

A.V. SUBRAMANIAN & CO. Chartered Accountants
166/2 Sathya Sai Nagar, Seshu Mahal Road, Tvs Nagar
Madurai-625003



CA. A.V. Subramanian, FCA
CA. J. Sumathi, FCA, DISA
CA. Padma Moovendhan., FCA
CA. C. Kalavathi, FCA
CA. R. Mullai, FCA

Cell: 9362627161 ,9486018670

Limited Review Report on Unaudited Half Yearly Standalone Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

TO
The Board of Directors of
Hannah Joseph Hospital Limited.

1. We have reviewed the accompanying statement of unaudited financial results of Hannah Joseph Hospital Limited " the Company") for the half year period ended 30th September 2025, ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with relevant Circulars issued by SEBI from time to time.

2. This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34(IND AS 34) Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Madurai

Date: 19-11-2025



For AV SUBRAMANIAN & CO
Chartered Accountants
Firm Registration Number: - 010643S

A PADMA
(Partner)
Membership No. 223529
UDIN 26223529LPEKJT3070

Ph.: 0452-2334276, 2621348, 4372450 M: 98433 84789 M: 98654 15555

avsandco2004@gmail.com

Balance Sheet	Note	As at Sep 30, 2025	As at March 31, 2025
		Rs.	Rs.
ASSETS			
I) Non-current assets			
a) Property, plant and equipments	2	6,606.06	6,846.41
b) Intangible Assets	3	57.79	71.55
c) Capital Working In Progress	4	63.72	63.72
d) Financial Assets:			
(i) Investments		-	-
(ii) Others	5	727.48	650.61
e) Deferred Tax Assets	6	-	-
f) Other non - current assets	7		
		7,455.05	7,632.29
II) Current assets			
a) Inventories	8	164.69	148.25
b) Financial assets			
i) Investments	9	-	-
ii) Trade receivables	10	1,212.37	897.36
iii) Cash and cash equivalents	11	1,181.89	761.74
iv) Bank balances other than (ii) above	12	400.25	400.25
v) Others	13	2.42	3.17
c) Other current assets	14	41.42	86.17
		3,003.04	2,296.94
TOTAL ASSETS (I+II)		10,458.09	9,929.22
EQUITY AND LIABILITIES			
I) Equity			
a) Equity share capital	15	1,669.84	1,669.84
b) Reserve and Surplus	16	4,035.69	3,523.83
		5,705.53	5,193.66
II) Liabilities			
i) Non-current liabilities			
a) Financial liabilities			
i) Borrowings	17	2,470.26	2,819.87
ii) Finance Lease	18	256.24	328.28
iii) Others	19	-	-
b) Provisions	20	27.96	25.66
		2,754.46	3,173.81
ii) Current liabilities			
a) Financial liabilities			
i) Trade payables	21	361.32	284.65
ii) Short term Borrowings	22	693.82	538.08
iii) Other financial liabilities	23	195.33	233.80
b) Other current liabilities	24	747.63	505.24
		1,998.10	1,561.76
TOTAL LIABILITIES (i+ii)		10,458.09	9,929.24
TOTAL EQUITY AND LIABILITIES (I+II)		10,458.09	9,929.24
Significant accounting policies	1-2		

The accompanying notes form an integral part of the financial statements

UDIN: 26223529LPPKJT3070

FOR A.V.SUBRAMANIAN & CO

FRN:010643S

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

DANIEL DAYANAND FENN
CHIEF FINANCIAL OFFICER
PAN: AAPPF7662L

For and on behalf of the Board of Directors

DR.MOSES JOSEPH ARUNKUMAR
CHAIRMAN & MANAGING DIRECTOR
DIN 03608603

PLACE: MADURAI
DATE: 19/11/2025

CS. YUVARAJ SARAVANAN
COMPANY SECRETARY
Membership No. 66149

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



(Statement of Profit and Loss stating EBITDA)

