

## INDEPENDENT AUDITORS' REPORT ON RESTATED FINANCIAL INFORMATION

(As required by Section 26 of Companies Act, 2013 read with Rule 4 of Companies (Prospectus and Allotment of Securities) Rules, 2014)

To,  
The Board of Directors,  
Hannah Joseph Hospital Ltd.

Dear Sir,

We have examined the attached Restated Audited Financial Information of Hannah Joseph Hospital Limited comprising the Restated Audited Statement of Assets and Liabilities as at September 30, 2025, March 31, 2025, March 31, 2024 & March 31, 2023 the Restated Audited Statement of Profit & Loss, the Restated Audited Cash Flow Statement for the half early ended September 30 2025, financial year ended March 31, 2025, March 31, 2024 & March 31, 2023, the Summary statement of Significant Accounting Policies and other explanatory Information (Collectively the Restated Financial Information) as approved by the Board of Directors in their meeting held on January 05, 2026 for the purpose of inclusion in the Offer Document, prepared by the Company in connection with its Initial Public Offer of Equity Shares (IPO) and prepared in terms of the requirement of:-

- a) Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended (the "Act");
- b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") as amended ("ICDR Regulations"); and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("SEBI").
- c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India as amended from time to time. ("The Guidance Note").

The Company's Board of Directors are responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the offer document to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, in connection with the proposed IPO. The Restated Financial Information have been prepared by the management of the Company for the half early ended September 30, 2025, for the financial year ended March 31, 2025, March 31, 2024 & March 31, 2023, on the basis of preparation stated in ANNEXURE – D to the Restated Financial Information. The Board of Directors of the company's responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

We have examined such Restated Financial Information taking into consideration:

- a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated September 30, 2024, in connection with the proposed IPO of equity shares of the Company.
- b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
- c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and,
- d) Requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

These Restated Financial Information have been compiled by the management from:

- a) Limited review of financial statements of company for the half early ended September 30 2025 & audited financial statement for the financial year ended March 31, 2025, March 31, 2024 & March 31, 2023 prepared in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Act, read with Rule 7 of The Companies Indian Accounting Standards Rules, 2015, as amended, and other accounting principles generally accepted in India

For the purpose of our examination, we have relied on:

- i. Auditors' Report issued by the Previous Auditor i.e., M/s Pandiarajan T & Co dated August 19, 2024, September 04, 2023, for the financial year ended 31st March 2024 & 31st March 2023 respectively and reaudited report issued by us for the FY 2025, Limited review report for the half year ended 30 September dated 19-11-25.
- ii. The audit was conducted by the Company's previous statutory auditor, and accordingly reliance has been placed on the statement of assets and liabilities and statements of profit and loss, the Significant Accounting Policies, and other explanatory information and (collectively, the Audited Financial Statement") examined by them for the said years.

The modification in restated financials was carried out based on the modified reports, if any, issued by Previous auditor which is giving rise to modifications on the financial statements as at and for the financial year ended March 31, 2024 & March 31, 2023. There are no qualifications in the previously audited Financial Statement for the years ended March 31, 2024, and March 31, 2023.

As we were the statutory auditor for the financial year 2024-25, we have restated the financial statements for the half year ending 30<sup>th</sup> September 2025 and 31<sup>st</sup> March 2025, based on the financial statements for the year ended 31-03-2025 and Limited review report for the period ended 30-09-2025 prepared by us.

The audit reports on the financial statements were modified and included following matter(s) giving rise to modifications on the financial statements as at and for the half year ended September 30, 2025, financial year ended March 31, 2025, March 31, 2024 & March 31, 2023.



- a) The Restated Financial Information or Restated Summary Financial Statement have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial period/years to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any.
- b) The Restated Financial Information or Restated Summary Financial Statement have been made after incorporating adjustments for prior period and other material amounts in the respective financial years/period to which they relate and there are no qualifications which require adjustments.
- c) Extra-ordinary items that need to be disclosed separately in the accounts have been disclosed wherever required.
- d) There were no qualifications in the Audit Reports issued by us for the financial year March 31, 2025, and by **M/s Pandiarajan T & Co** for the financial year ending March 31, 2024 & March 31, 2023, which would require adjustments in this Restated Financial Statements of the Company.
- e) Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – D to this report.
- f) Adjustments in Restated Financial Information or Restated Summary Financial Statement have been made in accordance with the correct accounting policies,
- g) There was no change in accounting policies, which need to be adjusted in the Restated Financial Information or Restated Summary Financial Statement.
- h) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Information or Restated Summary Financial Statement.
- i) The related party transactions for purchase & sales of services entered by the company are at arm's length.
- j) The Company has not paid any dividend since its incorporation.

In accordance with the requirements of Part I of Chapter III of Act including rules made there under ICDR Regulations, Guidance Note and Engagement Letter, we report that:

1. The "Restated Statement of Assets and Liabilities" as set out in ANNEXURE – A to this report, of the Company as at for the Half year ended September 30, 2025, financial year ended March 31, 2025, March 31, 2024 & March 31, 2023, is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Assets and Liabilities have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – D to this Report.

Restated Statement of Fixed Assets	Annexure – A.1
Restated Statement of Capital Work in progress	Annexure – A.2
Restated Statement of Financial Assets others	Annexure – A.3
Restated Statement of Deferred tax assets (net)	Annexure – A.4
Restated Statement of Other non - current assets	Annexure – A.5
Restated Statement of Inventories	Annexure – A.6
Restated Statement of Investment	Annexure – A.7
Restated Statement of Trade Receivables	Annexure – A.8
Restated Statement of Cash & Cash Equivalents	Annexure – A.9
Restated Statement of Bank balances other than cash and cash equivalents	Annexure – A.10
Restated Statement of Financial Assets Others	Annexure – A.11
Restated Statement of Other Current Assets	Annexure – A.12
Restated Statement of Share Capital, Reserves and Surplus	Annexure – A.13 & Annexure – A.14
Restated Statement of Long-Term Borrowing	Annexure – A.15
Restated Statement of Lease Liabilities	Annexure – A.16
Restated Statement of Other Financial Liabilities	Annexure – A.17
Restated Statement of Provisions	Annexure – A.18
Restated Statement of Short-Term Borrowing	Annexure – A.19
Restated Statement of Trade Payables	Annexure – A.20
Restated Statement of Other financial liabilities	Annexure – A.21
Restated Statement of Other current liabilities	Annexure – A.22



Restated Statement of Revenue from Operations	Annexure – B.1
Restated Statement of Other Income	Annexure – B.2
Restated Statement of Purchase of Traded Goods	Annexure - B.3
Restated Statement of Change in Inventories of WIP, Finished Goods & Stock in Trade	Annexure - B.4
Restated Statement of Employee Benefit Expenses	Annexure - B.5
Restated Statement of Finance Cost	Annexure – B.6
Restated Statement of Other Expenses	Annexure – B.7
Restated Statement of Other Expenses Cash flows	Annexure – C
Summary of significant accounting policies and notes to accounts as restated	Annexure – D
Material Adjustment to the Restated Financial Statement	Annexure – E
Restated Statement of Tax shelter	Annexure – F
Restated Statement of Capitalization	Annexure – G
Restated Statement of Contingent Liabilities	Annexure – H
Restated Statement of Accounting Ratios	Annexure – I
Restated statement of related party transaction	Annexure – J

- a) The “Restated Statement of Profit and Loss” as set out in ANNEXURE – B to this report, of the Company for the Half year ended September 30, 2025, financial year ended March 31, 2025, March 31, 2024 & March 31, 2023, is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – D to this Report.
- b) The “Restated Statement of Cash Flow” as set out in ANNEXURE – C to this report, of the Company for the Half year ended September 30, 2025, financial year ended March 31, 2025, March 31, 2024 & March 31, 2023, is prepared by the Company and approved by the Board of Directors. These Statement of Cash Flow, as restated have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – D to this Report.

Audit for the financial year ended March 31, 2025, conducted by us, March 31, 2024 & March 31, 2023, was conducted by **M/s Pandiarajan T & Co** and Accordingly reliance has been placed on the financial statement examined by them for the said years. Financial Reports included for said years are solely based on report submitted by them.

We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for the half year ended September 30, 2025, for the financial year ended March 31, 2025, March 31, 2024 & March 31, 2023 proposed to be included in the Draft Red Herring Prospectus / Red Herring Prospectus/ Prospectus (“Offer Document”) for the proposed IPO.

In our opinion and to the best of information and explanation provided to us, the Restated Financial Information of the Company, read with significant accounting policies and notes to accounts as appearing in ANNEXURE – D are prepared after providing appropriate adjustments and regroupings as considered appropriate.

**We, A V SUBRAMANIAN AND CO**, Chartered Accountants have been subjected to the peer review process of the Institute of Chartered Accountants of India (“ICAI”) and hold a valid peer review certificate issued by the “Peer Review Board” of the ICAI.

The preparation and presentation of the Financial Statements referred to above are based on the Audited financial statements of the Company and are in accordance with the provisions of the Act and ICDR Regulations. The Financial Statements and information referred to above is the responsibility of the management of the Company.

The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other Firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.

We have no responsibility to update our report about events and circumstances occurring after the date of the report.

In our opinion, the above financial information contained in ANNEXURE – A to J of this report read with the respective Significant Accounting Polices and Notes to Accounts as set out in ANNEXURE – D are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Companies Act, ICDR Regulations, Engagement Letter and Guidance Note.

Our report is intended solely for use of management and for inclusion in the Offer Document in connection with the IPO-SME for Proposed Issue of Equity Shares of the Company and our report should not be used, referred to or distributed for any other purpose without our prior consent in writing.



**HANNAH JOSEPH HOSPITAL LIMITED**  
**ANNEXURE – A: RESTATED STATEMENT OF ASSETS AND LIABILITIES**

(Rs. in Lakhs)

Sr. No.	Particulars	Note No.	30 <sup>th</sup> September	As of 31st March		
			2025	2025	2024	2023
<b>A.</b>	<b>Assets</b>					
	<b>Non-Current Assets</b>					
	Property, Plant and Equipment					
	Tangible Assets	A.1	6606.06	6,846.41	6,527.65	7,115.55
	Intangible Assets	A.1	57.79	71.55	1.74	1.15
	Capital Work in progress	A.2	63.72	63.72	-	-
	Financial Assets Others	A.3	344.08	349.50	326.95	375.12
	Deferred tax assets (net)	A.4	-	-	63.12	190.09
	Other Non-Current Assets	A.5	383.40	301.11	178.54	40.67
	<b>Current Assets</b>					
	Inventories	A.6	164.69	148.25	137.46	149.01
	Current Investments	A.7	-	-	-	13.55
	Trade Receivables	A.8	1212.37	897.37	796.74	556.11
	Cash and Cash Equivalents	A.9	1181.89	761.74	468.19	386.46
	Bank balances other than cash and cash equivalents	A.10	400.25	400.25	400.25	300.25
	Financial Assets Others	A.11	2.42	3.17	3.00	3.36
	Other Current Assets	A.12	41.42	86.17	93.16	82.92
	<b>Total</b>		<b>10,458.09</b>	<b>9,929.24</b>	<b>8,996.80</b>	<b>9,214.24</b>
<b>B.</b>	<b>Equity and Liabilities</b>					
	<b>Shareholders' Funds</b>					
	Share Capital	A.13	1669.84	1,669.84	1,669.84	1,634.97
	Reserves & Surplus	A.14	4035.69	3,523.83	2,901.50	1,820.22
	<b>Share application money pending allotment</b>			-	-	-
	<b>Non-Current Liabilities</b>					
	Long-Term Borrowings	A.15	2470.26	2,819.87	2,645.47	2,985.23
	Lease Liabilities	A.16	256.24	328.28	464.15	589.80
	Other Financial Liabilities	A.17	-	-	66.90	132.39
	Long Term Provision	A.18	27.96	25.66	21.09	17.26
	<b>Current Liabilities</b>					
	Short Term Borrowings	A.19	693.82	538.08	493.17	1,310.23
	Trade Payables:	A.20				
	(A) total outstanding dues of micro enterprises and small enterprises; and		2.29	1.46	0.60	0.32
	(B) total outstanding dues of creditors other than microenterprises and small enterprises.".]		359.03	283.19	258.06	276.88
	Other Financial Liabilities	A.21	77.81	73.99	57.79	45.76
	Other Current Liabilities	A.22	865.16	665.05	418.23	401.18
	<b>Total</b>		<b>10,458.09</b>	<b>9,929.24</b>	<b>8,996.80</b>	<b>9,214.24</b>

