

NOTES ON ACCOUNTS as on 31/03/2025					
	Particulars	As at 31/03/2025		As at 31/03/2024	
		Number	Amount(In Rs.)	Number	Amount(In Rs.)
1	Share capital				
	<u>Authorised</u>				
	Equity shares of Rs. 100 each	1700000.00	170,000,000.00	1700000.00	170,000,000.00
			170,000,000.00		170,000,000.00
	<u>Issued</u>				
	Equity shares of Rs. 100/- each fully paid up	1619456.00	161,945,600.00	1619456.00	161,945,600.00
	<u>Subscribed & paid up</u>				
	Equity shares of Rs. 100/- each fully paid up	1619456.00	161,945,600.00	1619456.00	161,945,600.00
	Total	1619456.00	161,945,600.00	1619456.00	161,945,600.00
a	<u>Reconciliation of the shares outstanding at the beginning and at the end of the reporting period</u>				
	<u>Equity shares</u>	As at 31/03/2025		As at 31/03/2024	
	Shares of Rs. 100/-	Number	Amount(In Rs.)	Number	Amount(In Rs.)
	Shares outstanding at the beginning of the year	1619456.00	161,945,600.00	1433546.00	143,354,600.00
	Shares issued during the year			185910.00	18,591,000.00
	Shares bought back during the year				
	Shares outstanding at the end of the year	1619456.00	161,945,600.00	1619456.00	161,945,600.00
b	Terms/rights attached to equity shares				
	The company has only one class of shares referred to as equity shares having a per value of Rs 10/-.Each holder of equity shares is entitled to one vote per share with a right to receive per share dividend declared by the company.In the event of liquidation, the equity shareholders are entitled to receive remaining assets of the company(after distribution of all preferential amounts) in the proportion of equity shares held by the shareholders.				
	<u>Details of share holders holding more than 5% shares in the company</u>				
c		As at 31/03/2025		As at 31/03/2024	
	Name of Share holder	No. shares held	% of holding	No. shares held	% of holding
	Equity shares of Rs. 100 each fully paid up held by				
	Sudhish Babu	101,050.00	6.24	101,050.00	6.24
	Seena K.S	-	-	-	-
2	Reserves & Surplus			2025	2024
	Deficit in the statement of Profit & Loss				
	Opening balance			(14,353,958.21)	(8,064,762.03)
	Add: Profit for the year			(10,248,801.95)	(6,289,196.18)
				(24,602,760.16)	(14,353,958.21)
3	Long Term Borrowings				
	a)Term Loan				
	From banks-secured				
	Federal Bank Term loan			8,934,042.10	10,004,450.11
	Secured by hypothecation of 20.14 Are Commercial Land with hospital, Charge ID: 100695428. Loan taken on 23/03/2023, at an interest on 9.25% to be repaid in 36 installments of 1,34,559 each commencing after 24 months.				
	Secured by hypothecation of Various hospital equipments, machineries, furniture items, Charge ID: 100695428. Loan taken on 17/08/2020, at an interest on 10.15% to be repaid in 84 installments of 1,66,788.				
	Federal Bank Vehicle loan			1,583,512.00	1,783,396.00
	Secured by Vehicle Tata Safari. Charge ID: 100834920. Loan taken on 20/12/2023, at an interest of 9.25% to be repaid in 84 installments of 29725.				
