(2000)

NOTES ON ACCOUNTS as on 31/03/2026

	Particulars	As at 31/03/2026		As at 31/03/2025	
		Number	Amount(In Rs.)	Number	Amount(In Rs.)
1	**Share capital**				
	Authorised				
	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
	Issued				
	Equity shares of Rs. 100/- eac	1619456.00	161,945,600.00	1619456.00	161,945,600.00
	Subscribed & paid up				
	Equity shares of Rs. 100/- eac	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	Reconciliation of the shares outstanding at the beginning and at the end of the reporting period				
	Equity shares	As at 31/03/2026		As at 31/03/2025	
	Shares of Rs. 100/-	Number	Amount(In Rs.)	Number	Amount(In Rs.)
	Shares oustanding at the begn	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				
	Shares outstanding at the end	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 reffered to as equity shares having a per value of Rs 100/-.Each holder of equity shares is entitled to one vote per share with a right to receive per share divident 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.

Details of share holders holding more than 5% shares in the company

c		As at 31/03/2026		As at 31/03/2025	
	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	102,300.00	6.32	101,050.00	6.24

		2026	2025
2	**Reserves & Surplus**		
	Deficit in the statement of Profit & Loss		
	Opening balance	(24,602,760.16)	(14,353,958.21)
	Add: Profit for the year	(4,448,802.14)	(10,248,801.95)
		(29,051,562.30)	**(24,602,760.16)**
3	**Long Term Borrowings**		
	a)Term Loan		
	From banks-secured		
	Federal Bank Term loan	5785109.1	8,623,629.10
	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		
	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		
	Federal Bank Vehicle loan	1,359,975.00	1,583,512.00
	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		
	Federal bank Term loan 292	3,608,293.00	4,311,100.00
	Secured by Hypothecation of various machineries and equipments, Charge ID: 100855680. Loan taken on 25/01/2024, at an interest on		
	b)Loans and advances from related parties		
	Loan From Directors-unsecured		
		10,753,377.10	**14,518,241.10**

THOMAS DEVASSY & ASSOCIATES CHARTERED ACCOUNTANTS CHALAKUDY Pin.680307

GURUDHARMAM MISSION HOSPITAL LIMITED. MALA * CIN: U85110KL2015PLC037798

4	**Short Term Borrowings**		
	Loans repayale on demand		
	Federal Bank OD A/c	8,238,454.23	9,792,039.62
	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 months.		
	Loans advance from related parties		
	Loan from directors	8,838,435.00	4,308,336.00
	Deposits	NIL	NIL
	Other Loans and advances	NIL	NIL
		17,076,889.23	**14,100,375.62**
5	**Trade Payables**		
	Creditors for Goods	9,080,112.63	7,751,995.26
	Other Payables	1,293,710.80	1,551,011.64
		10,373,823.43	**9,303,006.90**
6	**Other current liablilities**		
	Salary advance	85,347.00	27,304.00
	Audit fee payable	10,000.00	10,000.00
	Service charge payable	50,000.00	40,000.00
	Rent Payable	41,475.00	35,550.00
	Electricity charge payable	191,265.00	239,196.00
	GST payable	147,612.26	205,856.90
	IT filing Charge Payable	6,000.00	6,000.00
	GST Audit Fee Payable	10,000.00	8,000.00
	Salary Payable	4,247,214.02	4,045,426.02
	TDS rent		7,900.00
	TDS payable fees	418,988.00	330,247.00
	TDS salary	83,499.00	20,000.00
	TDS payable	6,013.00	896.00
	ESI payable	59,721.00	55,044.00
	Expense payable	56,343.00	12,386.00
	Insurance advance	548,849.60	328,665.60
	PF contribution payable	85,288.00	50,465.00
	Medical Claims Payable	11,600.00	62,400.00
	Hospital Bill staf credit	95,713.00	
		6,154,927.88	**5,485,336.52**
8	**Trade receivables**		
	a) Sundry debtors	2,264,978.98	890,848.48
	b) Insurance claims for patients	2,872,850.00	1,124,210.00
		5,137,828.98	**2,015,058.48**
9	**Cash & Bank Balances**		
	Cash & Cash Equivalents		
	Cash in hand	251,704.02	119,694.31
	Petty Cash	2,314.00	2,314.00
	Balance with Bank		
	Kerala Gramin Bank	4,948.10	10,657.60
		258,966.12	**132,665.91**
10	**Short Term Loans & Advance**		
	a)Deposit	11,800.00	11,800.00