Note: The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D, B & C

For AV SUBRAMANIAN & CO

Chartered Accountants  
Firm Registration Number: - 010643S  
Peer Review No. -015771

(Partner)  
Membership No.223529  
UDIN – 26223529WAQFOM5433  
Date: 05-01-2025  
Place: Madurai



For and on behalf of the Board of Directors

DANIEL DAYANAND FENN  
Chief Financial Officer PAN AAPPF7662L

YUVARAJ SARAVANAN  
Company Secretary  
Membership No: 66149

MOSESJOSEPH ARUNKUMAR  
Chairman & Managing Director  
DIN-03608603

FENN KAVITHA FENN ARUNKUMAR  
Whole Time Director  
DIN-03608651



HANNAH JOSEPH HOSPITAL LIMITED

ANNEXURE – B: RESTATED STATEMENT OF PROFIT AND LOSS

(Rs. in Lakhs)

Sr. No	Particulars	Note No.	30th September	For The Year Ended 31st March		
			2025	2025	2024	2023
<b>A.</b>	<b>Revenue:</b>					
	Revenue from Operations	<b>B.1</b>	4254.52	7,753.13	6,340.78	5,462.32
	Other income	<b>B.2</b>	20.94	36.92	22.02	27.36
	<b>Total Income</b>		<b>4,275.47</b>	<b>7,790.05</b>	<b>6,362.81</b>	<b>5,489.68</b>
<b>B.</b>	<b>Expenses:</b>					
	Purchase of Traded Goods	<b>B.3</b>	643	1,165.66	913.89	804.61
	Change in Inventories of WIP, Finished Goods & Stock in Trade	<b>B.4</b>	- 16	- 10.78	11.55	- 59.16
	Employees' Benefit Expenses	<b>B.5</b>	458.85	912.17	1,011.96	933.88
	Finance costs	<b>B.6</b>	156.04	347.07	479.75	643.32
	Depreciation and Amortization		334.88	724.11	821.37	934.71
	Other expenses	<b>B.7</b>	1993.95	3,617.09	2,589.98	2,130.80
	<b>Total Expenses</b>		<b>3,569.81</b>	<b>6,755.32</b>	<b>5,828.50</b>	<b>5,388.15</b>
	<b>Profit before exceptional and extraordinary items and tax</b>		<b>705.66</b>	<b>1,034.73</b>	<b>534.31</b>	<b>101.53</b>
	Exceptional Items		-	-	-	-
	<b>Profit before extraordinary items and tax</b>		<b>705.66</b>	<b>1,034.73</b>	<b>534.31</b>	<b>101.53</b>
	Extraordinary items		-	-	-	-
	<b>Profit before tax</b>		<b>705.66</b>	<b>1,034.73</b>	<b>534.31</b>	<b>101.53</b>
	<b>Tax expense:</b>					
	Current tax		193.80	250.20	0.69	0.47
	Income tax relating to earlier years		-	0.43	-	-
	Deferred Tax		-	63.11	126.97	-
	Profit (Loss) for the period from continuing Operations		<b>511.86</b>	<b>720.99</b>	<b>406.64</b>	<b>101.06</b>
	<b>Earning per equity share in Rs.:</b>					
	(1) Basic		3.07	4.32	2.47	0.63
	(2) Adjusted		3.07	4.32	2.47	0.63

Note: The above statements should be read with the significant accounting policies and notes to restated summary, Statement of asset and liabilities and cash flows appearing in Annexure D, A & C.

For AV SUBRAMANIAN & CO

Chartered Accountants  
Firm Registration Number: - 010643S  
Peer Review No. -015771

(Partner)  
Membership No.223529  
UDIN – 26223529WAQFOM5433  
Date: 05-01-2025  
Place: Madurai

For and on behalf of the Board of Directors

DANIEL DAYANAND FENN  
Chief Financial Officer PAN  
AAPPF7662L

YUVARAJ SARAVANAN  
Company Secretary  
Membership No: 66149

MOSES JOSEPH ARUNKUMAR  
Chairman & Managing Director DIN-03608603

FENN KAVITHA FENN ARUNKUMAR  
Whole Time Director  
DIN-03608651



**HANNAH JOSEPH HOSPITAL LIMITED**  
**ANNEXURE – C: RESTATED STATEMENT OF CASH FLOWS**

(Rs. in Lakhs)

Particulars	30th September	For The Year Ended 31st March		
	2025	2025	2024	2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Profit/ (Loss) before tax	705.66	1034.73	534.31	101.53
Adjustments for:				
Depreciation	334.88	724.11	821.37	934.71
Finance Cost	156.04	347.00	479.75	643.32
Interest Income	-	-	-	-
(Profit)/loss on sale of Fixed Assets/Investments	-	-	-	-
<b>Operating profit before working capital changes</b>	<b>1196.58</b>	<b>2105.84</b>	<b>1835.43</b>	<b>1679.56</b>
Movements in working capital:				
(Increase)/Decrease in Inventories	-16.44	-10.78	11.55	-59.17
(Increase)/Decrease in Trade Receivables	-315	-101	-240.63	-341.79
(Increase)/Decrease in Short Term Loans & Advances	26	44.91	-817.06	671.59
(Increase)/Decrease in Other Current Assets	19.49	6.82	3.67	-27.2
Increase/(Decrease) in other financial liabilities	6.11	20.77	12.03	-13.44
Increase/(Decrease) in Trade Payables	76.67	25.99	-18.54	24.19
Increase/(Decrease) in Other Current Liabilities	200.11	179.92	17.05	147.65
<b>Cash generated from operations</b>	<b>1194.00</b>	<b>2273.00</b>	<b>804.00</b>	<b>2081.00</b>
Income tax for the year	194.00	314.00	0.00	0.00
<b>Net cash from operating activities (A)</b>	<b>1000.00</b>	<b>1960.00</b>	<b>804.00</b>	<b>2081.00</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Sale/(Purchase) of Fixed Assets	-80.78	-1212.72	-234	-379.33
Unsecured deposits	0	0	0	0
Lease payments	-72.03	-135.87	-125.65	-116.19
<b>Net cash from investing activities (B)</b>	<b>-153</b>	<b>-1349</b>	<b>-360</b>	<b>-496</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Loans and advances recovered/paid	5.42	-22.55	48.16	-149.04
Interest paid on borrowings	-156.04	-347.00	-479.75	-643.32
Proceeds/(Repayment) of Borrowings	-194.00	174.40	-339.76	-1090.45
Proceeds from Issue of Shares	0	0	709.5	875.3
Preliminary expenses/deferred expenses incurred	-82.29	-122.5	-134.74	-35.3
Repayment of deposits-Bonds and others	0	0	-65.49	0
<b>Net cash from financing activities (C)</b>	<b>-427</b>	<b>-318</b>	<b>-262</b>	<b>-1043</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>420</b>	<b>294</b>	<b>182</b>	<b>542</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>762.19</b>	<b>468.19</b>	<b>386.48</b>	<b>143.42</b>
<b>Other than Cash equivalents at the beginning of the year</b>	<b>400.25</b>	<b>400.25</b>	<b>300.25</b>	<b>0</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>1182.19</b>	<b>762.19</b>	<b>468.19</b>	<b>386.48</b>
<b>Other than Cash Equivalents at the end of the year</b>	<b>400.25</b>	<b>400.25</b>	<b>400.25</b>	<b>300.25</b>

Note: The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and Statement of Asset & Liabilities appearing in Annexure D, B & A.

For AV SUBRAMANIAN & CO

Chartered Accountants  
Firm Registration Number: - 010643S  
Peer Review No. -015771

(Partner)  
Membership No.223529  
UDIN – 26223529WAQFOM5433  
Date: 05-01-2025  
Place: Madurai



For and on behalf of the Board of Directors

DANIEL DAYANAND FENN  
Chief Financial Officer PAN  
AAPPF7662L

YUVARAM SARAVANAN  
Company Secretary  
Membership No: 66149

MOSESJOSEPH ARUNKUMAR  
Chairman & Managing Director DIN-03608603

FENN KAVITHA FENN ARUNKUMAR  
Whole Time Director  
DIN-03608651



**ANNEXURE - D**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS AS RESTATED**

**A. COMPANY INFORMATION**

'Hannah Joseph Hospital Private Limited had been incorporated under Indian Companies Act 1956 and The Company has been converted to Public Limited Company during 2022-2023 and the name of the company has been Changed to HANNAH JOSEPH HOSPITAL LIMITED, and it has its registered Office at 134, Lake View Road, Madurai -625020. The Company is rendering medical services to public through Hannah Joseph Hospital Limited which is a renowned center of excellence for Neurology Neurosurgery and Psychiatry treatment.

**SIGNIFICANT ACCOUNTING POLICIES**

**1. Basis of preparation of financial statements:**

'The financial statements of the company haves been prepared under the historical cost convention, in accordance with Indian Accounting Standards (IND-AS) on an accrual basis. The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounts) Rules, 2014, and the relevant provisions of the Companies Act, 2013, to the extent applicable and the guidance notes, standards issued by the Institute of Chartered Accountants of India. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard required a change in the accounting policy hitherto in use. All assets and liabilities have been classified into current and non -current based on the operating cycle of the company. The Company's normal operating cycle is less than 12 months. The Accounts are presented in Indian Rupee which is the functional currency of the company. The Figures are rounded to nearest lakh.

**2. Use Of Estimates:**

'The preparation of financial statements in conformity with Indian Accounting Standards (IND-AS) requires the management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

**3. Fixed Assets, Intangible assets and capital work in progress:**

'Fixed assets are stated at cost, after reducing accumulated depreciation and impairment up to the date of the Balance Sheet. Direct costs are capitalized until the assets are ready for use and include financing costs relating to any borrowing attributable to acquisition of construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use. Capital work in progress includes the cost of fixed assets that are not yet ready for their intended use. Intangible assets, if any, are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment. The profits and losses on disposal of an asset are recognized in profit and loss account. There is title of assets held in the name of Hannah Joseph Hospital Private Limited, the erst while name of the company. The Company assets have not been revalued.

Intangible assets are stated at cost after reducing accumulated depreciation, the assets are depreciated over the useful life of the asset.

The Capital work in Process includes all costs including interest cost if any loan incurred for the creation of the asset, till the date of asset put into use.

The right to use assets, i.e., lease assets are recognized at the commencement of the lease. Right to use assets are disclosed at Cost less Accumulated depreciation.

