goods

	Year ended 31.03.2025	Year ended 31.03.2024 (Rs. In Lakhs)
Imported		
Capital Goods	7748578	-
Indigenous		
Capital Goods	175416842	23378903

b. Disclosures required by the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 are as under : As at 31.03.2025 As at 31.03.2024

(i) The principal amount remaining unpaid at the end of the year Nil

Nil

(ii) There are no delayed payments of principal amount paid beyond the appointed date during the year

This information has been determined to the extent such parties have been identified on the basis of information available with the Company.

c. The Company is not having any sole selling agent for marketing its services

d. Additional Regulatory Information

i) All the properties are held in the earlier name of the Company and/ in the present name of the company.

For HANNAH JOSEPH HOSPITAL LIMITED

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Whole-time Director
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- ii) The Company does not hold any Investment Property for the reporting period.
- iii) The Company has not revalued the Properties, Plant and Equipment during the year
- iv) Capital-Work-in Progress (CWIP) – Ageing Schedule is attached with the notes of accounts and The CWIP are executed as per schedule and the cost are as per the original plan.
- v) The Company has no Intangible Assets under development as on 31.03.2025.
- vi) Details of Benami Property held-NIL. There is no proceedings have been initiated against the company for holding any Benami Property under the Benami Transactions (Prohibition) Act,1988 (45 of 1988) and the rules made there under.
- vii) The Company has only borrowed from Banks against Fixed Deposit and Machinery.
- viii) Registration of charges or satisfaction with Registrar of Companies - There is no charges or satisfaction pending for registration with the Registrar of Companies.
- ix) Compliance with number of layers of Companies - The Company has complied with the number of layers prescribed under Clause (87) of Section 2 of the Act read with Companies (Restriction on number of layers) Rules, 2017.
- x) Compliance with approval scheme(s) or Arrangements - The Company has not entered into any approval scheme or Arrangements during the year.
- xi) Utilization of Borrowed funds and Share Premium –Borrowed funds are fully utilized for intended business purposes. During the year share issue expenses amounting to Rs.9865662 has been appropriated against share premium balance.

e. Undisclosed Income: There is no undisclosed income during the reporting period.

f. Previous year's figures have been regrouped wherever necessary to confirm to the current year's classification, if any.

g. Figures have been rounded off to lakh.

Date : 30/08/2025

Place : Madurai

Dr A.V. SUBRAMANIAN & CO.
CHARTERED ACCOUNTANTS



CA. A. PADMA, M.Com., FCA.,
M.No. 223529, Partner
ICAI: FRN: 010643S

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)

HANNAH JOSEPH HOSPITAL LIMITED

Balance Sheet as at 31st March, 2025

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars		Note No.	As at 31.03.2025	As at 31.03.2024
I. ASSETS				
Non-current assets				
(a) Property, Plant and Equipment		4	6,537.07	6,090.32
(b) Right to Use Asset			309.33	437.33
(c) Intangible assets			71.55	1.74
(b) Capital work-in-progress		5	63.72	-
(c) Investment Property			-	-
(d) Goodwill			-	-
(e) Other Intangible assets			-	-
(f) Intangible assets under development			-	-
(g) Financial assets		6	-	-
(i) Investments			-	-
(ii) Loans			-	-
(iii) Trade receivables			-	-
(iv) Deferred tax assets (net)			-	-
(v) Other non-current assets		7	650.61	505.48
(h) Deferred Tax Asset			-	63.11
Total Non-current assets			7,632.28	7,097.98
Current assets				
(a) Inventories		8	148.25	137.47
(b) Financial assets			-	-
(i) Investments			-	-
(ii) Trade receivables		9	897.37	796.74
(iii) Cash and cash equivalents		10	1,162.00	868.44
(iv) Bank balance other than (iii) above		11	-	-
(v) Loans and advances		12	14.70	-
(c) Current tax assets (net)			-	-
(d) Other current assets		13	74.64	96.16
Total Current assets			2,296.96	1,898.81
TOTAL ASSETS			9,929.24	8,996.79