	Federal bank Term loan 292			4,000,687.00	4,912,102.00
	100855680. Loan taken on 25/01/2024, at an interest on 12.30% to be repaid in 84 installments of 93,700.				
	b)Loans and advances from related parties				
	Loan From Directors-unsecured			4,308,336.00	3,326,486.00

		18,826,577.10	20,026,434.11
4	Short Term Borrowings		
	Loans repayable on demand		
	Federal Bank OD A/c	9,792,039.62	8,617,365.76
	Secured by charge on stock of medicines and bookdebts as primary security and secured by hypothecation of Commercial Land with hospital, Charge ID: 100342707. Loan taken on 03/03/2023, at an interest on 13.15% to be repaid in 12		
	Loans advance from related parties		
	Loan from directors	NIL	NIL
	Deposits	NIL	NIL
	Other Loans and advances	NIL	NIL
		9,792,039.62	8,617,365.76
5	Trade Payables		
	Creditors for Goods	7,751,995.26	5,394,182.39
	Other Payables	1,551,011.64	984,848.16
		9,303,006.90	6,379,030.55
6	Other current liabilities		
	Salary advance	27,304.00	42,474.00
	Audit fee payable	50,000.00	59,000.00
	Cess	-	59,233.89
	Rent Payable	35,550.00	-
	Electricity charge payable	239,196.00	189,543.00
	GST payable	205,856.90	200,674.68
	IT filing Charge Payable	6,000.00	5,000.00
	GST Audit Fee Payable	8,000.00	-
	OP deposit from patient	-	26,718.00
	Salary Payable	4,045,426.02	3,421,983.02
	TDS rent	7,900.00	11,000.00
	TDS payable fees	330,247.00	329,819.00
	TDS salary	20,000.00	20,000.00
	TDS payable	896.00	6,974.00
	ESI payable	55,044.00	42,819.00
	Expense payable	12,386.00	62,445.00
	Insurance advance	328,665.60	210,657.00
	PF contribution payable	50,465.00	55,198.00
	Medical Claims Payable	62,400.00	-
		5,485,336.52	4,743,538.59
8	Trade receivables		
	a) Sundry debtors	890,848.48	1,347,175.12
	b) Insurance claims for patients	1,124,210.00	1,253,652.00
		2,015,058.48	2,600,827.12
9	Cash & Bank Balances		
	Cash & Cash Equivalents		
	Cash in hand	119,694.31	37,812.71
	Petty cash	2,314.00	2,314.00
	Balance with Bank		
	Kerala Gramin Bank	10,657.60	4,063.18
		132,665.91	44,189.89
10	Short Term Loans & Advance		
	a) Deposit		
	Quarters Rent Deposit	100,000.00	150,000.00
	Fixed deposit F.B.L.L.C deposit	610,983.00	575,495.00
	Security deposit CDSL	90,000.00	90,000.00
	Security deposit K.S.E.B	461,995.00	466,000.00
	Other Deposits	11,800.00	11,800.00
	b) Advances		
	Advance to suppliers	275,036.00	501,283.00
		1,549,814.00	1,794,578.00
11	Other current assets		

	Tax collected at source	12,553.00	29,173.00
	Input tax RCM	-	23,400.00
	Income tax advance	100,000.00	100,000.00
	TDS Assets	1,186,156.50	1,232,378.70
	MAT credit entitlement	282,579.00	282,579.00
	Prepaid expenses	-	391,598.00
		1,581,288.50	2,059,128.70
12	Revenue from Operations		
	IP Admission charge	243,150.00	207,900.00
	IP Room rent and nurse care	9,160,730.00	6,660,627.50
	Reg Collection	383,206.00	407,652.00
	X Ray Collection	1,172,865.00	1,150,920.00
	LAB Collection	12,732,374.00	11,646,758.00
	Anesthesia charge collected	599,000.00	491,500.00
	Casualty	635,715.00	688,024.00
	Consultation charge	106,850.00	124,050.00
	CT scan	1,037,250.00	1,145,050.00
	Dental Collection	866,350.00	-
	ECG	101,898.00	123,886.00
	Echo and TMT	699,300.00	690,000.00
	Hospital service charge	5,507,993.70	4,908,709.35
	OP collection	5,767,375.00	5,963,261.00
	Opthal Collection	70,665.00	-
	OT collection	5,718,835.00	4,455,777.00
	Physiotherapy	536,200.00	545,250.00
	Procedure charges	753,400.00	736,820.00
	Surgery charges	2,442,600.00	2,151,039.00
	Surgery charges GYNAC	3,500.00	30,148.00