THOMAS DEVASSY & ASSOCIATES CHARTERED ACCOUNTANTS
CHALAKUDY
THRISSUR Dt.
Pin.680307

GURUDHARMAM MISSION HOSPITAL LIMITED, MALA
CIN: U85110KL2015PLC037798

	Quarters Rent Deposit	100000.00	100,000.00
	deposit	516,979.00	610,983.00
	Security deposit CDSL	90,000.00	90,000.00
	Security deposit K.S.E.B	461,955.00	461,995.00
	b)Advances		
	Advance to suppliers	677,220.00	275,036.00
		1,857,954.00	**1,549,814.00**
11	**Other current assets**		
	Tax collected at source	12,553.00	12,553.00
	Income tax advance	100,000.00	100,000.00
	TDS Assets	1,174,895.00	1,186,156.50
	MAT credit entitlement	282,579.00	282,579.00
	Ltd	1,000.00	-
		1,571,027.00	**1,581,288.50**
12	**Revenue from Operations**		
	IP Admission charge	280,550.00	243,150.00
	IP Room rent and nurse care	10,021,429.00	9,160,730.00
	Reg Collection	433,650.00	383,206.00
	X Ray Collection	1,315,670.00	1,172,865.00
	LAB Collection	14,920,638.00	12,732,374.00
	Anesthesia charge collected	1,016,500.00	599,000.00
	Casuality	814,166.00	635,715.00
	Consultation charge	101,450.00	106,850.00
	CT scan	1,082,650.00	1,037,250.00
	Dental Collection	710,350.00	866,350.00
	ECG	218,546.00	101,898.00
	Echo and TMT	580,500.00	699,300.00
	Hospital service charge	5,441,990.56	5,507,993.70
	OP collection	7,018,184.00	5,767,375.00
	Opthal Collection	149,389.99	70,665.00
	OT collection	8,574,396.00	5,718,835.00
	Physiotherapy	547,350.00	536,200.00
	Procedure charges	1,329,570.00	753,400.00
	Surgery charges	3,001,650.00	2,442,600.00
	Surgery charges GYNAC	16,000.00	3,500.00
	surgery	13,000.00	-
	Other Charges & Collection	3,091,861.00	3,302,821.00
	Ultra sound	1,598,750.00	1,423,900.00
	Ophthalmology	3,780.00	-
	Advertisement	17,000.00	-
	patients	36,894,533.80	30,254,010.84
	Audiolagy	36,050.00	89,150.00
	Endoscopy	46,400.00	119,700.00
	ENT	156,250.00	114,300.00
	IP deposit	130,000.00	-
	Other charges	879,000.00	738,000.00
		100,441,254.35	**84,581,138.54**
13	**Other Income**		
	Interest received	131,951.00	123,188.00