HANNAH JOSEPH HOSPITAL LIMITED

CIN:U74999TN2011PLC082860

Registered Office : 134, Lake View road, K.K.Nagar, Madurai-625020

Statement of Profit & Loss A/c for the year ended 30th Sep, 2025

Particulars	Note No.	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
		Rs.	Rs.
INCOME			
Revenue from operations	25	4,254.52	7,753.13
Other income	26	20.94	36.92
Total Revenue	(A)	4,275.47	7,790.05
Expenses			
Purchases of Pharmacy	27	642.52	1,165.66
Changes in inventories	27(a)	-16.45	-10.78
Employee benefits	28	458.85	912.17
Finance Cost	29	156.04	347.07
Depreciation	30	334.88	724.11
Other expenses	31	1,993.95	3,617.09
Total Expenses	(B)	3,569.80	6,755.31
Profit / (loss) before tax	(A-B)	705.66	1,034.73
Tax expense:			
(i) Current Tax			
Current year		193.80	250.63
(ii) Deferred Tax			63.11
Profit / (loss) after tax	(C)	511.86	720.99
Other Comprehensive Income			
Items that will not be reclassified to profit or loss in subsequent period			
Re- measurement gains / (losses) on defined plans		-	-
Income tax effect		-	-
Total other comprehensive income / (expenses) for the net of tax	(D)	-	-
Total Comprehensive income for the year (Comprising Profit /(loss) and other comprehensive income for the year)	(C+D)	511.86	720.99
Earnings per share (Face value of Rs.10 /- each):			
(a) Basic & Diluted EPS (in Rs.)		3.07	4.32
Summary of Accounting Polices other explanatory information & Notes attached form an integral part of the statement of Profit & Loss	1-44		
See accompanying notes forming part of the financial statements			

In terms of our report attached.

UDIN: 26223529LFPKJT3070

FOR A.V.SUBRAMANIAN & CO

FRN:01643S

CA.PADMA (Partner)

CHARTERED ACCOUNTANT

Membership No. 223529

DANIEL DAYANAND FENN

CHIEF FINANCIAL OFFICER

PAN: AAPPF7662L

For and on behalf of the Board of Directors

DR.MOSES JOSEPH ARUNKUMAR

CHAIRMAN & MANAGING DIRECTOR

DIN 03608603

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CS. YUVARAJ SARAVANAN

COMPANY SECRETARY

Membership No. 66149

DR.FENN KAVITHA FENN ARUNKUMAR

WHOLE - TIME DIRECTOR

DIN 03608651



HANNAH JOSEPH HOSPITAL LIMITED

Notes forming part of the Balance Sheet as at 30th Sep, 2025

Note : 2 Tangible Assets Details

Property, Plant and Equipments										
Description of Assets	Gross block			Accumulated depreciation and impairment				Net block		
	Balance as at 1 April, 2025	Additions	Disposals	Balance as at 30 Sep, 2025	Balance as at 1 April, 2025	Depreciation / amortisation expense for the period	Eliminated on disposal of assets	Balance as at 30 Sep, 2025	Balance as at 30 Sep, 2025	Balance as at 31 March, 2025
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Land	772.11			772.11					772.11	772.11
(b) Borewell & Hospital Building	5,481.23	42.04		5,523.27	1,072.01	107.89		1,179.90	4,343.38	4,409.23
(c) Plant and Equipment	3,499.62	25.20		3,524.82	2,377.69	115.16		2,492.85	1,031.97	1,121.92
(d) Furniture and Fixtures	678.87	0.86		679.73	493.95	23.95		517.90	161.83	184.92
(e) Vehicles	67.35	8.52		75.86	42.24	4.56		46.79	29.07	25.11
(f) Office equipment	250.48	3.81		254.30	226.69	5.23		231.92	22.37	23.79
Total	10,749.65	80.44	-	10,830.09	4,212.58	256.79	-	4,469.36	6,360.73	6,537.08