	Other Charges & Collection	3,302,821.00	3,462,706.28
	Ultra sound	1,423,900.00	1,887,700.00
	Pharmacy collection from out patients	30,254,010.84	26,969,759.39
	Audiology	89,150.00	158,350.00
	Endoscopy	119,700.00	93,300.00
	ENT	114,300.00	43,500.00
	Unpaid salary w off	-	6,970.00
	Dialysis collection	738,000.00	551,500.00
		84,581,138.54	75,301,157.52
13	Other Income		
	Interest received	123,188.00	78,291.00
	Miscellaneous income	160,562.00	81,094.00
		283,750.00	159,385.00
14	Purchase		
	Opening stock	4,483,517.62	4,517,518.78
	Add: LAB Purchase	3,470,501.21	2,948,064.30
	Pharmacy Purchase	17,211,479.36	15,558,957.24
	Implant Purchase	2,446,651.53	1,883,090.33
	Optical Purchase	66,377.00	-
	Less: Purchase return	(723,929.62)	(672,956.59)
	Less: Closing stock	(4,503,176.83)	(4,483,517.62)
		22,451,420.27	19,751,156.44
15	Employee benefits expense		
	Salary & Allowance	17,372,767.00	14,770,911.00
	Directors Remuneration	1,800,000.00	1,800,000.00
	PF contribution	347,057.00	432,432.00
	ESI contribution	511,766.00	386,508.00
	Fees to Doctors	21,691,903.00	16,490,128.00
	Staff welfare expenses	193,941.36	476,623.48
		41,917,434.36	34,356,602.48

16	Finance Cost		
	Interest on Loan	2,456,287.00	2,016,017.00
	Bank service charge	65,499.47	154,325.60
		2,521,786.47	2,170,342.60
17	Other expenses		
	Advertisement expense	485,898.00	418,548.00
	AMC&CMC Paid	1,091,705.00	653,182.00
	Anasthesia charge paid	-	30,000.00
	Audit fee	50,000.00	59,000.00
	Audiology service charge	68,424.00	79,450.00
	Cable TV charge	45,990.00	61,630.00
	Consultation Charges	-	178,910.00
	Consumables	2,426,964.40	2,277,813.37
	Courier charge	7,567.00	14,390.00
	Discount	2,696,892.76	1,680,156.79
	Damage W off	-	343.00
	Donation Paid	37,000.00	-
	Document/ Return filing charges	-	6,214.00
	Electricity charge	2,314,940.00	1,971,831.00
	Fuel expense	1,013,475.00	1,051,510.00
	Generator expense	-	12,704.00
	GST Charge	8,000.00	8,850.00
	Insurance charge	74,982.00	150,931.00
	Project Report charges	-	10,000.00
	Non Statutory Dues	-	2,124.00
	Input GST Consumables	625,683.40	618,452.55
	Interest on Others	6,372.00	-
	Interest on TDS	7,861.00	13,403.00
	IT Filing Charge	6,000.00	5,000.00
	Internet charge	60,188.00	24,060.00
	Lab Charges Out side	923,676.00	700,912.00
	Meeting Expense	274,315.00	144,912.00
	Mess expense	732,490.00	772,925.00
	Miscellaneous expenses	63,809.00	24,767.22
	News paper periodicals	23,860.00	9,840.00
	Postage	8,747.00	7,500.00
	Printing charges	410,591.86	317,274.85
	Professional charges	970,476.00	1,007,015.00
	Rates, fees & taxes	742,386.00	584,000.00
	Repair charges	338,323.01	141,072.50
	Repair maintenance machinery	346,545.40	384,110.74
	Repair and maintenance CT	150,000.00	596,428.57
	Rent for Quarters	613,500.00	660,000.00
	Stationary Purchase	428,034.50	463,845.76
	Telephone charge	31,659.60	26,068.80
	Transportation expenses	19,317.80	21,110.00
	Travelling expenses	572,323.00	1,232,863.00
	Uniform expenses	53,040.80	40,203.30
	Contribution to PF	-	28,749.00
	Contribution to ESI	-	34,752.00
	Vehicle maintenance	485,644.00	381,036.00
	Waste disposal image	185,776.00	78,829.00
	Website development	60,648.00	9,900.00
	Tele radiology charge CT	170,906.00	216,406.00
	Repair and maintainance electrical	170,028.50	65,877.45
	Repair and maintainance building	186,854.82	37,604.86
	Repairs and maintainance Computers	197,648.23	366,478.22
		19,188,543.08	17,682,983.98
18	Property Plant and Equipment		
	Tittle deeds of immovable property are held in the name of the company.		
