TRICHUR HEART HOSPITAL LTD.

CIN: U85110KL1985PLC004204
Reg. Office: S.T. Nagar, Thrissur - 680 001
Website: www.sunmedicalcentre.com, E-mail: enquiry@trichurheart.com,
Ph: 0487 - 2433101

NOTICE

NOTICE is hereby given that the **40th Annual General Meeting** of **Trichur Heart Hospital Ltd.** will be held on **Friday, 18th September, 2026** at **11.30 A.M.** at **Hotel Asokha Inn, Thrissur,** Kerala - 680 001 to transact the following business:

Ordinary Business:-

1. To receive, consider and adopt the Audited Financial Statements of the company for the financial year ended on 31st March 2026, together with the Directors and Auditors Reports thereon.
2. To declare dividend on equity shares for the financial year ended 31st March, 2026
3. To appoint Director in the place of Sri. Trichur Ramanathaiyer Sahasranam (DIN: 00245694), who retires by rotation and being eligible, offers himself for re-appointment.

For and on behalf of the Board of Directors

Place: Thrissur
Date : 07.08.2026

Dr. P M Varkey (DIN: 00220613)
(Chairman)

Notes:-

1. *A member entitled to attend and vote at the meeting of the Company is entitled to appoint a proxy to attend and vote instead of himself and such proxy need not be a member of the Company. The instrument appointing a proxy in order to be effective shall be deposited at the Registered Office of the Company not less than 48 hours before the time fixed for holding the meeting.*
2. *A Route Map along with Prominent Landmark for easy location to reach the venue of Annual General Meeting is annexed with the notice of Annual General Meeting.*

3. *Members/proxies attending the meeting are requested to bring their duly filled admission/ attendance slips sent along with the notice of annual general meeting at the meeting. It will not be possible to provide duplicate admission slips or copies of the Report and Accounts at the AGM venue.*

4. *With the aim of curbing fraud and manipulation risk in physical transfer of securities, as per the MCA notification dated 10th September, 2018 transfer of securities of unlisted public companies on or after 2nd October, 2018 shall be in the dematerialized form only. In view of the above and the inherent benefits of holding shares in electronic form, we urge the shareholders holding shares in physical form to opt for dematerialization. Members are requested to intimate immediately any change in their address to the companies Registered Office.*

5. *Central Depository Services (India) Ltd. (CDSL) will be providing facility for voting through remote e-voting and e-voting during the AGM shall also be provided by CDSL.*

6. *In compliance with Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended, the company is providing the facility of remote e-voting to all members as per the applicable Regulations relating to e-voting. Such remote e-voting facility is in addition to voting that shall take place during the AGM. The members who have cast their vote through remote e-voting prior to the AGM shall not be entitled to cast their vote again during the AGM. A separate e-voting instruction slip is enclosed explaining the process of e-voting with necessary user id and password along with procedure for such e-voting.*

7. *In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.*

8. *Members who wish to claim dividends, which remain unclaimed, are requested to correspond with the Accounts Department at the company's registered office for revalidation and encash them before the due dates. Members are requested to note that the dividend remaining unclaimed for a continuous period of seven years from the date of transfer to the Company's Unpaid Dividend Account shall be transferred to the Investor Education and Protection Fund (IEPF). In addition, all shares in respect of which dividend has not been paid or claimed for seven consecutive years or more shall be transferred by the company to demat account of the IEPF Authority within a period of thirty days of such shares becoming due to be transferred to the IEPF.*

9. *The company has appointed Sri. M. Vasudevan FCS, Practicing Company Secretary, to act as the Scrutinizer for conducting the electronic voting process in a fair and*

transparent manner and in accordance with the provisions of the Act and the Rules made thereunder.

10. *The record date of effecting transactions and other changes in the share register is 11.09.2026. The dividend as recommended by the Board, if sanctioned at the Annual General Meeting will be paid, subject to deduction of tax at source, to the shareholders whose names appear in the Register of Members as on 11th September, 2026 in respect of shares held in physical form and in respect of shares held in dematerialized form, the dividend shall be paid on the basis of the beneficial ownership as per the details furnished by the Depositories for this purpose at the end of the business hours on 11th September, 2026.*

11. *The notice of the Annual General Meeting along with the Annual Report 2025-26 is being sent by electronic mode to those members whose e-mail addresses are registered with the Company/Depositories, unless any member has requested for a physical copy of the same. For members who have not registered their e-mail addresses, physical copies are being sent by the permitted mode. Members may please note that this notice and Annual Report 2025-26 will also be available on the Company's website www.sunmedicalcentre.com. Members who have not registered their e-mail address with the Company are requested to submit their valid e-mail address to M/s MUFG Intime India Private Limited, Registrar and Transfer Agent (R&T) of the Company. Members holding shares in demat form are requested to register/update their e-mail address with their Depository Participant(s) directly. Members holding shares in physical mode are also requested to update their e-mail addresses by writing to the R&T of the Company quoting their folio number(s).*

12. *All communications/correspondence with regard to Equity Shares and dividend may be forwarded to the Share Transfer Agents at the address given below:*