THOMAS DEVASSY & ASSOCIATES CHARTERED ACCOUNTANTS CHALAKUDY THRISSUR Pin.680307

HOSPITAL LIMITED, MALA * GURUDHARMAM MISSION CIN: U85110KL2015PLC037798

	Miscellanious income	72,159.00	160,562.00
		204,110.00	**283,750.00**
14	**Purchase**		
	Opening stock	4,503,176.83	4,483,517.62
	Add: LAB Purchase	3,382,942.57	3,470,501.21
	Pharmacy Purchase	20,873,505.10	17,211,479.36
	Implant Purchase	2,769,976.42	2,446,651.53
	Optical Purchase	78,217.44	66,377.00
	Stationery purchase	496,403.95	
	Less: Purchase return	(706,769.88)	(723,929.62)
	Less: Closing stock	(4,697,608.00)	(4,503,176.83)
		26,699,844.43	**22,451,420.27**
15	**Employee benefits expense**		
	Salary & Allowance	20,037,738.00	17,372,767.00
	Directors Remuneration	1,800,000.00	1,800,000.00
	PF contribution	423,344.00	347,057.00
	ESI contribution	545,502.00	511,766.00
	Fees to Doctors	23,646,272.00	21,691,903.00
	Staff welfare expenses	221,761.00	193,941.36
		46,674,617.00	**41,917,434.36**
16	**Finance Cost**		
	Interest on Loan	2,101,191.00	2,456,287.00
	Bank service charge	37,164.61	65,499.47
		2,138,355.61	**2,521,786.47**
17	**Other expenses**		
	Advertisement expense	404,336.00	485,898.00
	AMC&CMC Paid	640,694.04	1,091,705.00
	Audit fee	10,000.00	10,000.00
	Service Charge	50,000.00	40,000.00
	Audiology service charge	30,769.00	68,424.00
	Cable TV charge	28,869.00	45,990.00
	Consumables	3,476,402.80	2,426,964.40
	Courier charge	7,602.90	7,567.00
	Discount	3,594,257.03	2,696,892.76
	Donation Paid	70,300.00	37,000.00
	Electricity charge	2,195,410.00	2,314,940.00
	Fuel expense	1,086,829.66	1,013,475.00
	GST Audit	10,000.00	8,000.00
	Insurance charge	89,143.00	74,982.00
	Input GST Consumables	702,718.76	625,683.40
	Interest on Others		6,372.00
	Interest on TDS		7,861.00
	IT Filing Charge	6,000.00	6,000.00
	Internet charge	80,866.99	60,188.00
	Lab Charges Out side	1,000,575.00	923,676.00
	Meeting Expense	421,380.00	274,315.00
	Mess expense	552,979.00	732,490.00
	Miscellaneous expenses	4,480.00	63,809.00
	News paper periodicals	17,030.00	23,860.00
	Postage	7,500.00	8,747.00

THOMAS DEVASSY & ASSOCIATES CHARTERED ACCOUNTANTS ★ CHALAKUDY Pin:680307

MISSION HOSPITAL LIMITED, MALA ★ GURUDHARMAM CIN: U85110KL2015PLC037798

Printing charges	230,498.76	410,591.86
Professional charges	1,893,085.00	970,476.00
Professional fee other	350,312.17	
Rates, fees & taxes	569,892.44	742,386.00
Repair charges	226,900.95	338,323.01
Repair maintenance machinery	336,522.20	346,545.40
Repair and maintenance CT	200,000.00	150,000.00
Rent for Quarters	479,925.00	613,500.00
Stationary Purchase		428,034.50
Telephone charge	30,016.30	31,659.60
Transportation expenses	7,040.00	19,317.80
Travelling expenses	457,836.00	572,323.00
Uniform expenses	-	53,040.80
Vehicle maintenance	264,701.57	485,644.00
Waste disposal image	146,841.00	185,776.00
Website development	19,101.84	60,648.00
Tele radiolagy charge CT	220,924.00	170,906.00
electrical	104,452.05	170,028.50
building	291,553.84	186,854.82
Computers	58,099.93	197,648.23
Others	16,481.75	
	20,392,327.98	**19,188,543.08**

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 requirec Not Applicable

Description of property	Given value	Whether tittle deed holder is a promoter ,director or relative, employee of promoter or director	Reason for not
Land	NIL	NIL	NIL
Building	NIL	NIL	NIL

19 Shareholding of Promoters:

	Shareholder's Name	Shareholding at the beginning of the year		Shareholding at the end of the year		%change in shareholding during the year
1		No. of Shares	% of total Shares of	No. of Shares	% of total Shares of	
2	Babu Valloparambath Purushothaman	27000	1.67	27000	1.67	
3	Palakkadan Raman Raghavan	5000	0.31	5000	0.31	
4	P.K Sudhish Babu	101050	6.24	102300	6.32	0.08
5	Raju Kunnappilly	200	0.012	200	0.012	
6	P.K Sabu	22500	1.39	22500	1.39	
	Shainy Sankarankutty	5100	0.31	5100	0.31	
	Venmanassery Sreevalsan	1000	0.06	-	-	
	Pulickal Adarsh Krishnan	-	-	70919	4.38	4.38

20	**Ratio Analysis**		2026		2025	
1	Current Ratio	Current Asset	13,523,384.10		9,782,003.71	
		Current Liability	33,888,219.54	0.40 :1	29,171,298.04	0.33:1
2	Debt Equity Ratio	Total Debt	10,753,377.10		14,518,241.10	