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.S. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
II EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	14	1,669.84	1,669.84
(b) Instruments entirely equity in nature	15	-	-
(c) Other Equity		3,523.83	2,901.49
		5,193.67	4,571.33
Total Equity			
Liabilities			
Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	16	2,819.87	2,672.47
(ii) Lease Liability	16A	328.28	464.15
(iii) Trade payables		-	-
Total Outstanding dues of MSME		-	-
Total Outstanding dues of creditors other than MSME		-	-
(iv) Other Financial liabilities		-	-
(b) Provisions		-	-
(c) Deferred Tax Liabilities (net)		-	-
(d) Other non current liabilities		-	-
		3,148.14	3,136.63
Total Non-current Liabilities			
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	16B	538.08	493.17
(ii) Lease Liability	17	-	-
(iii) Trade payables		-	-
Total Outstanding dues of MSME		1.46	0.60
Total Outstanding dues of creditors other than MSME		283.19	258.06
(iv) Other Financial liabilities		-	-
(b) Other current liabilities	18	266.06	257.64
(c) Provisions	19	498.64	279.37
(d) Current Tax Liabilities (net)			
		1,587.43	1,288.83
Total Current Liabilities		9,929.24	8,996.79
TOTAL EQUITY AND LIABILITIES			
Corporate Information	1		
Basis of preparation of financial statement	2	-	-
Significant Accounting Policies	3		
The notes referred to above form an integral part of the Financial Statements.			

For and on behalf of the Board

UDIN: 25223529BMLESJ5523

for A.V.SUBRAMANIAN & CO

FRN:010643S



CA.PADMA (Partner)
CHARTERED ACCOUNTANT
Membership No. 223529

DR.M.J ARUNKUMAR
CHAIRMAN & MANAGING DIRECTOR
DIN 03608603

CS. YUVARAJ SARAVANAN
COMPANY SECRETARY
Membership No. 66149

DR.FENN KAVITHA FENN ARUNKUMAR
WHOLE - TIME DIRECTOR
DIN 03608651

DANIEL DAVANAND FENN
CHIEF FINANCIAL OFFICER
PAN:AAPPF7662L

PLACE: MADURAI
DATE: 30/08/2025

HANNAH JOSEPH HOSPITAL LIMITED

Statement of Profit and Loss for the year ended 31st March, 2025

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

	Particulars	Note No.	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
I	Continuing Operations			
I	Revenue from operations	20	7,753.13	6,340.78
II	Other income	21	36.92	22.02
III	Net gain on de-recognition of financial assets at amortized cost		-	-
IV	Net gain on reclassification of financial assets		-	-
V			Total Income (I+II+III+IV)	7,790.05
VI			6,362.80	
VI	Expenses:			
	Cost of materials consumed	22	-	-
	Purchases of Stock-in-Trade	22a	1,165.66	913.89
	Changes in inventories of finished goods		-	-
	Work-in-progress and Stock-in-Trade	23	-10.78	11.54
	Employee benefits expenses	24	912.17	663.96
	Finance costs	25	347.07	479.75
	Depreciation and Amortization	26	724.11	821.37
	Impairment losses		-	-
	Net loss on de-recognition of financial assets at		-	-
	Amortized Expenses		-	-
	Net gain on reclassification of financial assets		-	-
	Other expenses	27	3,617.09	2,937.98
			Total expenses (VI)	6,755.32
			5,828.49	
VII	Profit before exception items and tax		1,034.73	534.31
VIII	Exceptional items		-	-
IX	Profit/(Loss) before tax (VII +VIII)		1,034.73	534.31
	Extraordinary Items		-	-
	Profit before tax from continuing operations		1,034.73	534.31
X	Tax expenses			
	a) Current tax		250.20	0.69
	b) Current tax adjustment to earlier years	28(a)	0.43	-
	c) Deferred tax	28(b)	63.11	126.97
XI	Profit/(Loss) for the period continuing operations (IX - X)		720.99	406.65
XII	Profit/(Loss) from discontinued operations		-	-
XIII	Tax expenses of discontinued operations		-	-
XIV	Profit/(Loss) from discontinued operations (after tax) (XII - XIII)		-	-
XV			720.99	406.65
		C/o		