    MUFG Intime India Private Limited,

    Surya 35,

    Mayflower Avenue,

    Behind Senthil Nagar,

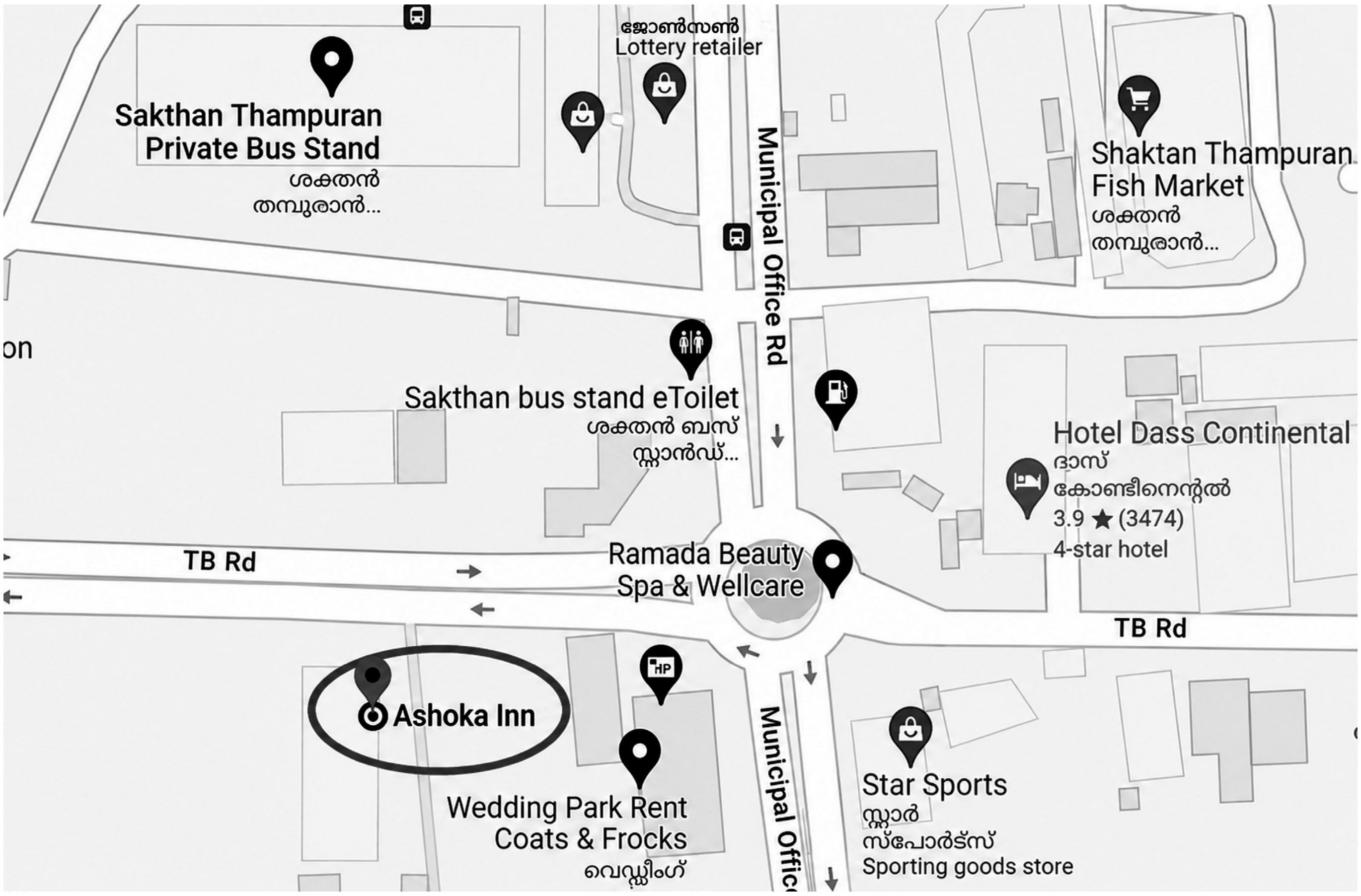
    Sowripalayam Road,

    Coimbatore - 641028.

    E-mail: coimbatore@in.mpms.mufg.com

ROUTE MAP TO THE VENUE OF THE 40TH ANNUAL GENERAL MEETING OF TRICHUR HEART HOSPITAL LTD.

Venue : **Hotel Asokha Inn, Thrissur, Kerala** - 680 001



TRICHUR HEART HOSPITAL LTD.
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ATTENDANCE SLIP

PLEASE COMPLETE THIS ATTENDANCE SLIP AND HAND IT OVER AT THE ENTRANCE OF THE MEETING HALL.

Joint shareholders may obtain additional attendance slips on request. (Folio Nos., DP ID*, Client ID* & Name of the Shareholder/authorized representative/Proxy in BLOCK LETTERS to be furnished below).

Shareholder/proxy holder/ Authorized representative (Name & Address)	DP ID*	Client ID*	Folio	No of shares held

I hereby record my presence at the 40th Annual General Meeting of the Company, held on Friday, 18th September, 2026 at 11.30 A.M. at Hotel Asokha Inn, Thrissur, Kerala - 680 001

SIGNATURE OF THE SHAREHOLDER OR PROXY
OR
AUTHORIZED REPRESENTATIVE

NOTES:

(1) Shareholders/Proxy holders are requested to bring the Attendance Slip with them when they come to the Meeting and hand it over at the entrance of the meeting hall after affixing their signature on it.