Leased Assets										
Description of Assets	Gross block			Accumulated depreciation and impairment				Net block		
	Balance as at 1 April, 2025	Additions	Disposals	Balance as at 30 Sep, 2025	Balance as at 1 April, 2025	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Balance as at 30 Sep, 2025	Balance as at 30 Sep, 2025	Balance as at 31 March, 2025
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a) Lease - Cath lab & MRI	896			896	587	64		651	245	309
Total	896	-	-	896	587	64	-	651	245	309

Note : 3 Intangible Assets Details

Description of Assets	Gross block			Accumulated amortization and impairment				Net block		
	Balance as at 1 April, 2025	Additions	Disposals	Balance as at 30 Sep, 2025	Balance as at 1 April, 2025	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Balance as at 30 Sep, 2025	Balance as at 30 Sep, 2025	Balance as at 31 March, 2025
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Software	91.07	0.34		91.41	21.21	13.79		35.00	56.41	69.86
(b) Trade Mark	0.31			0.31	0.08	0.02		0.10	0.21	0.23
(c) Website Design	2.01			2.01	0.55	0.29		0.84	1.17	1.46
Total	93.39	0.34	-	93.73	21.84	14.10	-	35.94	57.79	71.55

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

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



Note No : 4 Capital Work In Progress

Capital Work In Progress				
Particulars	As at 30th September, 2025		As at 31st March, 2025	
	Projects Work In Progress			
- 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
	-	63.72		63.72
Projects Temporarily Suspended				
- less than 6 months	-	-	-	-
- 1 year to 2 years	-	-	-	-
- 2 year to 3 years	-	-	-	-
- More than 3 years	-	-	-	-
	-	-	-	-
TOTAL	-	63.72	-	63.72



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)

5. FINANCIAL ASSETS (Other)

Unsecured and considered good

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
(a) Loans and advances to employees	2.22	7.94
(b) Loans and advances - others (Refer Note (i) Below)	72.82	72.82
(C) Deposits - (Refer Note (ii) Below)	269.04	268.74
(d) Deferred IPO Expenditure - (Refer Note (iii) Below)	383.40	301.11
Total	727.48	650.61

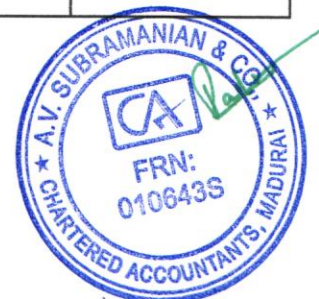
Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
Note (i) : Loans and advances - others		
(i) Share Consultant	51.80	51.80
(ii) Mr.Balaji - Advocate	6.00	6.00
(iii) Dr.Mukilan Kalaichelavan	9.00	9.00
(iv) Jeya Praksh - Vijay Tolroom pvt ltd	6.00	6.00
(v) Karuppiyah Driver Advance	0.02	0.02
	72.82	72.82
Note (ii) - Deposits		
(i) 134,K.K.Nagar Building Rental Advance	5.00	5.00
(ii) 115/3B2,116/1A2 Cinthamani Vaccant land Rental Advance	40.00	40.00
(iii) 115/3B2,116/1A2 Pharmacy - Rental Advance	3.50	3.50
(iv) 115/1B3, Parking Area Rental Advance - Jegadeeswari E	0.28	5.28
(v) 115/1B3, Parking Area Rental Advance - Sakthivel M	8.84	8.84
(vii) EB Deposits - K.K.Nagar	0.25	0.25
(viii) EB Deposits - Cinthamani	47.05	47.05
(ix) Telephone Deposits -BSNL (K.K.Nagar)	0.05	0.05
(x) Lease Rent Security Deposits - Cathlab & MRI	111.60	111.60
(xii) EB Deposits - Airport Authority of India	0.20	0.20
(xiii) Security Deposits - Airport Authority of India	0.25	0.25
(xiv) DNB Student Hostel Rental Deposits	0.75	0.75
(xv) 115/1B3A,Parking Area Rental Advance - Jeyalakshmi	10.00	10.00
(xvi) 115/1B3A,Parking Area Rental Advance - Meenakshi	10.00	10.00
(xvii) 115/1B3A,Parking Area Rental Advance - Sudha	10.00	10.00
(xvii) 115/1B3A,Parking Area Rental Advance - Gayathri	15.00	15.00
(xviii) Bus Stop Electricity Deposit	0.08	0.08
(xv) 115/1B3A,Parking Area Rental Advance - Jeyalakshmi	5.00	0.00
'xxi) NSDL Security deposit	0.90	0.90
(xxi) DNB Student Hostel Rental Deposits - Sabari N Girija	0.30	
	269.04	268.74