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar

Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Particulars		Note No.	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
		C/f		
XVI	Other comprehensive income (OCI)			
	A Items that will not be reclassified to profit or loss			
	(i) Fair value change of Equity Instruments			
	(ii) Remeasurement of employee defined benefits			
	B (i) Items that will be reclassified to profit or loss			
	(ii) Income tax relating to items that will be reclassified to profit or loss			
XVII	Total Comprehensive Income for the period (XV+ XVI)(Comprising Profit/(Loss) and Other Comprehensive Income for the period)			
			720.99	406.65
XVIII	Earnings per equity share: (for continued operation) (of Rs.10 each)			
	a) Basic	Rs.	4.32	2.44
	b) Diluted	Rs.	4.32	2.44
XIX	Earnings per equity share (for discontinued operation)			
	a) Basic		-	-
	b) Diluted		-	-
XX	Earnings per equity share (for discontinued & Continuing operation)			
	a) Basic	Rs.	4.32	2.44
	b) Diluted	Rs.	4.32	2.44

For and on behalf of the Board

UDIN: 25223529BMLESJ5523

for A.V.SUBRAMANIAN & CO

FRN:010643S



CA.PADMA (Partner)
CHARTERED ACCOUNTANT
Membership No. 223529

DR.M.J ARUNKUMAR
CHAIRMAN & MANAGING DIRECTOR
DIN 03608603

DR.FENN KAVITHA FENN ARUNKUMAR
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CS. YUVARAJ SARAVANAN
COMPANY SECRETARY
Membership No. 66149

DANIEL DAYANAND FENN
CHIEF FINANCIAL OFFICER
PAN:AAPPF7662L

PLACE: MADURAI
DATE: 30/08/2025

CASH FLOW STATEMENT			
Name of the Company : Hannah Joseph Hospital . Limited			
PARTICULARS	Current Reporting		Previous reporting
	Period	Period	
	31.3.2025	31.3.2024	
I. Cash Flow From Operating Activities:			
Net Profit before Tax & Extraordinary Items		1035	534
Adjustments for:			
Interest paid	347	480	
Depreciation	724	821	
	1071	1301	
Operating Profit Before Working Capital Changes		2106	1835
Adjustments for Working Capital Changes:			
(Increase)/Decrease in Inventories	-11	12	
(Increase)/Decrease in Receivables	-101	-241	
(Increase)/Decrease in Other Current Assets	22	3	
(Increase)/Decrease in ShortTerm Loan & Adv.	-15	-817	
Increase/(Decrease) in Short Term Provisions	219	12	
Increase/(Decrease) in Trade Payables	26	-19	
Increase/(Decrease) in other current liabilities	8	17	
	149	-1033	
Cash generated from Operations		2255	803
Less: Taxation		314	0
Net Cash From / (Used) in Operating Activities		1941	803
II. Cash Flow From Investing Activities			
Purchase of Fixed Assets	-1149	-234	
Capital Work in Progress	-64	0	
Increase/(Decrease) in Long Term Loans and Advances	-145	-126	
	-1358	-360	
Net Cash From / (Used) in Investing Activities		-1358	-360
III. Cash Flow From Financing Activities:			
Interest paid	-347	-480	
Increase/(Decrease) in Long Term Borrowings	12	-292	
Increase/(Decrease) in Short Term Borrowings	45	509	
Net Cash From / (Used) in Financing Activities		-290	-262
Summary:			
Net Cash From / (Used) in Operating Activities		1941	803
Net Cash From / (Used) in Investing Activities		-1358	-360
Net Cash From / (Used) in Financing Activities		-290	-262
Net increase in Cash(I+II+III)		294	180
Add: Cash and Cash Equivalents at the beginning of the year		868	686
Cash Equivalents at the end of the Year		1162	868
Other than Cash Equivalents at the end of the year			
UDIN: 25223529PAPPF7662L			
For A.V.SUBBAN & COMPANY & CO.			
FRN:010643S			
CA.PADMA (PAPPF7662L) CHARTERED ACCOUNTANTS, MADURAI			
DR.M.J ARUNKUMAR			
CHARTERED ACCOUNTANT	CHAIRMAN & MANAGING DIRECTOR		
Membership No. 223529	DIN 03608603		
CS. YUVARAJ SARAVANAN			
COMPANY SECRETARY			
Membership No. 66149			
DR.FENN KAVITHA FENN ARUNKUMAR			
WHOLE - TIME DIRECTOR			
DIN 03608651			
DANIEL DAYANAND FENN			
CHIEF FINANCIAL OFFICER			
PAN:AAPPF7662L			
UDIN-			
PLACE: MADURAI			
DATE: 30/08/2025			