Form No. MGT-11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN	:	U85110KL1985PLC004204
Name of the company	:	**TRICHUR HEART HOSPITAL LTD.**
Registered office	:	S.T. NAGAR TRICHUR KL 680 001 IN
Name of the member(s)	:	
Registered address	:	
E-mail Id	:	
Folio No	:	

I/We, being the member (s) of TRICHUR HEART HOSPITAL LTD., hereby appoint

1. Name:

   Address:

   E-mail Id: Signature:…………………...........,

or failing him

2. Name:

   Address:

   E-mail Id: Signature:…………………...........

or failing him

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 40th Annual general meetingof the company, to be held on the 18th day of September, 2026 at 11.00 A.M. Hotel Asokha Inn, Thrissur and at any adjournment thereof in respect of such resolutions as are indicated below:

Sl. No.	Resolution	Type of Resolution	For	Against
Ordinary business :				
1	Adoption of audited financial statements for the financial year ended 31.03.2026 and reports of the Board of Directors and Auditors thereon.	Ordinary		
2	Declaration of dividend.	Ordinary		
3	Re-appointment of Sri. Trichur Ramanathaiyer Sahasranam (DIN: 00245694), Director who retires by rotation and being eligible, offers himself for re-appointment.	Ordinary		

Signed this……...day of September, 2026.

Affix Revenue Stamp

Signature of shareholder:

Signature of Proxy holder(s):

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

CDSL e-Voting System - ForRemote e-voting

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on **15th September, 2026 at 09.00 a.m and ends on 17th September, 2026 at 05.00 p.m.** During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of **11th September, 2026** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions.However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants.** Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual share holders holding shares in demat mode.

(iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1. Users who have opted for CDSL Easi/Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi/Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2. After successful login the Easi/Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the

	information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. 2. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirect Reg.jsp 3 Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period. 4. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	**Helpdesk details**
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.comor contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at: 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for Remote e-Voting for Physical **shareholders and shareholders other than individual holding in Demat form.**

1. The shareholders should log on to the e-voting website www.evotingindia.com.
2. Click on “Shareholders” module.
3. Now enter your User ID
   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4. Next enter the Image Verification as displayed and Click on Login.
5. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6. If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) ● Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. ● If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for Trichur Heart Hospital Ltd.

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YESimplies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) There is also an optional provision to upload BR/POA if any uploaded,which will be made available to scrutinizer for verification.

(xvii) **Additional Facility for Non – Individual Shareholders and Custodians - For Remote Voting only.**

- Non - Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- AlternativelyNon Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; accounts@trichurheart.com(designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders - please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company/RTA email id.**
2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP).
3. For Individual Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. **1800 21 09911**

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. **1800 21 09911**

Printed Matter/Book - Post

To

Ebenezer 0487 2360992

If undelivered please return to:
TRICHUR HEART HOSPITAL LTD.
ST. Nagar, Thrissur 680 001

Varma & Varma
CHARTERED ACCOUNTANTS

Daiwik Arcade
Thiruvambady Road
Punkunnam, Thrissur – 680 002
E.mail : thrissur@varmaandvarma.com
Tel : 0487 – 2385347/2385394

Dated: **07-08-2026**

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Trichur Heart Hospital Limited,
Thrissur.

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of **Trichur Heart Hospital Limited (**"the Company"), which comprise the Balance Sheet as at 31stMarch, 2026, the Statement of Profit and Loss, statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as 'financial statements) contained in the notes to accounts.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements read together with the accounting policies and other notes attached thereto, give the information required by the Companies Act,2013'(the Act)' in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31stMarch, 2026, its Profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

SK/-

Information Other than the Financial Statement and Auditor's Report thereon (Other Information)

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's Report including Annexures to the Director's Report in the Annual Report of the Company for the financial year 2025-2026, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other Information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Responsibility of Management and those charged with Governance for the Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act, with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors and Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control system in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act 2013, we give in the Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder.

e. On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure "B".

g. In our opinion, the managerial remuneration for the year ended 31st March, 2026 has been paid / provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act;

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

   i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 30.5 and 30.6 to the financial statements.

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

   iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv) a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the Note No. 30.25 to the financial statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in the Note No. 30.25 to the financial statements, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. (a) The final dividend paid by the Company during the year in respect of the same declared for the previous year is in accordance with section 123 of the Companies Act 2013 to the extent it applies to payment of dividend.

(b) As stated in Note 3.2 to the financial statements, the Board of Directors of the Company have proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The dividend proposed is in accordance with section 123 of the Act to the extent it applies to declaration of dividend

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31st March, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.
Additionally, the audit trail that was enabled and operated for the year ended 31st March, 2025, has been preserved by the Company as per the statutory requirement for record retention as stated in 30.26 to the financial statements.