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608803)

For HANNAH JOSEPH HOSPITAL LIMITED

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




Notes - iii**(d) Deferred IPO Expenditure**

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
Preliminary Expenses		
Deferred Revenue Expenditure	192.06	192.99
Share Issue Expenses - Brokerage	191.34	108.12
	383.40	301.11

The expenses include deferred revenue expenditure incurred for promotion of health care activity and they are amoritised in 3 years.

For HANNAH JOSEPH HOSPITAL LIMITED


Dr. M.S. Arunkumar
Chairman & Managing Director
(DIN: 03602903)

For HANNAH JOSEPH HOSPITAL LIMITED


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



6. Deferred Tax Assets:

Particulars	For the half year ended 30 Sep , 2025	For the year ended 31 March, 2025
	Rs.	Rs.
(i) Deffered Tax Assets (Refer Note (i) Below	-	-
Total	-	-

(i) Deferred tax assets and liabilities are classified as noncurrent assets and liabilities

Particulars	Closing	Opening
Deferred tax asset on:		
Unabsorbed depreciation of earlier year	-	63.12
Reduction in DTA on a/c of Current Taxable Income	-	63.12
Sub Total	-	-
<u>Deferred tax liability on:</u>		
Sub Total	-	-
Net Deferred tax Asset	-	-

7) Other non - current assets

Particulars	For the half year ended 30 Sep , 2025	For the year ended 31 March, 2025
	Rs.	Rs.
	-	-
Total	-	-

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)



8. INVENTORIES

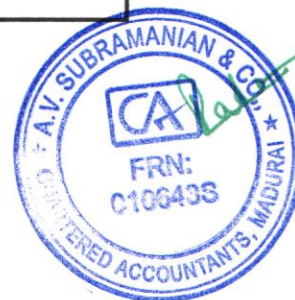
Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
Inventories		
(i) Medicines @ Pharmacy & Ward (valued at Lower of cost or NRV)	86.51	85.40
(ii) Medicine @ Cath Lab (valued at Low	22.43	22.88
(iii) General Stores & Spares (valued at Lo	29.86	18.83
(iv) OT(valued at Lower of cost or NRV)	24.88	20.33
(v) Other consumbles @ canteen(valued at Lower of cost or NRV)	1.02	0.80
Total	164.69	148.25
(At lower of cost and net realizable value, unless stated otherwise)		

9. INVESTMENTS (Current Assets)

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
Investments	-	-
Total	-	-

10. TRADE RECEIVABLES

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
Trade receivables		
<u>Secured - considered good</u>		
(a) Less than six months	-	-
(b) More than six months	-	-
<u>Unsecured - considered good</u>		
(a) Less than six months	826.76	519.68
(b) More than six months	216.63	127.44
<u>Unsecured - considered Doubtful</u>		
(a) Less than six months	-	236.51
(b) More than six months	168.97	13.73
	1,212.37	897.36
Less: Provision for doubtful trade receivables	-	-
Total Amount	1,212.37	897.36



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)

11. CASH AND CASH EQUIVALENTS

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
(a) Cash on hand	9.89	29.27
(b) Balances with banks		
(i) In current accounts		
1.IDBI A/c No.0044102000048514	3.82	4.02
2.IDBI A/c No.0044102000041432	1,044.64	721.02
3.IDBI A/c No.0044102000041441	118.33	0.00
4.IDBI A/c No.0044102000054737-(PPES)	4.32	7.16
5. SBI A/c No. 0000033207162055	0.48	0.28
4.IDBI A/c No.0044102000055994-(CSR)	0.42	0.00
Total	1,182	761.74