4 Property, Plant & Equipment

Particulars	Property, Plant & Equipment						
	Land	Buildings *	Plant and Equipment	Furniture and Fixtures	Vehicles	Office equipment	Total
Cost as at April 1,2023		5,195.01	3,347.48	660.13	38.01	242.34	9,482.97
Additions		166.36	56.85	5.21	-	4.72	233.14
Disposals		-	-	-	-	-	-
Cost as at March 31,2024 (A)	-	5,361.37	3,404.33	665.34	38.01	247.06	9,716.11
Additions	772.11	119.86	125.29	13.53	29.34	3.42	1,063.54
Disposals		-	30.00	-	-	-	30.00
Cost as at March 31,2025 (B)	772.11	5,481.23	3,499.62	678.87	67.35	250.48	10,749.65
Depreciation as at April 1,2023	-	606.89	1,770.84	349.71	29.83	175.49	2,932.75
Charge for the year	-	241.23	335.98	81.10	2.33	32.40	693.04
Disposals		-	-	-	-	-	-
Depreciation as at March 31,2024 (C)	-	848.12	2,106.82	430.81	32.16	207.89	3,625.79
Charge for the year	-	223.89	270.88	63.14	10.07	18.80	586.79
Disposals	-	-	-	-	-	-	-
Depreciation as at March 31,2025 (D)	-	1,072.01	2,377.69	493.95	42.24	226.69	4,212.58
Net Block							
As at March 31,2024 (A-C)	-	4,513.25	1,297.51	234.53	5.85	39.17	6,090.32
As at March 31,2025 (B-D)	772.11	4,409.23	1,121.92	184.92	25.11	23.79	6,537.07

* Title deeds of all land & Buildings are held in the name of the Company and / in the earlier name of the Company.

Right to Use Asset	
Particulars	MACHINERY
	896.00
Cost as at April 1,2023	
Additions	
Disposals	
Cost as at March 31,2024 (A)	896.00
Additions	-
Disposals	-
Cost as at March 31,2025 (B)	896.00
Depreciation as at April 1,2023	330.67
Charge for the year	128.00
Disposals	
Depreciation as at March 31,2024 (C)	458.67
Charge for the year	128.00
Disposals	
Depreciation as at March 31,2025 (D)	586.67
Net Block	
As at March 31,2024 (A-C)	437.33
As at March 31,2025 (B-D)	309.33

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M. J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Particulars	Intangible Assets		
	Trademark	Software	Total
Cost as at April 1,2023	0.03	13.30	13.33
Additions	0.28	0.65	0.93
Disposals	-	-	-
Cost as at March 31,2024 (A)	0.31	13.95	14.26
Additions	-	79.19	79.19
Disposals	-	0.06	0.06
Cost as at March 31,2025 (B)	0.31	93.08	93.39
Depreciation as at April 1,2023	0.02	12.17	12.19
Charge for the year	0.03	0.30	0.33
Disposals	-	-	-
Depreciation as at March 31,2024 (C)	0.05	12.47	12.52
Charge for the year	0.03	9.29	9.32
Disposals	-	-	-
Depreciation as at March 31,2025 (D)	0.08	21.76	21.84
Net Block			
As at March 31,2024 (A-C)	0.26	1.48	1.74
As at March 31,2025 (B-D)	0.23	71.32	71.55

Particulars	As at 31.03.2025	As at 31.03.2024
5 Capital work-in-progress		
Capital work-in-progress	63.72	-
Total	63.72	-
Refer Note No. 31(a) for information relating to Ageing Schedule and Completion schedule		
6 Non-current Investments		
a. quoted Equity Shares	-	-
b. Unquoted Equity Shares	-	-
c. Mutual funds-	-	-
d. Others	-	-
Total	-	-
Note : Fair Market Value		
Equity Shares	-	-
Mutual Funds	-	-
Total Fair Market Value	-	-
7 Other non-current financial assets		
a. Bank deposit Maturity above 12 months	-	-
b. In earmarked bank accounts	-	-
- Unpaid Dividend A/c (Current A/c with bank)	-	-
Long Term Loans & Advances		
a. Advances	72.82	75.61
b. Deposit with Land Lords and Electricity Department	268.74	238.05
c. Staff Loan	7.94	13.29
d. Deferred IPO expenditure	301.11	178.53
Total	650.61	505.48