**4. Depreciation:**

'Depreciation on fixed assets is determined based on the estimated useful life of the assets using the written down value method as prescribed under the Schedule II to the Companies Act, 2013. Individual assets cost less than Rs. 5000.00 or less are depreciated within a year of acquisition. Depreciation on assets purchased/sold during the period is proportionately charged. Leasehold land is amortized on a straight-line basis over the period of lease. Intangible assets, if any, are amortized over their useful life on a straight-line method. The various useful life for various assets is as follows plant and machinery 15 years, furniture -3 years, computers 3 years, medical and surgical instruments -8 years, Computer software- 3years. Right to use assets are depreciated in SLM over the lease period.

**5. Employee Benefits:**

Short Term benefits are recognized as an expense at the undiscounted amount in the statement of Profit and Loss of the year in which related service is rendered. Retirement benefits in form of gratuity and leave encashment etc. will be accounted for on Accrual basis. The company has not incurred any liabilities in this respect of leave encashment till the end of the year. The Company provides Gratuity only in respect of employees who are with five years of experience or more and the company has made provision for the eligible gratuity liability in the books of account and any gratuity payments to separated employees are charged to Profit and Loss Account However, there is no unpaid liability accrued in this respect as on the end of the financial year.

**6. Government grants:**

Grants and subsidies from the government are recognized when there is reasonable assurance that (i) the company will comply with the conditions attached to them, and (ii) the grant/subsidy will be received.

When the grants or subsidies relate to revenue, it is recognized as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Where the grant relates to an asset, it is recognized as deferred income and released to income in equal amounts over the expected useful life of the related asset.

Government grants of the nature of promoters' contribution are credited to capital reserve and treated as a part of the shareholders' fund.

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)



## 7. Investments:

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. Current investments are carried out in the financial statements at lower cost and fair value determined on an individual investment basis. Long-term investments are carried out at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

## 8. Inventories:

All trading goods are valued at lower cost and net realizable value. Cost of inventories is determined on first in first out basis. Scrap is valued at net realizable value. The cost of the inventory is measured by FIFO Method.

Net realizable value is the estimated selling price in the ordinary course of business.

## 9. Revenue recognition:

Revenue 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. The following specific recognition criteria must also be met before revenue is recognized:

### Supply of Services:

The Company is engaged in health care services and the revenue for services provided are recognized as and when provided.

### Sale of goods:

Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. The company collects Goods and Service tax on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from the revenue.

### Interest:

Interest income is recognized on a time proportion basis taking into account the outstanding amount and the applicable rate of interest. Interest income is included under the head "Other Income" in the statement of profit and loss.

## 10. Income Taxes:

Tax expenses comprise current and deferred tax. Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred Income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carries forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits. Deferred tax assets are reviewed at each reporting date.

The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the guidance note on accounting for credit available in respect of minimum alternate tax under the income tax act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The company reviews the "MAT credit entitlement" at each reporting date.

## 11. Provisions and contingent liabilities:

The company recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure of contingent liability is made when there is a present obligation that cannot be estimated reliably or a possible or present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

## 12. Earnings Per Share:

Earnings per share are calculated by dividing the net profit or loss after taxes for the period attributable to equity shareholders by the weighted average number of equities shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit/ (loss) for the year attributable to equity shareholders and weighted average number of shares outstanding during the year are adjusted for the effects of dilutive potential equity shares.

## 13. Cash Flow Statement:

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

For HANNAH JOSEPH HOSPITAL LIMITED

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



#### 14. Fair Value Measurement:

The Company's Financial assets and financial liabilities are valued at Fair Value based on the market value of the assets, the fair value is measured based on measurable market inputs wherever possible and in cases of impracticality, A degree of judgement is used to ascertain these values.

#### 15. Leases:

The Company lease assets are identified as per the requirement of IND AS 116 the company uses significant judgement in assessment of lease term with respect to non-cancellable period of the lease term together with the option to extend the lease term and periods covered by option to terminate the lease term.

#### 16. Financial Assets:

All financial assets are recognized on transaction date, and they are measured at fair value plus transaction costs, the assets are derecognized only when the contractual rights to the cash flow expire.

#### 17. Financial Liabilities:

Financial Liabilities are recognized when the company becomes a party to a contract and they are measured at cost and they are amortized using effective interest methods.

#### 18. Trade Receivables:

Like financial assets they are measured on the transaction date at transaction price plus costs there on. There are no receivables due by directors or KMP.

### B. NOTES ON ACCOUNTS

- The financial statements, including financial information have been prepared after making such regroupings and adjustments, considered appropriate to comply with the same. As result of these regroupings and adjustments, the amount reported in the financial statements/information may not necessarily be same as those appearing in the respective audited financial statements for the relevant years.

#### 2. Provisions, Contingent Liabilities and Contingent Assets:

Contingent liabilities and commitments (to the extent not provided for). There are no contingent liabilities for the half year ending 30<sup>th</sup> September 2025 and for the financial ending March 31, 2025, March 31, 2024, March 31, 2023, NIL as mentioned in Annexure-H, for any of the years/ stub period covered by the statements.

#### 3. Related Party Disclosure:

Related party transactions are reported in the Annexure – J of the enclosed financial statements.

#### 4. Accounting For Deferred Taxes on Income:

(Rs. In Lakhs)

Particulars	As at 31st March			
	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
Recognition of DTA For timing difference arising due to unabsorbed depreciation:				
Unabsorbed depreciation	0	0	0	0
Deferred Tax (Assets)/ liability	0	0	0	0
Restated closing balance of Deferred Tax (Assets)/ liability	0	0	-63.12	-190.09
Deferred Tax (Assets)/ liability as per Balance sheet of Previous Year	0	0	-63.12	-190.09
Deferred Tax (Assets)/ liability charged to profit and loss a/c	0	63.12	126.97	0

### MATERIAL ADJUSTMENT TO THE RESTATED FINANCIAL STATEMENT

#### 1. Material Regrouping:

Appropriate adjustments have been made in the Restated Financial Statements of Assets and Liabilities, Profit and Losses and Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring them in line with the regroupings as per the audited financial statements of the company and the requirements of SEBI Regulations.

#### Regrouping in Assets side of Balance Sheet

- The value of Leased Assets has been grouped under the head Tangible assets in Restated financial statement whereas the same has been grouped under the head Intangible asset in Audited financial statement till the year ended 31<sup>st</sup> March 2023.
- The value of Miscellaneous Assets (Amount to be written off) in Audited Financial Statement has been grouped under the head Other Non-Current Assets in Restated Financial Statement.
- The amount of Rs.13.55 Lakhs invested in Kavitha Chit Fund shown in the Audited Financial Statement for the year ended 31<sup>st</sup> March 2023 under

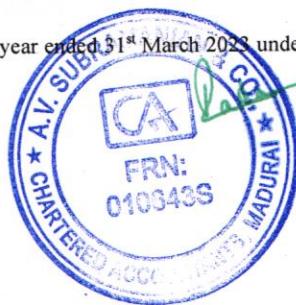
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For HANNAH JOSEPH HOSPITAL LIMITED

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Whole-time Director  
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the head Other Assets (Other Non-Current Assets) Note-(ii) – Deposits, whereas the same been grouped under the head Current Assets (Current Investments) in the Restated Financial Statement.

d. The value of Other current assets shown in audited financial statement has been bifurcated into financial assets others and other current asset in restated financial statement as shown below.

	As per Audited Financial	As per Restated Financial	
375.11. Other Non Current Assets			
Other Non Current Asset	388.66		13.55 Investment
Total	388.66	388.66	
3.35 Financial Assets Others			
Other Current Assets	86.27		82.92 Other Current Assets
Total	86.27	86.27	

#### Regrouping in Liabilities side of Balance Sheet:

	as per Audited Financial	as per Restated Financial	31-03-2023
Total Borrowing	3,753.12	2,985.23 767.90 542.33	Long Term Borrowing 2,985.23 Short Term 1310.23
Other current liabilities	943.51	401.18	Other current liabilities 401.18
Total	4696.63	4,696.64	4,696.64
	as per Audited Financial	as per Restated Financial	31-03-2022
Total Borrowing	4,405.00	4,030.11 374.89 263.74	Long Term Borrowing 4,075.68 Short Term 638.63
Other current liabilities	562.84	45.57 253.53	Long Term Other current liabilities 253.53
Total	4,967.84	4,967.84	4,967.84

#### Regrouping in Assets side of Balance Sheet:

For the Financial year 2024-2025, Regrouping for balance sheets items are given below,

For HANNAH JOSEPH HOSPITAL LIMITED

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Whole-time Director  
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(Rs. In Lakhs)

As per Audited Financial		As per Restated Financial	
Property, Plant and Equipment (Note No.4)	6537.07	6846.41	Property, Plant and Equipment (Note No. A1)
Right to use asset (Note No.4)	309.34		
<b>Total</b>	<b>6846.41</b>	<b>6846.41</b>	

(Rs. In Lakhs)

As per Audited Financial		As per Restated Financial	
Cash and cash equivalents (Note No.10)	1161.99	761.74	Cash and cash equivalents (Note No.A9)
<b>Total</b>	<b>1161.99</b>	<b>1161.99</b>	Other than cash equivalents (Note No.A10)

(Rs. In Lakhs)

As per Audited Financial		As per Restated Financial	
Other Non Current Asset (Note No.7)	650.61	349.50	Non-current Financial Asset other (Note No.A3)
<b>Total</b>	<b>650.61</b>	<b>301.11</b>	Other Non-Current Asset (Note No.A5)

(Rs. In Lakhs)

As per Audited Financial		As per Restated Financial	
Loans & Advances (Note No.12)	14.7	86.17	Other Current Asset (Note No.A12)
Other Current Assets (Note No.13)	74.64	71.47	Financial Asset Others (Note No.A11)
<b>Total</b>	<b>89.34</b>	<b>3.17</b>	<b>89.34</b>



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**Regrouping in Liabilities side of Balance Sheet:**

(Rs. In Lakhs)

As per Audited Financial		As per Restated Financial		
Provision (Note No.19)	498.64	25.66		Other Non-Current Liabilities Provision (Note No. A18)
Other Current Liability (Note No.18)	266.06	73.99		Other financial liabilities (Note No. A21)
<b>Total</b>	<b>764.7</b>	<b>398.99</b>	<b>266.06</b>	<b>665.05</b>
			<b>764.7</b>	Other Current Liabilities (Note No.A22)

**2. Material Adjustments:**

The Summary of results of restatement made in the Audited Financial Statements for the respective period/years and its impact on the profit/ (loss) of the Company is as follows:

**Profits as per Audited financial statement and Restated Financial statement is same.**

**3. Notes on Material Adjustments pertaining to prior years:**

1	Change in Provision for Current Tax	Not Applicable
2	Difference on Account of Calculation in Deferred Tax	Not Applicable
3	Difference on account of Calculation in Gratuity	Not Applicable
4	Prepaid Expenses	Not Applicable
5	Outstanding Electricity Exp	Not Applicable

**4. Reconciliation Statement between Restated Reserve & Surplus affecting Equity due to Adjustment made in Restated Financial Statements:**

Amount of reserve and surplus is same as per audited and restated financial statement.