For Varma&Varma
(Firm No.004532S)

Signed

Name **CA.P.HARIKRISHNANUNNY,B.COM,FCA**

*Place :*THRISSUR, **M.No.213541**

Date : 07-08-2026 **UDIN: 26213541ROYLTY6927**

Address **Partner**
M/s. Varma&Varma,
Chartered Accountants
Daiwik Arcade,
Thiruvambady Road,
Punkunnam, Thrissur – 680 002

SK/-

ANNEXURE "A" REFERRED TO IN PARAGRAPH 1 OF "REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS" OF OUR INDEPENDENT AUDITOR'S REPORT OF EVEN DATE

1. a) i) According to the information and explanations given to us and the records of the Company examined by us, the Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

   ii) According to the information and explanations given to us and the records of the company examined by us, the Company has maintained proper records showing full particulars of intangible assets as reflected in the Financial Statements.

   b) According to the information and explanations given to us and the records of the Company examined by us, the Company has a regular program for physical verification of its Property, Plant and Equipment at the yearend which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets and that no material discrepancies were noticed on such verification.

   c) According to the information and explanations given to us, the records of the company examined by us and based on the details of immovable properties furnished to us by the company, the title deeds of immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the Financial Statements under Property, Plant and Equipment are held in the name of the Company as at the Balance Sheet Date.

   d) According to the information and explanations given to us and the records of the Company examined by us, the Company has not revalued any of its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and hence the reporting requirements under the Clause (i)(d) of Paragraph 3 of the Order is not applicable for the year.

   e) According to the information and explanations given to us and the records of the Company examined by us, there are no proceedings initiated or pending against the Company as at 31st March, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

2. a) The physical verification of inventory has been conducted at reasonable intervals by the Management during the year and, in our opinion, the frequency of verification by the management is reasonable and the coverage and procedures of such verification by the Management is appropriate. We are informed that the discrepancies noticed on physical verification of inventory as compared to book records were not 10% or more in aggregate for each class of inventory.

b) According to the information and explanations given to us and the records of the Company examined by us, the company has not been sanctioned working capital limits in excess of Rupees Five crores in aggregate from banks or financial institutions on the basis of security of current assets and hence the reporting requirements under the Clause (ii)(b) of Paragraph 3 of the Order is not applicable for the year.

3. The company has neither made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnerships or any other parties and hence the reporting requirements under clause (iii)(a) to iii(f) of paragraph 3 of the order is not applicable for the year.

4. According to the information and explanation given to us, the Company has not granted any loans, made investments or provided guarantees or securities in contravention of provisions of Section 185 and section 186 of the Act.

5. The Company has neither accepted any deposits from the public nor, accepted any amounts which are deemed to be deposits within the meaning of section 73 to 76 of the Act and the rules made thereunder and hence, the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Rules framed there under are not applicable.Accordingly the reporting requirements under clause (v) of paragraph 3 of the order is not applicable for the year.

6. We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014 prescribed by the Central Government under Section 148 (1) of the Companies Act, 2013 and are of the opinion that prima facie the prescribed cost records have been maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

7. In respect of statutory dues –

(a) As per the information and explanations furnished to us and according to our examination of the records of the Company, the Company has been generally regular in depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' state Insurance, Income tax, Sales tax, Service tax, Customs duty, Excise duty, Value added tax, Cess and other material statutory dues as applicable to the company to the appropriate authorities during the year.

According to the information and explanations given to us and according to our examination of the records of the Company, there are no arrears of undisputed statutory dues of material nature outstanding as at the last day of the financial year for a period of more than six months from the date on which they became payable.

(b) According to the information and explanations given to us and as per the records of the Company examined by us, the following disputed amounts of statutory dues have not been deposited with the relevant authorities as at 31st March, 2026:

Name of the statute	**Nature of the dues**	**Amount (Rs.in lakhs)**	**Period to which the amount relates**	**Forum where dispute is pending**
Customs Act 1962.	Customs duty	27.92	1992-93 & 1993-94	Customs, Excise and Service Tax Appellate Tribunal, Bangalore.
Customs Act 1962.	Customs duty	61.65	1991-92 & 1992-93	Customs, Excise and Service Tax Appellate Tribunal, Chennai.
Customs Act 1962.	Penalty	12.00	1991-92 & 1992-93	Customs, Excise and Service Tax Appellate Tribunal, Chennai.
Kerala Value Added Tax Act, 2003	Kerala Value Added Tax	16.81	2010-2011	
Kerala Value Added Tax Act, 2003	Kerala Value Added Tax	17.52	2011-2012	

8. According to the information and explanations given to us and the records of the Company examined by us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

9. a. According to the information and explanations given to us and on the examination of the records of the Company, the Company has not defaulted in repayment of loans or borrowings or in the payment of interest thereon to any lender during the year.

b. According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

c. As per the information and explanations furnished to us, and according to our examination of the records of the Company, the Company has not availed any term loans during the year. Accordingly reporting under clause 3(ix)(c) of the Order is not applicable to the company.

d. According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.

e. According to the information and explanations given to us and on the examination of the records of the Company, the company does not have any subsidiaries or joint ventures or associates and hence reporting under clause ix(e) of paragraph 3 of the order is not applicable for the year.

f. According to the information and explanations given to us and on the examination of the records of the Company, the company does not have any subsidiaries or joint ventures or associates and hence reporting under clause ix(f) of paragraph 3 of the order is not applicable for the year.

10. a) According to the information and explanations given to us and the records of the Company examined by us the company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) and accordingly the reporting requirement under the clause (x)(a) of Para 3 of the Order is not applicable to the Company for the year.

    b) According to the information and explanations given to us and the records of the Company examined by us, the Company has not made any preferential allotment or private placement of equity shares or fully or partly or optionally convertible debentures during the year and hence, the reporting requirements under clause (x)(b) of Para 3 of the Order are not applicable for the year.