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Particulars	As at 31.03.2025	As at 31.03.2024
8 Inventories		
a. Medicines at Pharmacy and Ward	85.40	79.81
b. Medicine at Cathlab and Operation theater	43.21	45.12
c. Other Consumables	0.80	0.51
d. Stores and spares	18.83	12.02
Total	148.25	137.47
9 Trade Receivables		
a. Trade Receivables Considered good - Secured	-	-
b. Trade Receivables Considered good - Unsecured *	647.13	618.78
c. Trade Receivables which have significant increase in Credit risk and	-	-
d. Trade Receivables - Credit Impaired	250.24	177.96
	897.37	796.74
Less: Allowance for expected Credit Loss	-	-
	897.37	796.74
Trade Receivables stated above include debts due by :		
Directors	-	-
Other officers of the Company	-	-
Firm in which director is a partner	-	-
Company in which director is a member	-	-
Refer Note No. 31(b) for the Ageing Schedule of Trade Receivables		

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 Whole-time Director
 (DIN: 03608651)



Particulars	As at 31.03.2025	As at 31.03.2024
10 Cash and cash equivalents		
a. Cash on hand	29.27	13.78
b. Cheques, drafts on hand	-	-
c. Balances with banks		
i) In current accounts	732.48	454.41
ii) In deposit accounts		
- Maturity below 12 month	400.25	400.25
Total	1,162.00	868.44
11 Bank balance other than above Note No. 10		
a) In earmarked bank accounts		
- Dividend A/c (Current A/c with bank)	-	-
Total	-	-
12 Loans & Advances		
a. Loans and advances to related parties	-	-
b. Advances for Purchases		
Secured - Capital advance for machinery	-	-
Secured - Others	-	-
Unsecured	-	-
c. Balance with government authorities		
Unsecured, Considered good		
- Deposit with Government Departments	-	-
d. Trade Deposit	-	-
e. Prepaid expenses - Unsecured, Considered good	14.70	-
Total	14.70	-
13 Other Current Assets		
Advance Paid to Suppliers	-	-
Interest Receivable	0.24	0.26
- TDS from insurance Company'	1.35	0.90
TDS deducted for Payee	1.57	1.83
Income Tax Refund Receivable	71.48	93.16
Advance Tax (Net of Provisions)	-	-
Total	74.64	96.16

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(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

14 Equity Share capital

		As at 31 March 2025		As at 31 March 2024	
	Particulars	Number of Shares	Amount	Number of Shares	Amount
A	Authorised				
	Equity Shares of Rs.10/- each	2,50,00,000	2,500	2,00,00,000	2,000
B	Issued, Subscribed & Paid up				
	Equity Shares of Rs.10/- each	1,66,98,363	1,670	1,66,98,363	1,670
	Total	1,66,98,363	1,670	1,66,98,363	1,670

C The reconciliation of number of shares outstanding

Particulars	As at 31.03.2025 Number	As at 31.03.2024 Number
Equity Shares outstanding at the beginning of the year	1,66,98,363	1,66,98,363
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Equity Shares outstanding at the end of the year	1,66,98,363	1,66,98,363

D The details of Shareholders holding more than 5%

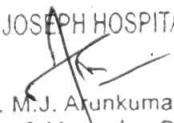
Name of Shareholder	As at 31 March 2025		As at 31 March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Dr Moses Jospesh Arunkumar	1,51,62,925	90.80%	1,54,79,925	92.70%

D.1 Shares Held by Promotor

As at 31 March 2025				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Dr Moses Jospesh Arunkumar	1,51,62,925	90.80%	1.90%
2	Dr.Kavitha Fenn Arunkumar	4,32,000	2.59%	NIL

As at 31 March 2024				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Dr Moses Jospesh Arunkumar	1,54,79,925	92.70%	NIL
2	Dr.Kavitha Fenn Arunkumar	4,32,000	2.59%	NIL

E The Company has only one class of shares referred to as equity shares having a par value of Rs.10/-. Each holder of equity shares is entitled to one vote per share.