12. OTHER BANK BALANCES

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
Fixed deposits with banks	400.25	400.25
	400.25	400.25
The fixed deposit of Rs 400 lakhs is held for period less than 12 months and it is free from encumbrances and Rs 0.25 FD is made for an obligation		

13. OTHER FINANCIAL ASSETS (Current Assets)

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
(a) Accruals		
(i) Interest accrued on deposits- FD	0.17	0.24
(ii) TDS receivable from Insurance Company	1.35	1.35
(iii) TDS Deducted for Payee (NBFC Interest)	0.90	1.57
Total	2.42	3.17

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar
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(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED

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



14. OTHER CURRENT ASSETS (Current Assets)

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
Prepaid Expenses	40.72	14.70
(a) Accruals		
(i) For the Half year ended 30th Sep 2024, refundable includes only for the Fy.2023-24 where as in the case of Fy 2022-23 refundable includes for the Fy.2023-24,2022-23 & 2020- 21	0.70	71.48
Total	41.42	86.17

For HANNAH JOSEPH HOSPITAL LIMITED


Dr. M.J. Arunkumar
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(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED


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



15. SHARE CAPITAL

Particulars	As at 30 Sep, 2025		As at 31 March, 2025	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised Equity shares of Rs.10 each	25,000,000	2,500	20,000,000	2,500
	25,000,000	2,500	20,000,000	2,500
(b) Issued, Subscribed and paid up: Equity shares of Rs.10 each	16,698,363	1,670	16,698,363	1,670
	16,698,363	1,670	16,698,363	1,670
Total	16,698,363	1,670	16,698,363	1,670

A. Reconciliation of shares outstanding at the beginning and at the end of the year

Equity shares

Particulars	30-Sep-25		31-Mar-25	
	In No.	Rs.	In No.	Rs.
At the beginning of the year	16,698,363	1,670	16,698,363	1,670
Add: Issue of Bonus shares	-	-	-	-
Add: Private Placement	-	-	-	-
At the end of the year	16,698,363	1,670	16,698,363	1,670

B. Terms / rights attached to equity shares

The Company has only one class of equity shares having a par value of **Rs/-10** per share. Each holder of equity shares is entitled to one vote per share. The holders of Equity Shares are entitled to receive dividends as declared from time to time. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

C. Disclosure of share holder more than 5 % of the total voting power.

Name of the shareholder	% holding	Number of shares	Total Value as at Sep 30, 2025
Dr.Moses Joseph Arunkumar	90.80%	15,162,925	1,516

Name of the shareholder	% holding	Number of shares	Total Value as at March 31, 2025
Dr.Moses Joseph Arunkumar	90.80%	15,165,925	1,516

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)



16. Reserve & Surplus

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
(A) Security Premium A/c		
Balance at beginning of year	914.71	1,013.36
Add : Premium arising on issue of equity shares	-	-
Less : Bonus Issue	-	98.66
Balance at end of year	914.71	914.71 (A)
(B) Retained Earnings		
Balance at beginning of year	2,609.12	1,888.14
Add : Surplus as per statement of Profit and Loss A/c	511.86	720.99
Amount available for appropriation	3,120.99	2,609.12
Less : Dividend on equity shares	-	-
Less : Transfer to general reserve	-	-
Balance at end of year	3,120.99	2,609.12 (B)
Total Amount (A+B)	4,035.69	3,523.83

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)



17. BORROWINGS

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
Term loans		
<u>I) From banks</u>		
(i) HDFC -	2,415.04	2,475.62
(ii) Axis Bank		
(iii) IDBI Bank	55.22	60.00
	-	-
<u>II) From Others</u>		
Dr MJ Arunkumar	-	278.25
Deposit Bond	-	6.00
Total	2,470.26	2,819.87