11. a) During the course of our examination of the books and records of the company, carried out in accordance with generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instances of fraud by the company and material fraud on the company

noticed or reported during the year, nor have been informed of any such case by the Management.

b) No report under Section 143(12) of the Act has been filed in Form ADT-4, as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

c) As reported to us by the management, no whistle blower complaints were received by the company during the year.

12. The Company is not a Nidhi Company. Accordingly, the reporting requirements under clause (xii) (a), (b) and (c) of Paragraph 3 of the Order are not applicable to the company for the year.

13. According to the information and explanations given to us and the records of the Company examined by us, all transactions with the related parties are in compliance with Section 188 of the Companies Act, 2013 where applicable and the details of such transactions have been disclosed in Note 30.4 to the financial statements as required by the applicable Accounting Standards.

14. a) The Company has an internal audit system, which, in our opinion is commensurate with the size and nature of its business.
b) We have considered the internal audit reports for the year under audit, issued to the Company during the year and till date of the audit report.

15. According to the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the company.

16. According to the information and explanations given to us and the records of the Company examined by us,

a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a) of the Order is not applicable to the company.

b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year. Hence, reporting under clause 3(xvi)(b) of the Order is not applicable to the company.

c) The company is a not Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Hence, reporting under clause 3(xvi)(c) of the Order is not applicable to the company.

d) As represented to us by the management, there is no core investment company as defined in the regulations made by the Reserve Bank of India within the Group. Hence, reporting under clause 3(xvi)(d) of the Order is not applicable to the company.

17. The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

18. There has been no resignation of the statutory auditors during the year and accordingly clause (xviii) of paragraph 3 of the order is not applicable.

19. According to the information and explanations given to us and the records of the Company examined by us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets, payment of financial liabilities and other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20. (a) In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Act in compliance with second proviso to sub section 5 of section 135 of the Act.

(b) There are no unspent amounts of ongoing projects that are required to be transferred to a special account in compliance of provision of sub section (6) of section 135 of the Act.

21. The Company is not required to prepare consolidated financial statements and accordingly, the reporting requirement under clause (xxi) of Paragraph 3 of the Order is not applicable.

ANNEXURE "B" REFERRED TO IN PARAGRAPH 2(f) OF REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS OF OUR REPORT OF EVEN DATE

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

We have audited the internal financial controls over financial reporting of Trichur Heart Hospital Limited ("the Company") as of 31st March, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

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

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

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

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial controls over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March , 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Varma&Varma
(Firm No.004532S)

Signed

Name **CA.P.HARIKRISHNANUNNY,B.COM,FCA**
M.No.213541
UDIN : 26213541ROYLTY6927

*Place :*THRISSUR,
Date : 07-08-2026

Address **Partner**
M/s. Varma&Varma,
Chartered Accountants
Daiwik Arcade,
Thiruvambady Road,
Punkunnam, Thrissur – 680 002

SK/-

TRICHUR HEART HOSPITAL LIMITED, THRISSUR.

PROFIT& LOSS ADJUSTMENT STATEMENT FOR THE ASSESSMENT YEAR 2026-2027

(Accounting Year Ended 31.03.2026)

Net Profit as per Statement of Profit and Loss			77,234,863
Add :	**Inadmissible Expenses:**		
	Donation paid debited in Miscellaneous Expenses	285,000	
	Depreciation written off considered separately	33,125,487	
	Provision for Income Tax	26,400,000	
	Provision for gratuity	1,201,779	
	Provision for bad and doubtful debts	290,478	
	Loss on sale/ discardment of tangible assets	475,605	
	Deferred Tax	718,398	
	Fine and penalty	5,010	
	Disallowance u/s 37		
	Corporate Social Responsibility Expenses	1,231,000	
	Disallowance u/s 43 B		
	Bonus Payable	61,700	
	Disallowance u/s 43 B(h)	71,525	63,865,982
			141,100,845
Less:	Income Tax Related To Earlier Years	535,115	
	Profit on sale of Fixed asset	16,286	
	Amount disallowed u/s 43B(h) now claimed on actual payment to suppliers	2,984	
	Depreciation Allowable as per Income Tax Rules	36,761,768	
	Gross Total Income		**103,784,692**
	Profit for the Year		**103,784,692**
	Tax due @ 25.168%		**26,120,531**
	Less: Tax collected at source	-	
	Less: Tax deducted at source - As per 26AS	14,914,669	
	Less: Advance Tax		
	Paid on 03.06.2025	1,000,000	
	Paid on 08.09.2025	500,000	
	Paid on 13.12.2025	5,000,000	
	Paid on 07.03.2026	4,900,000	26,314,669
	Refund due		194,138
	Less: Interest u/s 234C		183,838
	Refund due		**10,300**

SK/-

1 No disallowance is made u/s.43B in respect of the following, since the same have been paid before the due date of filing the return.