For HANNAH JOSEPH HOSPITAL LIMITED

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 Whole-time Director
 (DIN: 03608651)



Particulars	As at 31.03.2025	As at 31.03.2024
<u>15 Other Equity</u>		
A. Securities Premium		
Opening Balance	1,013.36	338.74
(+) Issue of Shares	-	674.63
(-) Expenses on Private Placement	98.66	-
Closing Balance	914.71	1,013.36
B. Other Comprehensive Income		
Opening Balance	-	-
(+) Change during the year	-	-
Closing Balance	-	-
C. Profit & Loss A/c		
Opening balance	1,888.14	1,481.48
(+) Net Profit/(Net Loss) For the current year	720.99	406.65
(-) Interim Dividend paid	-	-
(-) Final Dividend declared in AGM	-	-
(-) Provision for Dividend Tax Payable	-	-
(-) Dividend Tax Paid for earlier year	-	-
(-) Transfer to Reserves	-	-
Closing Balance	2,609.12	1,888.13
Total	3,523.83	2,901.49

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Particulars	As at 31.03.2025	As at 31.03.2024
16.Borrowings		
Term Loans Secured		
From Banks	2,535.62	2,613.95
From Others	-	31.52
(Term loans are secured by hypothecation of fixed assets)		
Total	2,535.62	2,645.47
Unsecured		
From Director and shareholder	278.25	
Deposit	6.00	27.00
Total	2,819.87	2,672.47
16A .Lease Liabilities		
Opening Liabilities	464.15	589.80
ADD: Interest	31.66	41.89
Less : Repayment	167.53	167.53
	328.28	464.15
16B. Short Term Borrowings		
From Banks		
Current Maturities of Long term Debt	146.56	332.19
Working Capital loan against Fixed deposit	360.00	-
From Others		
Current Maturities of Long term Debt	31.52	160.97
	538.08	493.17
17 Trade Payable		
(A) Total Outstanding dues to MSME	1.46	0.60
(B) Total Outstanding dues to creditors other than MSME	283.19	258.06
(C) Disputed dues to MSME	-	-
(D) Disputed dues to Others	-	-
Total	284.65	258.66
Dues to Micro and Small Enterprises have been determined to the extent the Company has received intimation from suppliers regarding their status under the Act. There are no interest due and outstanding as at the reporting date.		
Refer Note No. 31 (c) for the Ageing Schedule of Trade Payables		
18 Other Current Liabilities		
Advance from Customers	266.06	257.64
Total	266.06	257.64
19 Provisions		
(a) Provision for employee benefits		
Salary	73.99	57.79
Gratuity	25.66	21.09
E.P.F & E.S.I	10.44	8.07
(b) Proposed Dividend	-	-
(c) Others		
Proposed Dividend	-	-
GST Payable	10.83	9.61
TDS / TCS Payable	35.37	26.15
Provision for CSR	4.37	
Outstanding Expenses	178.18	131.85
Provision for Taxation (net)	159.81	24.81
Total	498.64	279.37

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Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
20 Revenue from Operations		
a) Hospital and Clinical Services	5,735.58	4,730.67
b) Sale of Medicine	1,965.67	1,565.60
c) Sale of Food	51.87	44.51
Total	7,753.13	6,340.78
21 Other Income		
Interest Income	19.75	4.87
Interest - Income tax	1.74	-
Interest others	3.08	
Profit on sale of Fixed Assets	-	2.66
Other non-operating income (net of expenses directly attributable to such income)	12.35	14.49
Total	36.92	22.02
22 Cost of Material Consumed		
Opening Stock	-	-
Add : Purchases	-	-
Less : Closing Stock	-	-
Total	-	-
22a Purchase of Trading Stock	1,165.66	913.89
23 Changes in inventories of finished goods		
work-in-progress and Stock-in-Trade		
Opening Stock of Traded Goods	137.46	149.01
	137.46	149.01
Closing Stock of Finished Goods	148.25	137.46
	-	-
Increase (-) / (+) Decrease in Stock	148.25	137.46
	-10.78	11.54

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 Whole-time Director
 (DIN: 03608651)