**1. Trade Payable Ageing Summary:**

30.09.2025

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment / Invoice date				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	2.29	-	-	-	2.29
(ii) Others	359.03	-	-	-	359.03
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	361.32

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Whole-time Director  
(DIN: 03608651)



31.03.2025

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment / Invoice date				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	1.46	-	-	-	1.46
(ii) Others	283.19	-	-	-	283.19
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	284.65

31.03.2024

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment / Invoice date				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	0.60	-	-	-	0.60
(ii) Others	258.06	-	-	-	258.06
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	258.66

31.03.2023

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment / Invoice date				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	0.32	-	-	-	0.32
(ii) Others	276.88	-	-	-	276.88
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	277.20

## 2. Trade Receivable Ageing Summary:

(Rs. In Lakhs)

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	
<b>30.09.2025</b>						
(i) Undisputed Trade Receivable–considered good	826.76	216.63	-	-	-	1043.40
(ii) Undisputed Trade Receivable–considered doubtful	-	168.97	-	-	-	168.97
(iii) Disputed Trade Receivable–considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivable –considered doubtful	-	-	-	-	-	-
<b>31.03.2025</b>						
(i) Undisputed Trade Receivable – considered good	519.68	126.00	1.44	-	-	647.13
(ii) Undisputed Trade Receivable –considered doubtful	-	-	156.20	94.04	-	250.24
(iii) Disputed Trade Receivable–considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivable–considered doubtful	-	-	-	-	-	-
<b>31.03.2024</b>						
(i) Undisputed Trade Receivable – considered good	551.06	51.36	15.77	0.60	-	618.78
(ii) Undisputed Trade Receivable–considered doubtful	-	-	167.80	10.16	-	177.96
(iii) Disputed Trade Receivable – considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivable–considered doubtful	-	-	-	-	-	-
<b>31.03.2023</b>						
(i) Undisputed Trade Receivable – considered good	435.24	110.12	4.02	6.73	-	556.11
(ii) Undisputed Trade Receivable – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivable – considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivable – considered doubtful	-	-	-	-	-	-

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For HANNAH JOSEPH HOSPITAL LIMITED

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar  
Whole-time Director  
(DIN: 03608651)Dr. M.J. Arunkumar  
Chairman & Managing Director  
(DIN: 03608603)

**3. Restated Statement of Accounting Ratios:**

Sr. No.	Particulars	Numerator	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
		Denominator				
(a)	Current Ratio	Current Assets	1.50	1.47	1.55	0.73
		Current Liabilities				
(b)	Debt-Equity Ratio	Debt	0.55	0.65	0.69	1.24
		Equity				
(c)	Debt Service Coverage Ratio	Net Operating Income (EBIT)	3.28	1.65	0.84	0.62
		Total Debt Service				
(d)	Return on Equity Ratio	Profit After Tax	9.39%	14.77%	10.13%	3.14%
		Shareholder-Equity				
(e)	Trade Receivables turnover ratio (in times)	Net Credit Sales	32.33	7.64	7.12	7.86
		Average Trade Receivables				
(f)	Trade Payable Turnover Ratio (in times)	Net Credit Purchases	38.7	17.97	18.30	19.72
		Average Trade Payables				
(g)	Net working capital turnover ratio (in times)	Turnover	4.23	10.55	9.45	-10.06
		Net Working Capital				
(h)	Net profit ratio	Profit After Tax	12.03	9.30	6.41	1.85
		Total Sales				
(i)	Return on Capital employed	EBIT	10.41 %	17.03%	13.83%	11.35%
		Total Capital Employed				

**Note: - The following statements should be read with**

Annexure – A: Restated statement of assets and liabilities

Annexure – B: Restated statement of profit and loss

Annexure –C: Restated statement of cash flows,

Annexure –D Summary of significant accounting policies and notes to accounts as restated

**ANNEXURE – A.1: Restated Statement of Property, Plant and Equipment**

**FY 2022-2023**

**(Rs. In Lakhs)**

Particulars	Gross block			Depreciation				Net block	
	As at 1 <sup>st</sup> April, 2022	Additions During the year	Adjustment / Deduction during the year	As at 31st March, 2023	Upto 1st April, 2022	During the year	Adjustment with Retained Earnings during the year	Adjustment / Deduction During the year	As at 31st March, 2023
Land (Free hold)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings	4,943.45	251.56	0.00	5,195.01	374.6	232.29	0	0	606.89
Plant & Equipment	3,266.66	94.21	13.39	3,347.48	1,367.49	414.34	0	-10.99	1,770.84
Furniture & Fixtures	644.02	16.11	0.00	660.13	245.42	104.28	0	0	349.71
Vehicles	38.01	0.00	0.00	38.01	26.18	3.66	0	0	29.83
Office Equipments	211.51	30.84	0.00	242.34	123.55	51.94	0	0	175.49
<b>TOTAL (A)</b>	<b>9,103.65</b>	<b>392.72</b>	<b>13.39</b>	<b>9,482.97</b>	<b>2,137.24</b>	<b>806.51</b>	<b>0</b>	<b>-10.99</b>	<b>2,932.76</b>
									<b>6,550.21</b>

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Whole-time Director  
(DIN: 03608651)



Particulars	Gross block				Depreciation				(Rs. In Lakhs)	
	As at 1 <sup>st</sup> April, 2022	Additions During the year	Adjustment / Deduction during the year	As at 31st March, 2023	Upto 1st April, 2022	During the year	Adjustment with Retained Earnings during the year	Adjustment / Deduction During the year		
Cath Lab and MRI	896	0.00	0.00	896	202.67	128	0.00	0.00	330.67	565.34
<b>TOTAL (B)</b>	<b>896</b>	<b>0.00</b>	<b>0.00</b>	<b>896</b>	<b>202.67</b>	<b>128</b>	<b>0.00</b>	<b>0.00</b>	<b>330.67</b>	<b>565.34</b>
<b>TOTAL (A+B)</b>	<b>9,999.65</b>	<b>392.72</b>	<b>13.39</b>	<b>10,378.97</b>	<b>2,339.91</b>	<b>934.51</b>	<b>0.00</b>	<b>-10.99</b>	<b>3,263.43</b>	<b>7,115.55</b>

Particulars	Gross block				Depreciation				(Rs. In Lakhs)	
	As at 1 <sup>st</sup> April, 2022	Additions During the year	Adjustment / Deduction during the year	As at 31st March, 2023	Upto 1st April, 2022	During the year	Adjustment with Retained Earnings during the year	Adjustment / Deduction During the year		
Software	13.3	0.00	0.00	13.3	11.96	0.21	0.00	0.00	12.16	1.14
Trademark	0.03	0.00	0.00	0.03	0.01	0.01	0.00	0.00	0.02	0.01
<b>TOTAL</b>	<b>13.33</b>	<b>0.00</b>	<b>0.00</b>	<b>13.33</b>	<b>11.97</b>	<b>0.22</b>	<b>0.00</b>	<b>0.00</b>	<b>12.18</b>	<b>1.15</b>

FY 2023-2024

Particulars	Gross block				Depreciation				(Rs. In Lakhs)	
	As at 1 <sup>st</sup> April, 2023	Additions During the year	Adjustment / Deduction during the year	As at 31st March, 2024	Upto 1st April, 2023	During the year	Adjustment with Retained Earnings during the year	Adjustment / Deduction During the year		
Land (Free hold)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings	5,195.01	166.36	0.00	5,361.37	606.89	241.23	0.00	0.00	848.12	4,513.25
Plant & Equipment	3,347.48	56.85	0.00	3,404.33	1,770.84	335.98	0.00	0.00	2,106.82	1,297.51
Furniture & Fixtures	660.13	5.21	0.00	665.34	349.71	81.1	0.00	0.00	430.81	234.53
Vehicles	38.01	0.00	0.00	38.01	29.83	2.33	0.00	0.00	32.16	5.85
Office Equipment	242.34	4.72	0.00	247.06	175.49	32.4	0.00	0.00	207.89	39.17
<b>TOTAL (A)</b>	<b>9,482.97</b>	<b>233.14</b>	<b>0.00</b>	<b>9,716.11</b>	<b>2,932.76</b>	<b>693.04</b>	<b>0.00</b>	<b>0.00</b>	<b>3,625.80</b>	<b>6,090.31</b>

Particulars	Gross block				Depreciation				(Rs. In Lakhs)	
	As at 1 <sup>st</sup> April, 2023	Additions During the year	Adjustment / Deduction during the year	As at 31st March, 2024	Upto 1st April, 2023	During the year	Adjusted with Retained Earnings during the year	Adjustment / Deduction During the year		
Cath Lab and MRI	896	0.00	0.00	896	330.67	128	0.00	0.00	458.66	437.34
<b>TOTAL (B)</b>	<b>896</b>	<b>0.00</b>	<b>0.00</b>	<b>896</b>	<b>330.67</b>	<b>128</b>	<b>0.00</b>	<b>0.00</b>	<b>458.66</b>	<b>437.34</b>
<b>TOTAL (A+B)</b>	<b>10,378.97</b>	<b>233.14</b>	<b>0.00</b>	<b>10,612.11</b>	<b>3,263.43</b>	<b>821.04</b>	<b>0.00</b>	<b>0.00</b>	<b>4,084.46</b>	<b>6,527.65</b>

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)

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Particulars	Gross block				Depreciation					(Rs. In Lakhs) Net block
	As at 1st April, 2023	Additions During the Year	Adjustment / Deduction during the year	As at 31st March, 2024	As at 1st April, 2023	During the year	Adjusted with Retained Earnings during the year	Adjustment / Deduction During the year	Upto 31st March, 2024	
Software	13.3	0.00	0.00	13.3	12.16	0.17	0.00	0.00	12.33	0.96
Trademark	0.03	0.28	0.00	0.31	0.02	0.03	0.00	0.00	0.05	0.26
Website Design	0.00	0.65	0.00	0.65	0.00	0.13	0.00	0.00	0.13	0.52
<b>TOTAL</b>	<b>13.33</b>	<b>0.93</b>	<b>0.00</b>	<b>14.26</b>	<b>12.18</b>	<b>0.33</b>	<b>0.00</b>	<b>0.00</b>	<b>12.51</b>	<b>1.74</b>

FY 2024-2025

Particulars	Gross block				Depreciation					(Rs. In Lakhs) Net block
	As at 1 <sup>st</sup> April, 2024	Additions During the year	Adjustment / Deduction during the year	As at 31st March, 2025	Upto 1 <sup>st</sup> April, 2024	During the year	Adjustment with Retained Earnings during the year	Adjustment / Deduction During the year	Upto 31st March, 2025	
Land (Free hold)	0.00	772.11	0.00	772.11	0.00	0.00	0.00	0.00	0.00	772.11
Buildings	5361.37	119.86	0.00	5481.23	848.12	223.89	0.00	0.00	1072.01	4409.23
Plant & Equipment	3404.33	125.29	30	3,499.62	2106.82	270.88	0.00	0.00	2,377.69	1121.92
Furniture & Fixtures	665.34	13.53	0.00	678.87	430.81	63.14	0.00	0.00	493.95	184.92
Vehicles	38.01	29.34	0.00	67.35	32.16	10.07	0.00	0.00	42.24	25.11
Office Equipment	247.06	3.42	0.00	250.48	207.89	18.8	0.00	0.00	226.69	23.79
<b>TOTAL (A)</b>	<b>9,716.11</b>	<b>1,063.55</b>	<b>30</b>	<b>10,749.66</b>	<b>3,625.80</b>	<b>586.78</b>	<b>0.00</b>	<b>0.00</b>	<b>4,212.58</b>	<b>6,537.08</b>

Particulars	Gross block				Depreciation					(Rs. In Lakhs) Net block
	As at 1 <sup>st</sup> April, 2024	Additions During the year	Adjustment / Deduction during the year	As at 31st March, 2025	Upto 1 <sup>st</sup> April, 2024	During the year	Adjusted with Retained Earnings during the year	Adjustment / Deduction During the year	Upto 31st March, 2025	
Cath Lab and MRI	896	0.00	0.00	896	458.67	128	0.00	0.00	586.66	309.33
<b>TOTAL (B)</b>	<b>896</b>	<b>0.00</b>	<b>0.00</b>	<b>896</b>	<b>458.67</b>	<b>128</b>	<b>0.00</b>	<b>0.00</b>	<b>586.66</b>	<b>309.33</b>
<b>TOTAL (A+B)</b>	<b>10,612.11</b>	<b>1,063.55</b>	<b>30</b>	<b>11,645.66</b>	<b>4,084.47</b>	<b>714.78</b>	<b>0.00</b>	<b>0.00</b>	<b>4,799.24</b>	<b>6,846.41</b>