	Amount	Date of Payment
Contribution to Provident Fund	275,557	4/11/2026
Contribution to ESI	15,323	4/11/2026
GST Payable	429,836	4/21/2026

2 **Tax Deducted at Source - As per 26AS**

Torrent Pharmaceuticals Ltd	700.00
Acko General Insurance Limited	57,629.70
Medi Assist Healthcare Services Limited	2,798.00
Magma General Insurance Limited	57,819.00
Cholamandalam Ms General Insurance Company Limited	120,049.00
National Insurance Co Limited	3,215,587.00
Royal Sundaram General Insurance Co Limited	122,916.00
United India Insurance Company Limited	1,745,282.00
St Therasas F C Convent	42,117.00
VPS Scans	3,308.00
Iffco Tokio General Insurance Company Limited	94,613.00
Niva Bupa Health Insurance Company Limited	544,215.80
Oriental Insurance Company Limited	1,037,345.00
Care Health Insurance Limited	696,958.00
Oil And Natural Gas Corporation Limited	94,407.00
Aditya Birla Health Insurance Co. Limited	321,787.20
Manipalcigna Health Insurance Company Limited	237,865.00
Navi General Insurance Limited	44,810.81
Zuno General Insurance Limited	790.00
Future Generali India Insurance Company Limited	586,681.80
HDFC Bank Limited	330,142.40
ICICI Lombard General Insurance Company Limited	818,982.00
Zurich Kotak General Insurance Company (India) Limited	130,149.50
HDFC Ergo General Insurance Company Limited	111,440.60
Liberty General Insurance Limited	244,554.11
Paramount Healthcare Management Private Limited	59,646.00
Reliance General Insurance Company Limited	237,568.00
SBI General Insurance Company Limited	1,189,630.06
State Bank Of India	6,733.00
Tata Aig General Insurance Company Limited	165,541.00
The New India Assurance Company Ltd.	2,195,717.00
Universal Sompo General Insurance Company Limited	81,273.00
Bajaj Allianz General Insurance Company Limited	172,557.00
Go Digit General Insurance Limited	124,235.00
Kerala State Electricity Board Limited	18,821.00
	14,914,668.98

SK/-

3 **Disallowance u/s 43B(h)**

Sl.No	Name of Supplier	Amount	Remarks
1	Bec Healthcare India Pvt.Ltd	36,108.00	Supplier is a micro service provider - Rs 36,108 is outstanding as on 31st March 2026 , amount has not been paid within due date
2	Manu Pharma	23,001.00	Supplier is a micro manufacturer, Rs 23,001 is outstanding as on 31st March 2026 , amount has not been paid within due date.
3	Leomed	8,400.00	Supplier is a small manufacturer, Rs 8,400 is outstanding as on 31st March 2026 , amount has not been paid within due date
4	Royal Medical System	2,000.00	Supplier is a micro manufacturer,Rs 2,000 is outstanding as on 31st March 2026 , amount has not been paid within due date
5	Zyrus Medi-Surg	2,016.00	Supplier is a micro service provider - Rs 2016 is outstanding as on 31st March 2026 , amount has not been paid within due date
		71,525.00	

5 During the year, the company has exercised the option under section 115BAA of The Income Tax Act 1961 to avail the concessional rate of corporate tax, as the available MAT Credit has been fully utilised.

SK/-

TRICHUR HEART HOSPITAL LIMITED, THRISSUR.

DETAILS OF DEPRECIATION AS PER RULES - ASSESSMENT YEAR 2026-2027

Sl. No.	Description of Assets	Opening block of fixed assets	Actual cost of assets acquired during the previous year		Date	Capital expenditure on additions, alterations etc. with date of capitalisation	Total	Amount of money received on the sale of fixed assets with date	Block of assets on which depreciation is allowable col.(7) minus (8)	Rate of Depreciation %	Depreciation allowable as per rules	Net Block [Col.(9) minus (11)]	Remarks
			Less than 180 days	More than 180 days									
(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Land	4635761					4635761		4635761		-	4635761	
	10% BLOCK:-												
2	Building	8893851	0				8893851		8893851	10%	889385	8004466	
3	Furniture & Fittings	23434937	933984	773797			25142718	847	25141871	10%	2467488	22674383	
	15% BLOCK:-												
4	Motor Car	18204912	375004				18579916		18579916	15%	2758862	15821054	
5	Plant and Machinery	128761755	34250072	9635862			172647689	75,450	172572239	15%	23317080	149255159	
	40% BLOCK:-												
6	Life Saving Equipments	10752482	4134868	210000			15097350		15097350	40%	5211966	9885384	
7	Computer and computer software	3319154	1699013	934815			5952982		5952982	40%	2041390	3911592	
8	Solar Water Heater	27839		124000			151839		151839	40%	60736	91103	
9	Bio-gas Plant	37153					37153		37153	40%	14861	22292	
		198067844	41392941	11678474		-	251139259	76297	251062962		36761768	214301194	