24 Employee Benefit Expenses

Salaries and Wages	771.36	561.78
Bonus	36.87	30.95
Staff welfare	31.63	14.42
Contribution to Employees Provident Fund	53.34	41.83
Contribution to Employees State Insurance Scheme	14.39	11.15
Provision for Gratuity Fund	4.57	3.83
Total	912.17	663.96

25 Finance Cost

Interest on bank loan	250.42	398.45
Interest on Lease	31.66	41.89
Interest on other loans	26.38	19.77
Interest Others	21.59	3.99
Bank Charges	17.03	15.65
Total	347.07	479.75

26 Depreciation and Amortisation Expenses

Depreciation		
a) Property, Plant & Equipment	586.79	693.04
b) On right to use asset and Intangible Assets	137.32	128.33
Total	724.11	821.37

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Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
27 Other Expenses		
Operation Expenses		
Stores and Spares	508.78	334.86
Lab charges	31.40	31.80
House keeping and ward expenses	115.78	107.51
Power & Fuel	297.94	301.48
Lease rent-Land	121.74	119.40
Lease rent -building	44.40	44.40
Consulting charges to doctors	1,177.79	868.44
A	2,297.83	1,807.90
Selling and Distribution Expenses		
Business Promotions incl Advertising	123.79	39.25
Donations	1.01	7.34
B	124.80	46.59
Establishment Expenses		
Repairs to Buildings	137.30	56.11
Repairs to Machinery	127.86	137.37
Remuneration to Managing Director	495.00	348.00
Printing and Stationery	36.60	-
Postage & Telephones	10.31	9.94
Legal and Secretarial	17.64	10.66
Travelling Expenses	35.71	5.96
Goods and Service tax	51.44	-
Rates Taxes and License Fees	52.91	40.51
Insurance	3.18	6.45
Audit Fee		
Statutory Audit	3.00	1.62
Certification	1.95	-
Others	3.80	-
Professional & Other Service Charges	14.73	-
Directors' Sitting Fees	4.90	-
Bad debts	132.37	-
Miscellaneous Expenses	61.24	345.59
Consulting Charges to Directors	-	121.29
Loss on Sale of Asset	0.06	-
Corporate Social Responsibility Expenses refer Note 27(a)	4.47	-
C	1,194.46	1,083.50
Total [A + B + C]	3,617.09	2,937.98

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27 (a) Expenditure on Corporate Social Responsibility

(i) Gross amount required to be spent on CSR expenditure in accordance with Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014	4.47	-
(ii) Amount unspent/ (excess spent) carried forward from earlier years	-	-
(iii) Amount actually spent during the year on		
a) Conservation of Natural Resource (i.e. water)	-	-
b) Promotion of Education	0.10	-
c) Others	-	-
(iv) Excess amount spent / (unspent)	-4.37	-

(All amounts are in lakhs of Indian Rupees, unless otherwise state)

Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
28 Tax Expenses - Current Tax		
a) Current year provision	250.20	0.69
b) Current tax adjustment to earlier years	0.43	
(+) Advance Tax for earlier year - IT	-	-
(-) Provision for Taxation released - IT	-	-
(-) IT Refund Received	-	-
29 Contingent Liabilities and Commitments		
Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
30. Other Comprehensive Income (OCI)		
Items not to be reclassified to Profit or Loss :		
Gains / (losses) on Listed Shares and Mutual Funds	-	-
Gratuity Provisions	-	-
Total	-	-

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31 Additional regulatory and other information as required by the Schedule III to the Companies Act 2013

a) Ageing schedule of Capital Work In Progress (CWIP)

Ageing Schedule of Capital Work-in-Progress (CWIP) March 2025

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress	63.72	-	-	-	63.72
Projects temporarily suspended	-	-	-	-	-

Note: The Company do not have any projects whose activity has been suspended.

Ageing Schedule of Capital Work-in-Progress (CWIP) March 2024

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress	0.00	-	-	-	0.00
Projects temporarily suspended	-	-	-	-	-

Note: The Company does not have any project whose activity has been suspended.