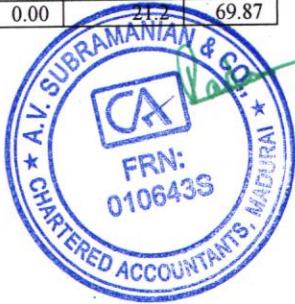
Particulars	Gross block				Depreciation					(Rs. In Lakhs) Net block
	As at 1 <sup>st</sup> April, 2024	Additions During the year	Adjustment / Deduction during the year	As at 31st March, 2025	Upto 1 <sup>st</sup> April, 2024	During the year	Adjusted with Retained Earnings during the year	Adjustment / Deduction During the year	Upto 31st March, 2025	
Software	13.3	77.84	0.06	91.08	12.33	8.87	0.00	0.00	21.2	69.87

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)



Trademark	0.31	0.00	0.00	0.31	0.05	0.03	0.00	0.00	0.08	0.23
Website Design	0.65	1.35	0.00	2	0.13	0.42	0.00	0.00	0.55	1.45
<b>TOTAL</b>	<b>14.26</b>	<b>79.19</b>	<b>0.06</b>	<b>93.39</b>	<b>12.51</b>	<b>9.32</b>	<b>0.00</b>	<b>0.00</b>	<b>21.83</b>	<b>71.55</b>

30<sup>th</sup> September 2025

(Rs. In Lakhs)

Particulars	Gross block				Depreciation				Net block
	As at 1 <sup>st</sup> April, 2025	Additions During the year	Adjustment / Deduction during the year	As at 30th Sep, 2025	Upto 1st April, 2025	During the year	Adjustment with Retained Earnings during the year	Adjustment / Deduction During the year	
Land (Free hold)	772.11	0.00	0.00	772.11	0.00	0.00	0.00	0.00	772.11
Buildings	5,481.23	42.04	0.00	5523.27	1072.01	107.89	0.00	0.00	1179.9 4343.38
Plant & Equipment	3499.62	25.2	0.00	3524.82	2377.69	115.16	0.00	0.00	2492.85 1031.97
Furniture & Fixtures	678.87	0.86	0.00	679.73	493.95	23.95	0.00	0.00	517.9 161.83
Vehicles	67.35	8.52	0.00	75.87	42.24	4.56	0.00	0.00	46.79 29.07
Office Equipments	250.48	3.81	0.00	254.29	226.69	5.23	0.00	0.00	231.92 22.37
<b>TOTAL (A)</b>	<b>10,749.66</b>	<b>80.43</b>	<b>0.00</b>	<b>10,830.09</b>	<b>4,212.58</b>	<b>256.79</b>	<b>0.00</b>	<b>0.00</b>	<b>4,469.36 6,360.73</b>

(Rs. In Lakhs)

Particulars	Gross block				Depreciation				Net block
	As at 1 <sup>st</sup> April, 2025	Additions During the year	Adjustment / Deduction during the year	As at 30th Sep, 2025	Upto 1st April, 2025	During the year	Adjustment with Retained Earnings during the year	Adjustment / Deduction During the year	
Cath Lab and MRI	896	0.00	0.00	896	586.66	64	0.00	0.00	650.66 245.33
<b>TOTAL (B)</b>	<b>896</b>	<b>0.00</b>	<b>0.00</b>	<b>896</b>	<b>586.66</b>	<b>64</b>	<b>0.00</b>	<b>0.00</b>	<b>650.66 245.33</b>
<b>TOTAL (A+B)</b>	<b>11,645.66</b>	<b>80.43</b>	<b>0</b>	<b>11,726.09</b>	<b>4,799.24</b>	<b>320.79</b>	<b>0.00</b>	<b>0.00</b>	<b>5,120.02 6,606.06</b>

(Rs. In Lakhs)

Particulars	Gross block				Depreciation				Net block
	As of 1 <sup>st</sup> April, 2025	Additions During the year	Adjustment / Deduction during the year	As at 30th Sep, 2025	Upto 1st April, 2025	During the year	Adjustment with Retained Earnings during the year	Adjustment / Deduction During the year	
Software	91.07	0.34	0.00	91.41	21.21	13.79	0.00	0.00	35.1 56.41
Trademark	0.31	0.00	0.00	0.31	0.08	0.02	0.00	0.00	0.1 0.21
Website Design	2.01	0.00	0.00	2.01	0.55	0.29	0.00	0.00	0.84 1.17
<b>TOTAL</b>	<b>93.39</b>	<b>0.34</b>	<b>0.00</b>	<b>93.73</b>	<b>21.84</b>	<b>14.1</b>	<b>0.00</b>	<b>0.00</b>	<b>36.04 57.79</b>

ANNEXURE – A.2 : Restated Statement of Capital Work in progress

(Rs. In Lakhs)

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
<b>Projects Work In Progress</b>				
- less than 6 months	-	63.72	-	-
- 1 year to 2 years	63.72	-	-	-
- 2 year to 3 years	-	-	-	-
- More than 3 years	63.72	63.72	-	-
<b>Projects Temporarily Suspended</b>				
- less than 6 months	-	-	-	-
- 1 year to 2 years	-	-	-	-
- 2 year to 3 years	-	-	-	-
- More than 3 years	-	-	-	-

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)



**ANNEXURE – A.3: Restated Statement of Financial Assets (Others)**

Particulars	31 <sup>st</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
Loans to Employees	2.22	7.94	13.29	15.58
<b>Total -A</b>	<b>2.22</b>	<b>7.94</b>	<b>13.29</b>	<b>15.58</b>
<b>Loans and Advances</b>				
(i) Bharath Quality Management Services NABH	0	0	0	4.00
(ii) Others	72.82	72.82	75.61	132.14
<b>Total -B</b>	<b>72.82</b>	<b>72.82</b>	<b>75.61</b>	<b>136.14</b>
<b>Security Deposits -C</b>				
(i) 134, K.K. Nagar Building Rental Advance	5.00	5.00	5.00	5.00
(ii) 115/3B2, 116/1A2 Cinthamani Vacant land Rental Advance	40.00	40.00	40.00	10.00
(iii) 115/3B2, 116/1A2 Pharmacy - Rental Advance	3.50	3.50	3.50	3.50
(iv) 115/1B3, Parking Area Rental A(iv) 115/1B3, Parking Area Rental Advance - Jegadeeswari E	5.28	5.28	20.00	20.00
(v) 115/1B3, Parking Area Rental Advance - Sakthivel M	8.84	8.84	5.00	5.00
(vi) 115/1B3, Parking Area Rental Advance - Selvarani M	0.00	0.00	10.00	10.00
(vii) EB Deposits - K.K. Nagar	0.25	0.25	0.25	0.25
(viii) EB Deposits - Cinthamani	47.05	47.05	42.20	34.70
(ix) Telephone Deposits - BSNL (K.K. Nagar)	0.05	0.05	0.05	0.05
(x) Lease Rent Security Deposits - Cath lab & MRI	111.60	111.60	111.60	111.60
(xi) Philips AMC Deposits - Cath lab & MRI	0.00	0.00	0.00	0.00
(xii) EB Deposits - Airport Authority of India	0.20	0.20	0.20	0.00
(xiii) Security Deposits - Airport Authority of India	0.25	0.25	0.25	0.00
(xiv) DNB Student Hostel Rental Deposits	0.75	0.75	0.00	0.00
(xv) 115/1B3A, Parking Area Rental Advance - Jeyalakshmi	10.00	10.00	0.00	0.00
(xvi) 115/1B3A, Parking Area Rental Advance - Meenakshi	10.00	10.00	0.00	0.00
(xvii) 115/1B3A, Parking Area Rental Advance - Sudha	10.00	10.00	0.00	0.00
(xviii) Bus Stop Electricity Deposit	0.08	0.08	0.00	0.00
(xix) NSDL Security deposit	0.90	0.90	0.00	0.00
(xxi) Rental Advance- Gayathri (D/o Sakthivel)	15.00	15.00	0.00	0.00
(xxii) DNB Student Hostel Rental Deposits - Sabari N Girija	0.30	0.00	0.00	0.00
(xxiii) Philips Cath lab MRI	0.00	0.00	0.00	23.30
<b>Total -C</b>	<b>269.04</b>	<b>268.74</b>	<b>238.05</b>	<b>223.40</b>
<b>Total (A+B+C)</b>	<b>344.08</b>	<b>349.50</b>	<b>326.95</b>	<b>375.12</b>

**ANNEXURE – A.4: Restated Statement of Deferred tax assets (Net)**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
<b>Tax effect of items constituting deferred tax assets/(liability)</b>				
Unabsorbed Losses	-	-	63.12	190.09
<b>Total</b>	<b>-</b>	<b>-</b>	<b>63.12</b>	<b>190.09</b>

**ANNEXURE – A.5 : Restated Statement of Other Non-Current Assets**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
<b>Advance other than capital advance</b>				
Preliminary expenses	192.06	192.99	6.66	9.98
Deferred revenue expenditure	-	-	63.16	30.69
Share issue expenses	191.34	108.12	109	-
<b>Total</b>	<b>383.40</b>	<b>301.11</b>	<b>178.54</b>	<b>40.67</b>

**ANNEXURE – A.6: Restated Statement of Inventories**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
Raw materials	-	-	-	-
Raw materials in transit	-	-	-	-
Other Consumables	1.02	0.80	29.89	31.98
Work-in-progress	-	-	-	-
Finished Goods – Medicines	163.68	147.44	107.27	111.03
<b>Total</b>	<b>164.69</b>	<b>148.25</b>	<b>137.46</b>	<b>142.01</b>

For HANNAH JOSEPH HOSPITAL LIMITED

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

For HANNAH JOSEPH HOSPITAL LIMITED

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



**ANNEXURE – A.7: Restated Statement of Investments**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023	(Rs. In Lakhs)
(1) Designated at fair value through profit or loss:					
(i) Quoted					
(a) In equity shares of Companies	-	-	-	-	-
Fully paid up:	-	-	-	-	-
(b) In units of mutual fund	-	-	-	-	-
(ii) Quoted	-	-	-	-	-
(iii) Debt Instrument	-	-	-	-	-
(iv) Others (KAVITHA CHIT FUND)	-	-	-	-	13.55
<b>Total</b>	-	-	-	-	<b>13.55</b>

**ANNEXURE – A.8: Restated Statement of Trade Receivables**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023	(Rs. In Lakhs)
Outstanding for a period exceeding six months (Unsecured and considered Good)					
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies.					
Others	385.60	377.68	245.68	120.87	
Outstanding for a period not exceeding 6 months (Unsecured and considered Good)					-
Others	826.76	519.68	551.06	435.24	
<b>Total</b>	<b>1212.37</b>	<b>897.37</b>	<b>796.74</b>	<b>556.11</b>	

**ANNEXURE – A.9 & A.10 : Restated Statement of Cash and Bank Balance**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023	(Rs. In Lakhs)
<b>Cash &amp; Cash Equivalents</b>					
Cash in hand	9.89	29.27	13.78	7.25	
<b>Balances with Banks:</b>					
In Current accounts	1172.00	732.48	454.41	379.21	
Other than cash and cash Equivalents	400.25	400.25	400.25	300.25	
<b>Total</b>	<b>1582.14</b>	<b>1161.99</b>	<b>868.44</b>	<b>686.71</b>	