SK/-

TRICHUR HEART HOSPITAL LIMITED, THRISSUR.
BALANCE SHEET AS AT 31st MARCH 2026

	Particulars	Note No	As at 31st March, 2026 (Rs in Lakhs)	As at 31st March, 2025 (Rs in Lakhs)
I	**EQUITY AND LIABILITIES :**			
	1. Shareholders' funds			
	a) Share capital	2	952.66	952.66
	b) Reserves and surplus	3	2,783.69	2,125.66
	2. Non-current liabilities			
	a) Long - term borrowings	4	37.74	85.04
	b) Deferred tax liabilities (Net)	5	179.08	171.90
	3. Current liabilities			
	a) Short - term borrowings	6	46.95	42.73
	b) Trade payables	7		
	i)Total outstanding dues of micro enterprises and small enterprises and		105.01	80.50
	ii)Total outstanding dues of creditors other than micro enterprises and small enterprises		447.43	423.98
	c) Other current liabilities	8	77.72	68.63
	d) Short Term Provisions	9	21.37	8.51
	TOTAL		**4,651.65**	**3,959.61**
II	**ASSETS:**			
	1. Non-current assets			
	a) Property, Plant and Equipment and Intangible assets			
	i) Property, Plant and Equipment	10	2,872.00	2,680.96
	ii) Intangible assets	11	19.82	16.76
	iii) Intangible assets under development	12	1.77	-
	b) Non-current Investments	13	0.05	0.05
	c) Long-term loans and advances	14	36.88	31.05
	d) Other non-current assets	15	32.90	31.61
	2. Current assets			
	a) Inventories	16	313.15	283.06
	b) Trade receivables	17	148.96	131.49
	c) Cash and cash equivalents	18	1,135.22	706.68
	d) Short-term loans and advances	19	64.77	52.63
	e) Other current assets	20	26.13	25.32
	TOTAL		**4,651.65**	**3,959.61**
	Significant accounting policies	1		
	Additional information	30		
	Accompanying Notes form an integral part of the Financial Statements			

For and on behalf of Board of Directors

DIRECTOR

T.S. ANANTHARAMAN (DIN : 00480136)

MANAGING DIRECTOR

PRATHAP VARKEY (DIN : 00220637)

As per our separate report of even date attached

FOR VARMA & VARMA

(Firm Regn.No.004532S)

CA.P.HARIKRISHNANUNNY B.Com,FCA

M.No. 213541

Partner

Chartered Accountants

SK/-

TRICHUR HEART HOSPITAL LIMITED, THRISSUR.

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2026

Particulars	Note No.	Year ended 31st March 2026 (Rs in Lakhs)	Year ended 31st March 2025 (Rs in Lakhs)
Revenue			
Revenue from operations	21	7,654.58	6,786.61
Other Income	22	59.22	74.09
Total Income		**7,713.80**	**6,860.70**
Expenses			
Purchase of Medicines and Consumables	23	2,278.24	2,000.52
Changes in inventories of Medicines and Consumables	24	(31.22)	(35.26)
Employee benefits expense	25	1,546.04	1,502.42
Finance costs	26	8.86	14.32
Depreciation and amortisation expenses	27	331.25	302.99
Other expenses	28	2,542.45	2,337.05
Total expenses		**6,675.62**	**6,122.04**
Profit before exceptional and extra-ordinary items and tax		**1,038.18**	**738.66**
Exceptional Items		-	-
Profit before extra-ordinary items and tax		**1,038.18**	**738.66**
Extra-ordinary items		-	-
Profit before tax		**1,038.18**	**738.66**
Tax expenses			
Current tax		264.00	185.00
Relating to earlier years		(5.35)	(5.10)
Deferred tax (Net)		7.18	(4.42)
Profit for the year		**772.35**	**563.18**
Basic and diluted earnings per equity share (Rs.)	29	8.11	5.91
Nominal value per equity share (Rs.)		10.00	10.00
Significant accounting policies	1		
Additional information	30		

Accompanying Notes form an integral part of the Financial Statements

For and on behalf of Board of Directors

As per our separate report of even date attached

DIRECTOR
T.S. ANANTHARAMAN (DIN : 00480136)

FOR VARMA & VARMA
(Firm Regn.No.004532S)

MANAGING DIRECTOR
PRATHAP VARKEY (DIN : 00220637)

CA.P.HARIKRISHNANUNNY B.Com,FCA
M.No. 213541
Partner
Chartered Accountants

SK/-

TRICHUR HEART HOSPITAL LIMITED, THRISSUR

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2026

Particulars	Year ended 31.03.2026 (Rs in Lakhs)		Year ended 31.03.2025 (Rs in Lakhs)	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax and extraordinary items		1,038.18		738.66
Adjustments For:				
Depreciation and amortisation	331.25		302.99	
Finance Costs	8.86		14.32	
Irrecoverable advances written off	-		16.75	
Bad debts written off	2.40		0.52	
Interest income	(37.34)		(35.50)	
Provision for Gratuity	12.01		42.18	
Profit on sale of Tangible assets	(0.16)		(0.55)	
Loss on sale/ discardment of Tangible assets	4.76		1.87	
Sundry balances written back	(6.29)	315.49	(17.68)	324.90
Operating Profit Before Working Capital Changes		**1,353.67**		**1,063.56**
Adjustments For:				
Inventories	(30.09)		(37.24)	
Trade receivables, Loans and advances and other current assets	(33.30)		(54.34)	
Trade payables, other current liabilities and provisions	62.88	(0.51)	(56.92)	(148.50)
Cash generated from operations		1,353.16		915.06
Income Tax Paid		234.61		140.60
Net Cash From Operating Activities (a)		**1,118.55**		**774.46**
CASH FLOW FROM INVESTING ACTIVITIES				
Payments for purchase of Property, Plant and Equipment	(514.68)		(413.70)	
Payments for purchase of Intangible asset	(8.17)		(17.00)	
Investment in Intangible asset under Development	(1.77)			
Advance for purchase of Property, Plant and Equipment	(36.88)		(7.87)	
Interest income	36.53		34.84	
Sale proceeds of Property, Plant and Equipment	0.76		2.42	
Net Cash Used In Investing Activities (b)		**(524.21)**		**(401.31)**
CASH FLOW FROM FINANCING ACTIVITIES				
Repayment of Long Term Borrowings	(43.08)		(38.68)	
(Repayment)/ Proceeds of short term bank borrowings (Net)	-		(141.19)	
Finance Costs	(8.98)		(14.46)	
Dividends Paid	(113.74)		(95.39)	
Net Cash Used In Financing Activities (c)		**(165.80)**		**(289.72)**
INCREASE IN CASH AND CASH EQUIVALENTS (a + b +c)		**428.54**		**83.43**
Cash And Cash Equivalents at the beginning of the year		706.68		623.25
Cash and Cash Equivalents at the close of the year - See Note. 18		1,135.22		706.68
NET INCREASE AS DISCLOSED ABOVE		**428.54**		**83.43**