THOMAS DEVASSY & ASSOCIATES CHARTERED ACCOUNTANTS CHALAKUDY Pin.680307

GURUDHARMAM MISSION HOSPITAL LIMITED. MALA CIN: U85110KL2015PLC037798

		Share Capital	161,945,600.00	0.06:1	161,945,600.00	0.09:1
3	Return on Equity	Net Profit	(4,448,801.14)		(10,248,801.95)	
		Share Capital	161,945,600.00	-	161,945,600.00	-
4	Net Profit Ratio	Net Profit	(4,448,801.14)		(10,248,801.95)	
		Total Revenue	100,645,364.35	-	84,864,888.54	-

21		Less than 6	6 months to one year	1 to 2 years	2 to 3 years	
	Ageing schedule					
a	Trade payales					
b	MSME	-	-	-	-	
c.	Disputed Dues MSME	-	-	-	-	150000
d.	Others	10,012,896.00	114,760.00	96,167.00		
	Disputed Dues Others	-	-	-	-	
a	Trade Receivables					218018
b	Undisputed Receivables considered good	4,365,808.00	381,914.00		172,157.00	-
c.	Undisputed Receivables considered doubtful	-	-		-	-
d.	Disputed Receivables conside	-	-	-	-	-
22	Disputed Receivables considered doubtful	-	-	-	-	

23	Contigent Liailities and Commitments (to the extent not provided for)	NIL	NIL
	Share aplication money pending allotment	NIL	NIL
	Numer of shares proposed to be alloted		
	period befor ewhich shares are to be issued		
24	if pending beyond the period,reasons for pending		
25	Expenditure in Foregin currency	NIL	NIL
26	Value of Imports	NIL	NIL
27	Value of all imported raw materials	NIL	NIL
28	Foregin remittance on account of dividend	NIL	NIL
29	Earnings in foreign exchange	NIL	NIL
	Contingent liabilities provided for	NIL	NIL
	Related party disclosure	NIL	NIL

A Details of transactions with related parties

a List of related party

Key managerial person

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.Bineesh Kuttappan Kandaruparambil	Director
8.Pulikkal Adarsh Krishnan	Managing Director
9. C M Balan	Director
10. Anisha Johnson	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

THOMAS DEVASSY & ASSOCIATES CHARTERED ACCOUNTANTS CHALAKUDY Pin.680307

GURUDHARMAM MISSION HOSPITAL LIMITED. MALA CIN: U85110KL2015PLC037798

B	e) Gurudharmam Finance Limited		
a	Balance outstanding at the end of the period		
b	Loan from director	8,838,435.00	4,308,336.00
c.	Remuneration to directors	1,800,000.00	1,800,000.00
d.	Salary paid to Company Secretary	424,000.00	237,567.00
e.	Sitting fee paid to directors	-	25,500.00
31	Any other amount	NIL	NIL
a	Long-term loans and advances		
b	Secured, Considered good	NIL	NIL
c.	Unsecured, Considered good	NIL	NIL
d.	Doubtful	NIL	NIL
e.	Loans and advances due by directores	NIL	NIL
f.	Other officers key managerial personal of the company	NIL	NIL
32	private companies	NIL	NIL
a	Short-term loans and advances	NIL	NIL
b	Secured, Considered good	NIL	NIL
c.	Unsecured, Considered good	NIL	NIL
d.	Doubtful	NIL	NIL
e.	Loans and advances due by directores	NIL	NIL
f.	Other officers key managerial personal of the company	NIL	NIL
	private companies	NIL	NIL
33	Statement of significant policies		

As per our report of even date attached,

For and on behalf of the Board.

For THOMAS DEVASSY & ASSOCIATES

Chartered Accountants

FR NO: 024269S

THOMAS P.K
Partner
Mem.No:207419
UDIN: 262074190YDCWF1828

PULICKAL ADARSH KRISHN
Managing Director
DIN : 08773970

SUDHEESH
Director
DIN : 01081017

For Thomas Devassy & Associates
Chartered Accountants

Thomas P.K FCA, DISA (ICA)
Partner (M.No. 207419)
Firm No. 024269S

ANISHA JOHNSON
Company Secretary
Mem No:A49116

REJI T C
Chief Financial Officer

Place:Chalakudy
Date: 10/08/2026

Place: Mala
Date: 10/08/2026

GURUDHARMAM MISSION HOSPITAL LIMITED. MALA * CIN: U85110KL2015PLC037798 * Date

THOMAS DEVASSY & ASSOCIATES CHARTERED ACCOUNTANTS * CHALAKUDY THRISSUR Dt. Pin 680307