**ANNEXURE – A.11 : Restated Statement of Financial assets (Others)**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023	(Rs. In Lakhs)
<b>(Unsecured, considered good)</b>					
Interest Accrued but Not Due	0.17	0.24	0.26	0.39	
TDS to be recouped	2.25	2.93	2.74	2.97	
<b>Total</b>	<b>2.42</b>	<b>3.17</b>	<b>3.00</b>	<b>3.36</b>	

**ANNEXURE – A.12: Restated Statement of Other Current Assets**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023	(Rs. In Lakhs)
<b>Other Loans &amp; Advances</b>					
Income tax refund	0.70	71.48	93.16	82.92	
GST Receivable	-	-	-	-	
VAT & Other Receivables	-	-	-	-	
Prepaid Expenses	40.72	14.70	-	-	
Advance for Land Purchase	-	-	-	-	
<b>Total</b>	<b>41.42</b>	<b>86.17</b>	<b>93.16</b>	<b>82.92</b>	

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)



**ANNEXURE - A.13: Restated Statement of Share Capital**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	(Rs. In Lakhs) 31 <sup>st</sup> March 2023
<b>Equity Share Capital</b>				
<b>Authorized Share Capital</b>				
2,50,00,000 Equity Shares of Rs. 10 Each	2500	2500	-	-
2,00,00,000 Equity Shares of Rs. 10 Each	-	-	2000	2000
<b>Total</b>	<b>2500</b>	<b>2500</b>	<b>2000</b>	<b>2000</b>
<b>Issued, Subscribed &amp; Fully Paid-Up Share Capital</b>				
<b>Equity Shares of Rs. 10 Each</b>	<b>1669.84</b>	<b>1669.84</b>	<b>1669.84</b>	<b>1634.97</b>
<b>Total</b>	<b>1669.84</b>	<b>1669.84</b>	<b>1669.84</b>	<b>1634.97</b>

**A.13.1 Right, Preferences and Restrictions attached to Shares:**

The Company has one class of equity shares having a par value of Rs. 10/- per share. Each Shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company in proportion to their shareholding.

**A.13.2 Reconciliation of Number of Shares:**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	(Rs. In Lakhs) 31 <sup>st</sup> March 2023
<b>Equity Shares</b>				
Shares outstanding at the beginning of the year	16698363	16698363	16349650	10608000
Shares after Split	-	-	-	-
Shares issued during the year (Bonus Issue)	-	-	-	5304000
Shares issued during the year (Private placement)	-	-	348713	437650
<b>Share outstanding at the end of the year</b>	<b>16698363</b>	<b>16698363</b>	<b>16698363</b>	<b>16349650</b>

**ANNEXURE – A.14: Restated Statement of Reserves and Surplus:**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	(Rs. In Lakhs) 31 <sup>st</sup> March 2023
<b>Reserves &amp; Surplus</b>				
<b>1. Securities Premium</b>				
Balance as at the beginning of the year	914.71	1013.37	338.74	37.60
Addition during the year	0	0	674.63	831.54
Lees: Issued for Bonus Issue	0	98.66	0	(530.40)
Balance as at the end of the year	914.71	914.71	1013.37	338.74
<b>Balance in Statement of Profit &amp; Loss</b>				
Balance as at the beginning of the year	2609.12	1888.13	1481.48	1380.43
Add: Profit/ (Loss) for the year	511.86	720.99	406.65	101.05
Less: Prior Period Items	0	0	0	0
Less: Proposed Dividend	0	0	0	0
Less: Bonus Shares Issued	0	0	0	0
Balance as at the end of the year	3120.98	2609.12	1888.13	1481.48
<b>Grand Total</b>	<b>4035.69</b>	<b>3523.83</b>	<b>2901.50</b>	<b>1820.22</b>

**ANNEXURE – A.15: Restated Statement of Long-Term Borrowings**

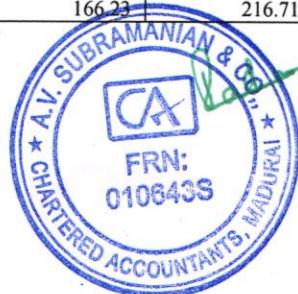
Particulars	30 <sup>th</sup> Sep 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	(Rs. In Lakhs) 31 <sup>st</sup> March 2023
<b>Secured:</b>				
From Bank:				
Loan from Bank / NBFC	2470.26	2535.62	2645.47	2985.24
<b>Unsecured:</b>				
Loan from Directors	0	278.25	0	0
Others	0	6.00	0	0
<b>Total</b>	<b>2470.26</b>	<b>2819.87</b>	<b>2645.47</b>	<b>2985.24</b>

**ANNEXURE – A.16: Restated Statement of Leased Liability:**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	(Rs. In Lakhs) 31 <sup>st</sup> March 2023
<b>Lease Liability:</b>				
(i) Clix Finance - Cath Lab	82.78	111.68	166.23	216.71

For HANNAH JOSEPH HOSPITAL LIMITED  
 Dr. M. Arunkumar  
 Chairman & Managing Director  
 (DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED  
 Dr. Fenn Kavitha Fenn Arunkumar  
 Whole-time Director  
 (DIN: 03608651)



(ii) Clix Finance - MRI	173.46	216.60	297.92	373.09
Total	256.24	328.28	464.15	589.80

**ANNEXURE – A.17: Restated Statement of Other Financial Liabilities:**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023	(Rs. In Lakhs)
Other financial Liability:					
(i) Contractor's Retention amount	0.00	0.00	39.89	39.89	
(ii) Unsecured Deposits (Bond)	0.00	0.00	27.00	89.00	
(iii) Others	0.00	0.00	0.00	3.50	
Total	0.00	0.00	66.89	132.39	

**ANNEXURE – A.18: Restated Statement of Provisions:**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023	(Rs. In Lakhs)
Employee Gratuity:	27.96	25.66	21.09	17.26	
<b>Total</b>	<b>27.96</b>	<b>25.66</b>	<b>21.09</b>	<b>17.26</b>	

**ANNEXURE – A.19: Restated Statement of Short-Term Borrowings:**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023	(Rs. In Lakhs)
From banks & Financial Institutions - Secured- Current Maturity of long-term Debt.	493.82	538.08	493.17	767.90	
<i>From Others*</i>	200	-	-	542.33	
<b>Total</b>	<b>693.82</b>	<b>538.08</b>	<b>493.17</b>	<b>1310.23</b>	

*From Others (Group)	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023	(Rs. In Lakhs)
Global Enterprises	-	-	-	-	15.00
Royal Agency	-	-	-	-	15.00
Sai Agency	-	-	-	-	15.00
Dr. M.J. Arunkumar (Director)	200	-	-	-	0.32
Dr Kavitha (Director)	-	-	-	-	0.26
Unsecured loan**	-	-	-	-	459.60
Profectus cap	-	-	-	-	37.15
<b>Total (iii)</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>542.33</b>

**Unsecured loan	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023	(Rs. In Lakhs)
Mr. Ajeet Kumar Chordia Sons	-	-	-	-	0.05
Mr. D C Modi	-	-	-	-	2.25
Mr. Elamperuvaluthi Ashokan	-	-	-	-	445.00
Mr. S Kannan	-	-	-	-	10.00
Mrs. Manisha Chordia	-	-	-	-	0.025
Mrs. Manju D Modi	-	-	-	-	2.25
Mrs. Shruti Chordia	-	-	-	-	0.025
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>459.60</b>

**ANNEXURE – A.20: Restated Statement of Trade Payables**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023	(Rs. In Lakhs)
Trade Payables due to					
- <i>Micro and Small Enterprises</i>	2.29	1.46	0.60	0.32	
- Others	359.03	283.19	258.06	276.88	
<b>Total</b>	<b>361.32</b>	<b>284.65</b>	<b>258.66</b>	<b>277.20</b>	

**ANNEXURE – A.21: Restated Statement of Other financial liabilities**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023	(Rs. In Lakhs)
Outstanding Liabilities for Expenses – Salary	77.81	73.99	57.79	45.76	
<b>Total</b>	<b>77.81</b>	<b>73.99</b>	<b>57.79</b>	<b>45.76</b>	

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)



**ANNEXURE – A.22: Restated Statement of Other Current Liabilities**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	(Rs. In Lakhs) 31 <sup>st</sup> March 2023
In patient Advance	554.55	266.06	257.63	222.14
Statutory liabilities (ESI, PF, TDS etc.)	54.35	56.63	43.83	43.22
Other Outstanding Expenses*	132.75	178.18	116.77	135.82
Provision for Income Tax	117.53	159.81	-	-
Provision for CSR	5.98	4.37	-	-
<b>Total</b>	<b>865.16</b>	<b>665.05</b>	<b>418.23</b>	<b>401.18</b>

Outstanding Expenses*	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	(Rs. In Lakhs) 31 <sup>st</sup> March 2023
EB Payable	25.93	25.83	23.30	22.99
Consulting Fees Payable	87.18	89.34	79.36	78.53
Lease Rent Payable	13.20	12.88	12.15	12.15
Interest Expenses Payable - Bond	0	0.13	0.71	5.50
Interest Expenses Payable – Loan**	3.80	6.13	0	16.65
Interest Accrued But not due ***	2.65	0.36	1.25	0
Refundable to patients	0	39.90	0	0
Audit fees payable	0	3.00	0	0
Director's sitting fees payable	0	0.60	0	0
<b>Total</b>	<b>132.75</b>	<b>178.18</b>	<b>116.77</b>	<b>135.82</b>

**Interest Expenses Payable –Loan\*\***

S.No	Beneficiary Name	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	(Rs. In Lakhs) 31 <sup>st</sup> March 2023
1	M J Prabhu Kumar	0	0	0	0.40
2	K. Meenambikai	0	0	0	0.26
3	N. Arunkumar	0	0	0	1.57
4	G. Satheesh	0	0	0	0.26
5	R. Veerapandian	0	0	0	0.52
6	Elamperuvaluthi Asokan	0	0	0	10.09
7	S. Kannan	0	0	0	0.90
8	Shilpa Ajithkumar Patel	0	0	0	1.04
9	Ajith Kumar C Patel	0	0	0	0.85
10	M. Uma	0	0	0	0.20
11	Dilip C Patel	0	0	0	0.29
12	G. Kalamegam	0	0	0	0.19
13	Devendra Chandra Modi	0	0	0	0.01
14	Brinda Suresh	0	0	0	0.03
15	Manju D Modi	0	0	0	0.01
16	Manisha Chordia	0	0	0	0.00
17	Ajeet Kumar Chordia & Sons	0	0	0	0.00
18	Shruti Chordia	0	0	0	0.00
19	IDBI	0	2.22	0	0
20	Dr.M.J. Arunkumar	3.80	3.91	0	0
	<b>Total Amount</b>	<b>3.80</b>	<b>6.13</b>	<b>0</b>	<b>16.65</b>

**\*\*\*Interest Accured But Not Due**

Name	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	(Rs. In Lakhs) 31 <sup>st</sup> March 2023
Siemens	0.00	0.00	0.22	0.00
Hero Fincorp	0.14	0.36	0.92	0.00
IDBI TL and IDBI OD	2.51	0.00	0.00	0.00
Kotak Mahindra Bank	0.00	0.00	0.11	0.00
<b>Total</b>	<b>2.65</b>	<b>0.36</b>	<b>1.25</b>	<b>0.00</b>