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(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

31 (b) Ageing Schedule of Trade Receivables

As at March 31, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-considered good	519.68	126.00	1.44	-	-	647.13
Undisputed Trade Receivables-which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-
Undisputed Trade Receivables-Credit impaired		236.51	-	13.73	-	250.24
Disputed Trade Receivables-considered good		-				0.00
Disputed Trade Receivables-which have significant increase in credit risk and considered doubtful						
Disputed Trade Receivables Credit impaired	-	-	-	-	-	-
	519.68	362.51	1.44	13.73	-	897.37

As at March 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-considered good	551.06	51.36	15.77	0.60	-	618.79
Undisputed Trade Receivables-which have significant increase in credit risk and considered doubtful	-	-	167.80	10.16	-	177.96
Undisputed Trade Receivables-Credit impaired	-	-	-	-	-	-
Disputed Trade Receivables-considered good	-	-	-	-	-	-
Disputed Trade Receivables-which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables Credit impaired	-	-	-	-	-	-
	551.06	51.36	183.57	10.76	-	796.74

For HANNAH JOSEPH HOSPITAL LIMITED

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Whole-time Director
(DIN: 03608651)



31c) Ageing Schedule of Trade Payables

As at March 31, 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	283.19	-	-	-	283.19
Dispute dues-MSME	-	-	-	-	-
Dispute dues -Others	-	-	-	-	-
Total	283.19	-	-	-	283.19

As at March 31, 2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	258.06	-	-	-	258.06
Dispute dues-MSME	-	-	-	-	-
Dispute dues -Others	-	-	-	-	-
Total	258.06	-	-	-	258.06

d) Proceedings under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder

There are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder

e) Borrowings from banks

Company does not have any outstanding borrowings from banks or financial institutions at any time during the year on the basis of security of current assets.

The Company is not declared as wilful defaulter by any bank or financial Institution or other lenders.

f) Relationship with Struck off Companies

The Company did not have any transactions with Companies struck off under Section 248 of Companies Act, 2013 or Section 560 of Companies Act, 1956 considering the information available with the Company.

For HANNAH JOSEPH HOSPITAL LIMITED

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For HANNAH JOSEPH HOSPITAL LIMITED

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Whole-time Director
(DIN: 03608651)



h. Key Financial Ratios

<u>Ratio</u>	<u>Unit of Measurement</u>	<u>Numerator</u>	<u>Denominator</u>	<u>Current Period</u>	<u>Previous Period</u>	<u>% Variance</u>
(a) Current ratio	In Multiple	2296.96	1587.43	1.45	1.47	-1.58%
(b) Debt-equity ratio	In Multiple	3686.22	5193.66	0.71	0.79	-10.58%
(c) Debt service coverage ratio	In Multiple	1445.09	489.24	2.95	1.46	101.96%
(d) Return on equity ratio	In Percentage	720.98	4882.49	15.00%	6.15%	143.79%
(e) Inventory turnover ratio	In Days	7753.13	142.86	7	33	-79.59%
(f) Trade receivables turnover ratio	In Days	7753.13	847.06	40	144	-72.29%
(g) Trade payables turnover ratio	In Days	1165.66	270.62	85	107	-20.80%
(h) Net capital turnover ratio	In Days	7753.13	709.53	33	35	-5.20%
(i) Net profit ratio	In Percentage	720.98	7753.13	9.00%	6.39%	40.81%
(j) Return on capital employed	In Percentage	1381.79	8341.80	17.00%	5.00%	240.00%
(k) Return on investment	In Percentage	720.98	9463.01	0.00%	0.00%	NA

Current Ratio = (Current Assets / Current Liabilities)

Debt-Equity Ratio = (Total Debt / Total Equity)

Debt Service Coverage Ratio = (EBITDA / [Principal Repayment + Gross Interest on term loans])

Return on Equity Ratio = (Total Comprehensive Income / Average Total Equity)

Inventory Turnover Ratio = 365 / (Net Revenue / Average Inventories)

Trade receivables Turnover Ratio = 365 / (Net Revenue / Average Trade receivables)

Trade Payables Turnover Ratio = 365 / (Total Purchase / Average Trade payables)

Net Capital Turnover Ratio = 365 / (Net Sales / Working Capital) Working Capital= Current Assets - Current Liabilities

Net Profit Ratio = (Net Profit / Net Sales)

Return on Capital employed = (Earning before interest and taxes / Capital Employed)

Capital Employed = Noncurrent Asset + Working Capital + Total Debt + Deferred Tax Liability

Return on Investment (Assets) = (Total Comprehensive Income / Average Total Assets)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)