18. FINANCE LEASE

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
<u>Finance Lease Obligations</u>		
(i) Clix Finance - Cath Lab	82.78	111.68
(ii) Clix Finance - MRI	173.46	216.60
Total	256.24	328.28

MRI	Future MLP	Present value	Interest element
a. Not later than 1 year	59.49	35.18	24.31
b. Later than 1 year and not later than 5 y	509.91	378.16	131.75
c. Later than 5 years	135.98	128.66	7.32
	705.37	541.99	163.38

Cath lab @7.77%	Future MLP	Present value	Interest element
a. Not later than 1 year	38.24	23.72	14.52
b. Later than 1 year and not later than 5 y	327.76	253.94	73.82
c. Later than 5 years	54.63	52.73	1.90
	420.63	330.39	90.24

Total	Future MLP	Present value	Interest element
a. Not later than 1 year	97.73	58.90	38.83
b. Later than 1 year and not later than 5 y	837.67	632.10	205.58
c. Later than 5 years	190.60	181.39	9.22
	1126.01	872.38	253.62

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)



19. Others

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
(i) Contractor's Retention amount	-	-
(ii) Unsecured Deposits (Bond)	-	-
(iii) Others - Mrs. Sarojini Moses	-	-
Total	0	0

20. PROVISIONS - (Non Current liabilities)

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
(a) Provision :		
(i) Provision for Employee's Gratuity fund	27.96	25.66
	<u>27.96</u>	<u>25.66</u>

The Employee gratuity is measured using the service history and the retirement policy of the company and the company experience in separations and the increment and discount rate considered are as per the past experience of the company , the provision for gratuity liability is created only in respect of employees who are eligible for gratuity on the date of balance sheet.

21. TRADE PAYABLES

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
Trade payables		
(a) Total outstanding due to micro enterprises and small enterprises	2.29	1.46
b) Total outstanding due to creditors other than micro enterprises and small enterprises	359.03	283.19
Total	361.32	284.65

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608803)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608851)



(a) Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at 30 Sep, 2025	As at 31 March, 2025
	Rs.	Rs.
(A)(i) Principal amount remaining unpaid to the supplier beyond the appointed day	-	-
(A)(ii) Interest amount remaining unpaid	-	-
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
(D) Interest accrued and remaining unpaid	-	-
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-
Total	-	-

22.SHORT TERM BORROWINGS

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
Term loans (Due within One Year)		
<u>I) From banks</u>		
(i) HDFC	107.35	110.18
(ii) IDBI	10.00	10.00
(iii) IDBI OD	357.84	360.00
(iii) Axis Bank	6.59	26.38
<u>II) From Others</u>		
Dr.MJA	200.00	-
(ii) Hero Fincorp - I & II	12.04	31.52
	-	
Total	693.82	538.08

The Current Maturity of the long term debts and the Others category includes current maturity of loan from others and loans which have a shorter maturity period of less than 12 months from the date of the balance sheet.

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608693)

For HANNAH JOSEPH HOSPITAL LIMITED

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



23. OTHER FINANCIAL LIABILITIES - (Current liabilities)

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
(a) Provision :		
(i) Provision for Employee's Salary	77.81	73.99
(ii) Provision for Income Tax	117.53	159.81
	195.33	233.80

24. OTHER CURRENT LIABILITIES

Particulars	For the Half year ended 30 Sep, 2025	For the year ended 31 March, 2025
	Rs.	Rs.
(ii) In- patient advance	554.55	266.06
(i) Statutory remittances (Contributions to PF, ESI, TDS & GST etc.)	54.35	56.63
(iii) Outstanding expenses	138.73	182.54
Total	747.63	505.24

also includes balance to be returned to customers after adjusting invoices for service and goods provided, and the Statutory liabilities are in respect of EPF/ESI/GST, TDS and Outstanding expenses for operational expenses of the company.

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03698603)

For HANNAH JOSEPH HOSPITAL LIMITED

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