For HANNAH JOSEPH HOSPITAL LIMITED

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

For HANNAH JOSEPH HOSPITAL LIMITED

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

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**ANNEXURE – B.1: Restated Statement of Revenue from Operation:**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
Supply of Services -Healthcare	3088.86	5735.58	4730.67	4007.79
Sale Of Goods	1165.66	2017.54	1610.11	1454.83
<b>Total</b>	<b>4254.52</b>	<b>7753.13</b>	<b>6340.78</b>	<b>5462.32</b>

**ANNEXURE – B.2: Restated Statement of Other Income**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
<b>Interest Income</b>				
Fixed Deposits with Banks	14.34	19.75	4.88	0.31
Income tax Refunds	-	1.74	-	-
Interest On Advances	-	3.08	2.66	1.80
Dividend Income	-	-	-	-
Net Gain on Sale of Investments	-	-	-	-
<b>Other Non- Operating Income</b>				
Rent	-	-	-	-
Profit On Sale of Property, Plant & Equipment	-	-	-	-
Other Income	6.61	12.35	14.49	25.25
<b>Total</b>	<b>20.94</b>	<b>36.92</b>	<b>22.02</b>	<b>27.36</b>

**ANNEXURE – B.3: Restated Statement of 'Purchase of Traded Goods:**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
Purchases	642.52	1165.66	913.89	804.61
<b>Total</b>	<b>642.52</b>	<b>1165.66</b>	<b>913.89</b>	<b>804.61</b>

**ANNEXURE – B.4: Restated Statement of Changes in Inventories of Finished Goods, WIP & Stock in Trade:**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
Inventories at the Beginning of the Year	148.25	137.46	149.01	89.95
Inventories at the End of the Year	164.69	148.25	137.46	149.01
<b>Total</b>	<b>(16.44)</b>	<b>(10.78)</b>	<b>11.55</b>	<b>(59.16)</b>

**ANNEXURE – B.5: Restated Statement of Employee Benefit Expense**

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
Salaries & Wages	403.95	808.23	909.78	867.23
Contribution to Provident & Other Funds	39.69	72.30	56.80	35.66
Staff Welfare Expenses	15.22	31.63	45.38	30.99
<b>Total</b>	<b>458.85</b>	<b>912.17</b>	<b>1011.96</b>	<b>933.88</b>

**ANNEXURE – B.6: Restated Statement of Finance costs**

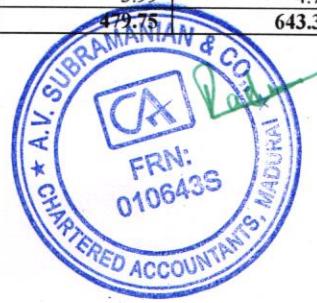
Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
Interest Expenses	131.17	276.80	418.22	573.10
Other Borrowing costs	11.73	31.66	41.89	51.34
Bank Charges	10.62	17.03	15.65	14.13
Interest – Others	2.52	21.59	3.99	4.75
<b>Total</b>	<b>156.04</b>	<b>347.07</b>	<b>479.75</b>	<b>643.32</b>

For HANNAH JOSEPH HOSPITAL LIMITED

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

For HANNAH JOSEPH HOSPITAL LIMITED

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



ANNEXURE – B.7: Restated Statement of Other Expenses

Particulars	30 <sup>th</sup> September 2025	31 <sup>st</sup> March 2025	31 <sup>st</sup> March 2024	31 <sup>st</sup> March 2023
Power and Fuel	162.89	297.94	301.48	269.85
<b>Payment to Auditors</b>				
As auditor:				
~Audit Fee	0.00	3.80	4.17	4.17
taxation services	6.21	1.95	1.62	1.62
Companies Act	0.00	3.00	2.27	2.27
Consumption of spares	311.05	508.78	334.86	246.05
Rent to lease hold	82.86	166.14	163.80	150.34
Repairs & Maintenance	78.75	127.86	132.84	98.75
Building Maintenance	69.04	137.3	56.11	39.00
Other maintenance		0	4.55	4.31
Travelling	23.97	35.71	5.96	6.57
Postage and telecom	4.82	10.31	9.94	12.80
Loss on sale of assets	-	0.06	-	1.86
Insurance	4.14	3.18	6.45	7.04
Business promotion	80.87	123.79	39.25	29.52
Miscellaneous Expenses	25.69	61.24	339.11	164.00
Diet charges	-	-	107.51	97.66
Lab Charges	13.69	31.40	31.80	22.56
Professional Fees	3.86	14.73	989.73	906.08
Legal and professional charges	10.45	17.64	10.66	19.61
Rates & Taxes	47.03	104.35	40.51	43.43
Donations	1.10	1.01	7.34	3.28
Housekeeping and ward expenses	60.38	115.78	-	-
Remuneration to Managing Director	250	495	-	-
Printing and Stationery	26.07	36.6	-	-
Directors' Sitting Fees	1.75	4.9	-	-
Bad Debts	105.73	132.37	-	-
Consulting charges to doctors	620.23	1177.79	-	-
CSR Expenses	5.57	4.47	-	-
Rounded off	-	-	0.02	0.03
<b>Total</b>	<b>1,993.95</b>	<b>3,617.09</b>	<b>2589.98</b>	<b>2130.80</b>

A.13.3 Details of Shareholding more than 5% of the aggregate shares in the company

Name of Shareholder	30-September-2025		31-March-25		31-March-24		31-March-23	
	No's	% of Holding	No's	% of Holding	No's	% of Holding	No's	% of Holding
Dr Moses Josph	15162925	90.80%	15162925	90.80%	15479925	92.70%	15479925	94.68%
Arunkumar								
<b>Total</b>	<b>15162925</b>	<b>90.80%</b>	<b>15162925</b>	<b>90.80%</b>	<b>15479925</b>	<b>92.70%</b>	<b>15479925</b>	<b>94.68%</b>

A.13.4 Shareholding of promoters

Name of Shareholder	30-September-2025		31-March-25		31-March-24		31-March-23	
	No's	% of Holding	No's	% of Holding	No's	% of Holding	No's	% of Holding
Dr Moses Josph	15162925	90.80%	15162925	90.80%	15479925	92.70%	15479925	94.68%
Arunkumar								
Dr. Kavitha Fenn	432000	2.59%	432000	2.59%	432000	2.59%	432000	2.64%
Arunkumar								
A.Noyel Arunkumar	15	0.00%	15	0.00%	15	0.00%	15	0.00%
A.Nalina Arunkumar	15	0.00%	15	0.00%	15	0.00%	15	0.00%
<b>Total</b>	<b>15594925</b>	<b>93.39%</b>	<b>15594925</b>	<b>93.39%</b>	<b>15911925</b>	<b>95.29%</b>	<b>15911925</b>	<b>97.32%</b>

A.13.5 Change in shareholding of promoters

Name of Shareholder	30-September-2025		31-March-25		31-March-24		31-March-23	
	No's	% of Holding	No's	% of Holding	No's	% of Holding	No's	% of Holding
Dr. Moses Josph			(317000)	90.80%	-	92.70%	5159965	94.68%
Arunkumar								
Dr. Kavitha Fenn			-	2.59%	-	2.59%	144000	2.64%

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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)

Arunkumar							
Total			(317000)	93.39%		95.29%	5303965 97.32%

**ANNEXURE – A.15.1 & A.19.1**  
**STATEMENT OF PRINCIPAL TERMS OF UNSECURED LOANS (Amount in Lacs)**

Name of Lender	Purpose.	Loan/ Agreement A/c No./Ref. No.	Sanctioned Amount (in Lakhs)	Rate of Interest	Primary & Collateral Security	Re-Payment Schedule	Moratorium	Outstanding amount as on (as per Books)
NIL								30-09-2025

**STATEMENT OF PRINCIPAL TERMS OF SECURED LOANS AND ASSETS CHARGED AS SECURITY (Amount in Lacs)**

Name of Lender	Purpose	Loan/ Agreement A/c No./Ref. No./Date of Sanction.	Sanctioned Amount (in Lakhs)	Rate of Interest	Primary & Collateral Security	Re-Payment Schedule	Moratorium	Outstandin g amount as on (as per Books)
HDFC (TL)	Business	617237801/ 22- 12-2015	2980.00	10.85%	Chinthamani, Main Road, RS No No.115/3b2,116/1a2 , Village No.37, Chinthamani, Taluka Madurai, South, Madurai – 625009.	180 Monthly instalments of Rs.2367111/- each commencing from March 2016.	YES	2522.4
HEROFIN CORP	Business	HFCC/SME/604 2743/ 03-10- 2019	372.63	13.57%	By way of Hypothecation of Medical Equipment	60 Monthly instalments of Rs. 4,55,783/- each commencing from October 2019.	N.A	12.04
AXIS	Business	80759954/ 31-10- 2020	195.88	Repo Rate +5.25%	By way of Hypothecation of Medical Equipment	60 Monthly instalments of Rs.3,26,460/- each commencing from November 2020.	N.A	6.59
IDBI (OD)	Business	44651000002516 27-12-2024	360.00	7.50% (Floating)	Loan Against FD.	-	N.A	357.84
IDBI (TL)	Business	44467320000096 7 21/03/2025	70.00	9.45% (Floating)	By way of Hypothecation of Machinery.	84 Monthly instalments fluctuating Emi of Rs.83,333/- each commencing from April 2025	N.A	65.22
<b>Total</b>			<b>3978.51</b>					<b>2964.09</b>

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)



**ANNEXURE – E: STATEMENT OF MATERIAL ADJUSTMENT TO THE RESTATED FINANCIAL STATEMENT**

**1. Material Regrouping:**

Appropriate adjustments have been made in the Restated Financial Statements of Assets and Liabilities, Profit and Losses and Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring them in line with the regroupings as per the audited financial statements of the company and the requirements of SEBI Regulations.

**Regrouping in Assets side of Balance Sheet**

- i. The value of Leased Assets has been grouped under the head Tangible assets in Restated financial statement whereas the same has been grouped under the head Intangible asset in Audited financial statement till the year ended 31<sup>st</sup> March 2023.
- ii. The value of Miscellaneous Assets (Amount to be written off) in Audited Financial Statement has been grouped under the head Other Non-Current Assets in Restated Financial Statement.
- iii. The amount of Rs.13.55 Lakhs invested in Kavitha Chit Fund shown in the Audited Financial Statement for the year ended 31<sup>st</sup> March 2023 under the head Other Assets (Other NonCurrent Assets) Note-(ii) – Deposits, whereas the same been grouped under the head Current Assets (Current Investments) in the Restated Financial Statement.
- iv. The value of Other current assets shown in audited financial statement has been bifurcated into financial assets others and other current asset in restated financial statement as shown below.