	If not held in the name of the company, the following details are required to be given Not Applicable		

	Description of property	Given value	Whether title deed holder is a promoter ,director or relative, employee of promoter or director	Reason for not holding in the name of company
	Land	NIL	NIL	NIL
	Building	NIL	NIL	NIL
19	Shareholding of Promoters:			
	Shareholder's Name	Shareholding at the beginning of the		Shareholding at the end of the year
		No. of Shares	% of total Shares of the company	No. of Shares
				% of total Shares of the company
1	Babu Valloparambath Purushothaman	27000	1.67	27000
2	Palakkadan Raman Raghavan	5000	0.31	5000
3	P.K Sudhish Babu	101050	6.24	101050
4	Raju Kunnappilly Velayudhan	200	0.012	200
5	P.K Sabu	22500	1.39	22500
6	Shainy Sankarankutty	5100	0.31	5100
7	Venmanassery Sreevalsan Karnal Singh	1000	0.06	1000
20	Ratio Analysis		2025	2024
1.	Current Ratio	Current Asset	9,782,003.72	10,982,241.33
		Current Liability	24,862,962.04	0.39:1
2.	Debt Equity Ratio	Total Debt	18,826,577.10	20,026,434.11
		Share Capital	161,945,600.00	0.11:1
3.	Return on Equity	Net Profit	(10,248,801.95)	(6,289,196.18)
		Share Capital	161,945,600.00	(0.06):1
4.	Net Profit Ratio	Net Profit	(10,248,801.95)	(6,289,196.18)
		Total Revenue	84,864,888.54	(0.12):1
21	Ageing schedule	Less than 6 months	6 months to one year	1 to 2 years
	Trade payales			2 to 3 years
a.	MSME			
b.	Disputed Dues MSME			
c.	Others	8,876,216.90		426,790.00
d.	Disputed Dues Others			
	Trade Receivables			
a.	Undisputed Receivables considered good	1,732,259.48		
b.	Undisputed Receivables considered doubtful			206,977.00
c.	Disputed Receivables considered good			
d.	Disputed Receivables considered doubtful			
22	Contigent Liailities and Commitments (to the extent not provided for)			NIL
23	Share aplication money pending allotment			NIL
	Nuner of shares proposed to be allotted			
	period befor ewhich shares are to be issued			
	if pending beyond the period,reasons for pending			
24	Expenditure in Foregin currency			NIL
25	Value of Imports			NIL
26	Value of all imported raw materials			NIL
27	Foregin remittance on account of dividend			NIL
28	Earnings in foreign exchange			NIL
29	Contingent liabilities provided for			NIL
30	Related party disclosure			NIL
a	Details of transactions with related parties			
A	List of related party			NIL
a.	Key managerial person			NIL

1. P.K Sudhish Babu	Director		
2. Palakkadan Raman Raghavan	Director		
3. Babu Valloparambath Purushothaman	Director		
4. R K Velayudhan	Director		
5. P K Saab	Director		
6. Shainy Sankarankutty	Director		
7. Venmanassery Sreevalsan Karnal Singh	Director		
8. P A Krishnan	Managing Director		
9. C M Balan	Director		
10. K V Viju	Company Secretary		
11. Reji T C	Chief Financial Officer		
b. Associate/Enterprises Owned or significantly influenced by Key managerial personal or their relatives			
a) Gurudharmam Trading Limited			
b) Sree Aiswarya Trading Company Astamichira Private Limited			
c) Gurudharmam Nidhi Limited			
d) Mala Gurudharmam Chits			
e) Gurudharmam Finance Limited			
B Balance outstanding at the end of the period			
a. Loan from director	4,308,336.00	3,326,486.00	
b. Remuneration to directors	1,800,000.00	1,800,000.00	
c. Salary paid to Company Secretary	237,567.00	465,919.00	
d. Sitting fee paid to directors	25,500.00	16,000.00	
e. Any other amount	NIL	NIL	
31 Long-term loans and advances			
a. Secured, Considered good	NIL	NIL	
b. Unsecured, Considered good	NIL	NIL	
c. Doubtful	NIL	NIL	
d. Loans and advances due by directores	NIL	NIL	
e. Other officers key managerial personal of the company	NIL	NIL	
f. respectively in which any director is a	NIL	NIL	
32 Short-term loans and advances	NIL	NIL	
a. Secured, Considered good	NIL	NIL	
b. Unsecured, Considered good	NIL	NIL	
c. Doubtful	NIL	NIL	
d. Loans and advances due by directores	NIL	NIL	
e. Other officers key managerial personal of the company	NIL	NIL	
f. respectively in which any director is a	NIL	NIL	
33 Statement of significant policies			
As per our report of even date attached, for JOHNSON & COMPANY Chartered Accountants F.R.NO.007991S Sd/- JOHNSON CHALAMANA Proprietor Mem.No-206040 UDIN: Place : Mala Date : 20/08/2025		For and on behalf of the Board. Sd/- PULICKAL ADARSH KRISHNAN Managing Director DIN : 08773970 Sd/- REJI T C Chief Financial Officer	
		Sd/- SUDHEESH BABU Director DIN : 01081017	