	As per Audited Financial	As per Restated Financial	
Other Non Current Asset	388.66		375.11 Other Non Current Assets
			13.55 Investment
Total	388.66	388.66	
Other Current Assets	86.27		3.35 Financial Assets Others
			82.92 Other Current Assets
Total	86.27	86.27	

**Regrouping in Liabilities side of Balance Sheet:**

	as per Audited Financial	as per Restated Financial		31-03-2023
Total Borrowing	3,753.12	2,985.23	Long Term Borrowing	2,985.23
		767.90	Short Term	1310.23
Other current liabilities	943.51	542.33	Other current liabilities	401.18
		401.18		401.18
Total	4696.63	4,696.64		4,696.64
	as per Audited Financial	as per Restated Financial		31-03-2022
Total Borrowing	4,405.00	4,030.11	Long Term Borrowing	4,075.68
		374.89	Short Term	638.63
Other current liabilities	562.84	263.74	Long Term	
		45.57	Other current liabilities	253.53
Total	4,967.84	4,967.84		4,967.84

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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)



**Regrouping in Assets side of Balance Sheet:**

For the Financial year 2024-2025, Regrouping for balance sheets items is given below,

(Rs. In Lakhs)

As per Audited Financial		As per Restated Financial	
Property,Plant and Equipment (Note No.4)	6537.07	6846.41	Property,Plant and Equipment (Note No.A1)
Right to use asset (Note No.4)	309.34		
<b>Total</b>	<b>6846.41</b>	<b>6846.41</b>	

(Rs. In Lakhs)

As per Audited Financial		As per Restated Financial	
Cash and cash equivalents (Note No.10)	1161.99	761.74	Cash and cash equivalents (Note No.A9)
<b>Total</b>	<b>1161.99</b>	<b>1161.99</b>	400.25 Other than cash equivalents (Note No.A10)

(Rs. In Lakhs)

As per Audited Financial		As per Restated Financial	
Other Non-Current Asset (Note No.7)	650.61	349.5	Non current Financial Asset other (Note No. A3)
<b>Total</b>	<b>650.61</b>	<b>650.61</b>	301.11 Other Non Current Asset (Note No.A5)

(Rs. In Lakhs)

As per Audited Financial		As per Restated Financial	
Loans & Advances (Note No.12)	14.7	86.17	Other Current Asset (Note No.A12)
Other Current Assets (Note No.13)	74.64	71.47	Financial Asset Others (Note No.A11)
<b>Total</b>	<b>89.34</b>	<b>89.34</b>	

For HANNAH JOSEPH HOSPITAL LIMITED

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

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For HANNAH JOSEPH HOSPITAL LIMITED

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



**Regrouping in Liabilities side of Balance Sheet:**

(Rs. In Lakhs)

As per Audited Financial		As per Restated Financial	
Provision (Note No.19)	498.64	25.66 73.99 398.99	Other Non Current liabilities Provision (Note No.A18)
Other Current Liability (Note No.18)	266.06	266.06	Other financial liabilities (Note No.A21)
<b>Total</b>	<b>764.7</b>	<b>764.7</b>	<b>665.05</b>

**2. Material Adjustments:**

The Summary of results of restatement made in the Audited Financial Statements for the respective period/years and its impact on the profit/ (loss) of the Company is as follows:

**Profits as per Audited financial statement and Restated Financial statement is same.**

**3. Notes on Material Adjustments pertaining to prior years:**

<b>1</b>	Change in Provision for Current Tax	Not Applicable
<b>2</b>	Difference on Account of Calculation in Deferred Tax	Not Applicable
<b>3</b>	Difference on account of Calculation in Gratuity	Not Applicable
<b>4</b>	Prepaid Expenses	Not Applicable
<b>5</b>	Outstanding Electricity Exp	Not Applicable

**4. Reconciliation Statement between Restated Reserve & Surplus affecting Equity due to Adjustment made in Restated Financial Statements:**

Amount of reserve and surplus is same as per audited and restated financial statement.



For HANNAH JOSEPH HOSPITAL LIMITED

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

For HANNAH JOSEPH HOSPITAL LIMITED

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

ANNEXURE – F: RESTATED STATEMENT OF TAX SHELTERS

Sr. No	Particulars	30 <sup>th</sup> September 2025	As of 31st March,		
			2025	2024	2023
<b>A</b>	<b>Restated Profit before tax</b>	-	1034.73	534.31	101.53
	Long Term Capital Gain at special rate	-	0	0	0
	Normal Corporate Tax Rates (%)	-	25	25	25
	Long Term Capital Gain at special rate	-	0	0	0
	MAT Tax Rates (%)	-	15	15	15
<b>B</b>	<b>Tax thereon (including surcharge and education cess)</b>				
	Tax on normal profits	-	251.88	0.69	0.47
	Long Term Capital Gain at special rate				
	<b>Total</b>	-	<b>25</b>	<b>0.69</b>	<b>0.47</b>
	<b>Adjustments:</b>				
<b>C</b>	<b>Permanent Differences</b>				
	Deduction allowed under Income Tax Act	-	0	0	0
	Exempt Income	-	0	0	0
	Allowance of Expenses under the Income Tax Act Section 35	-	36.12	0	0
	Disallowance of Income under the Income Tax Act	-	0	0	0
	Disallowance of Expenses under the Income Tax Act	-	51.21	59.75	9.92
	<b>Total Permanent Differences</b>				
<b>D</b>	<b>Timing Differences</b>				
	Difference between Depreciation as per Income tax, 1961 and Companies Act 2013	-	(78.75)	(48.59)	(39.20)
	Provision for Gratuity disallowed	-	4.57	3.83	3.49
	Brought Forward of Previous Year Business Loss	-	(85.57)	(634.86)	(710.59)
	<b>Total Timing Differences</b>	-	<b>(159.75)</b>	<b>(679.62)</b>	<b>(746.30)</b>
<b>E</b>	<b>Net Adjustments E= (C+D)</b>	-	<b>(72.42)</b>	<b>(619.87)</b>	<b>(736.38)</b>
<b>F</b>	<b>Tax expense/saving) thereon</b>				
<b>G</b>	<b>Total Income/(loss) (A+E)</b>	-	<b>962.31</b>	<b>(85.57)</b>	<b>(634.86)</b>
	Taxable Income/ (Loss) as per MAT	-	0	(96.27)	(546.69)
<b>I</b>	<b>Income Tax as per normal provision</b>	-	250.20	0	0
<b>J</b>	<b>Income Tax under Minimum Alternative Tax under Section 115 JB of the Income Tax Act</b>	-	0	0.69	0.47
	<b>Net Tax Expenses (Higher of I, J)</b>	-	250.20	0.69	0.47
<b>K</b>	Relief u/s 90/91	-	0	0	0
	<b>Total Current Tax Expenses</b>	-	<b>250.20</b>	<b>0.69</b>	<b>0.47</b>
<b>L</b>	Adjustment for Interest on income tax/ others				
	<b>Total Current Tax Expenses</b>	-	<b>250.20</b>	<b>0.69</b>	<b>0.47</b>



For HANNAH JOSEPH HOSPITAL LIMITED

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

For HANNAH JOSEPH HOSPITAL LIMITED

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

**ANNEXURE - G: RESTATED STATEMENT OF CAPITALISATION)**

Sr. No	Particulars	Pre issue	Post issue (Rs. In Lakhs)
	<b>Debts</b>		
A	Long Term Debt*	2470.26	2470.26
B	Short Term Debt*	693.82	693.82
C	<b>Total Debt</b>	<b>3164.08</b>	<b>3164.08</b>
	<b>Equity Shareholders Funds</b>		
	Equity Share Capital#	1669.84	
	Reserves and Surplus	4035.69	
D	<b>Total Equity</b>	<b>5705.53</b>	
	Long Term Debt/ Equity Ratio (A/D)	0.43	
	Total Debt/ Equity Ratio (C/D)	0.55	

Notes: \* The amounts are considered as outstanding as on 30.09.2025

Post Issue figures are not available since issue price is not yet finalized

**ANNEXURE - H: RESTATED STATEMENT OF CONTINGENT LIABILITIES**

**NIL**

**ANNEXURE - I: RESTATED STATEMENT OF ACCOUNTING RATIOS**

Particulars	30 <sup>th</sup> September 2025	(Rs. In Lakhs)		
		2025	2024	2023
Restated PAT as per P& L Account (Rs. in Lakhs)	511.86	720.99	406.64	101.06
EBITDA	1165.02	2051.96	1797.75	1638.07
Actual No. of Equity Shares outstanding at the end of the Period	16698363	16698363	16698363	16349650
Weighted Average Number of Equity Shares at the end of the Period (Note - 2)	16698363	16698363	16445168	15981900
Net Worth	5322.13	4892.56	4392.80	3414.52
Current Assets	3003.04	2296.95	1898.80	1491.66
Current Liabilities	1998.10	1561.76	1227.85	2034.37
Earnings Per Share				
Basic EPS (Pre Bonus)	3.07	4.32	2.47	0.63
Eps (Adjusted)	3.07	4.32	2.47	0.63
Net Asset Value Per Share				
Pre Bonus	31.87	29.30	26.31	20.88
Post Bonus	31.87	29.30	26.71	21.36
Current Ratio	1.50	1.47	1.55	0.73
EBITDA	1165.02	2051.96	1797.75	1638.07
Nominal Value per Equity share (Rs.)	10	10	10	10

\* The Company does not have any diluted potential Equity Shares. Consequently, the basic and diluted profit/earning per share of the company remains the same.

**Notes:**

1) The ratios have been calculated as below:

- Basic Earnings Per Share (Rs.) = Restated PAT attributed to Equity Shareholders/ Weighted Average Number of Equity Shares outstanding during the year.
- Diluted Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Diluted Potential Equity Shares outstanding during the year.
- Return on Net Worth (%) = Restated PAT attributable to Equity Shareholders/ Net Worth X 100



d. Restated Net Asset Value per equity share (Rs.) = Restated Net Worth as at the end of the year/ Total Number of Equity Shares outstanding during the year

2) Weighted Average Number of equity shares is the number of equities shares outstanding at the beginning of the year adjusted by the number of equity shares issued during the year multiplied by the time weighting factor. Further, number of shares are after considering impact of the bonus shares.

3) Earnings Per Share calculation are in accordance with Accounting Standard 20- Earnings Per Share, notified under the Companies (Accounting Standards) Rules 2006, as amended.

4) Net Worth = Equity Share Capital + Reserve and Surplus (including surplus in the Statement of Profit & Loss)

#### ANNEXURE – J (i): RESTATED STATEMENT OF RELATED PARTY DISCLOSURES

"Related Party Disclosures" as notified pursuant to AS 18 of Companies. Following are details of transactions during the year with related parties of the company.

##### i. List of Related Parties and Nature of Relationship:

Particulars	Name of Related Parties				
a) Key Management Personnel's	Dr.M.J. Arunkumar				
	Dr. Kavitha Fenn Arunkumar				
	Mr. Daniel Dayanand Fenn				
<b>Note 1:</b> The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure D, B, C.					

#### ANNEXURE – J (ii) - Transactions carried out with related parties referred to in (i) above, in ordinary course of business:

Nature of Transactions	Name of Related Parties	30 <sup>th</sup> September, 2025	(Rs. In Lakhs)		
			2025	2024	2023
Directors/ Managerial Remuneration*	Dr.M.J. Arunkumar	247.50	495.00	348.15	360
	Dr. Kavitha Fenn Arunkumar	2.50	0	0	0
		250.00	495.00	348.15	360
Rent Paid	Dr.M.J. Arunkumar	79.65	159.30	159.30	144.26
		79.65	159.30	159.30	144.26
Interest	Dr.M.J. Arunkumar	8.73	5.94	0.88	4.54
	Dr. Kavitha Fenn Arunkumar	0	0.46	7.36	1.55
		8.73	6.40	8.23	6.08
Professional & Consultancy Fee	Dr.M.J. Arunkumar	26.90	72.15	72.11	48
	Dr. Kavitha Fenn Arunkumar	36.01	59.39	49.32	49.16
		62.92	131.54	121.44	97.16
Others (Perquisites, CFO Salary)	Dr.M.J. Arunkumar	5.32	10.07	54.94*	8.67
	Mr. Daniel Dayanand Fenn	9.12	18.14	9.51	9.42
		14.44	10.07	64.44	18.09

\*Excess perquisites over and above the limit specified under sec and schedule V of the Companies Act 2013 amounting to Rs.2175000/- during the financial year 2023-24 to the Managing Director Mr. MJ Arunkumar has been reimbursed by him on 02.12.2024

For HANNAH JOSEPH HOSPITAL LIMITED  
Dr. M.J. Arunkumar  
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Dr. Fenn Kavitha Fenn Arunkumar  
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