Note: Cash and cash Equivalents includes restricted bank balances of Rs.230.11 Lakhs (Previous Year- Rs.228.92 Lakhs). Restrictions are primarily on account of earmarked bank balances in respect of unpaid dividend amounting to Rs. 18.85 Lakh (Previous Year Rs. 18.26 Lakh), lien marked on Fixed Deposit with State Bank of India for Rs. 10.27 Lakh (Previous Year Rs. 9.66 Lakh) in favour of Permanent Lok Adalat, Ernakulam.(See Note No. 30.6(ii)),and fixed deposits with HDFC Bank Limited for Rs. 201 Lakhs(Previous Year Rs. 201 Lakhs) against Overdraft facility.

Significant accounting policies- See Note No: 1

Additional information- See Note No: 30

Accompanying Notes form an integral part of the Financial Statements

For and on behalf of Board of Directors

DIRECTOR

T.S. ANANTHARAMAN (DIN : 00480136)

MANAGING DIRECTOR

PRATHAP VARKEY (DIN : 00220637)

As per our separate report of even date attached

For VARMA & VARMA

(Firm Regn.No.004532S)

P.HARIKRISHNANUNNY FCA, B.Com, FCA

M.No.213541

Partner

Chartered Accountants.

SK/-

TRICHUR HEART HOSPITAL LIMITED

Notes attached to and forming part of the accounts for the year ended 31st March,2026.

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	No. of Shares	**Rs. In Lakhs**	**No. of Shares**	**Rs. In Lakhs**
2. Share Capital				
Authorised:				
Equity Shares of par value of Rs. 10 per share	10,000,000	1,000	10,000,000	1,000.00
	10,000,000	**1,000**	**10,000,000**	**1,000**
Issued, Subscribed and Paid up:				
Equity Shares of par value of Rs. 10/- per share	9,526,600	952.66	9,526,600	952.66
Total	**9,526,600**	**952.66**	**9,526,600**	**952.66**

Note 2.1 Reconciliation of number of shares outstanding at the beginning and at the end of the reporting period.

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	No.of shares	Rs. in lakhs	No.of shares	Rs. in lakhs
Equity Shares- At the beginning of the year	9,526,600	952.66	9,526,600	952.66
Add:- Shares issued during the year	-	-	-	-
Outstanding at the end of the year	9,526,600	952.66	9,526,600	952.66

Note 2.2 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 company declares and pays dividend in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual general meeting , except in the case of interim dividend, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

The Board of Directors at its meeting held on 07-08-2026 has recommended a final dividend of Rs.1.2/-(Previous year- Rs.1.2/-) per equity share of Rs. 10 /- each, subject to approval of shareholders at the ensuing annual general meeting.

In the case of liquidation of the company, the holders of equity shares will be entitled to receive the remaining assets of the company, after distribution of all preferential claims as provided in the Companies Act, 2013. The distribution will be in proportion to the number of equity shares held by the shareholders.

Note 2.3 The Company in its Extra-ordinary general meeting held on 28.02.1990 has sub divided its equity shares of face value of Rs.5000/- each into shares of face value of Rs.10/- each. A few of the shareholders have not yet surrendered their old share certificates in exchange for the new share certificates. However, in the schedule of share capital, the description of share as on 31.03.2026 is given as 95,26,600 (previous year 95,26,600) equity shares of Rs.10/- each.

DIRECTOR
T.S. ANANTHARAMAN (DIN : 00480136)

MANAGING DIRECTOR
PRATHAP VARKEY (DIN : 00220637)

As per our separate report of even date attached

SK/-

Note:2.4 Details of shareholders holding more than 5% of the aggregate equity shares in the Company as at the end of the year:

	As at 31st March, 2026		As at 31st March, 2025	
Name of shareholder	**No. of shares held**	**Percentage of holding**	**No. of shares held**	**Percentage of holding**
Equity shares of Rs.10 each fully paidup				
Mr.Prathap Varkey	6,548,268	68.74%	6,882,268	72.24%
Jubilee Mission Hospital Trust,Thrissur	620,200	6.51%	620,200	6.51%

Note:2.5 Shares held by promoters

Promoter Name	**As at 31st March, 2026**			**As at 31st March, 2025**		
	No. of Shares	**% of Total Shares**	**% Change during the year**	**No. of Shares**	**% of Total Shares**	**% Change during the year**
Sahasranamam TR	9,433	0.10%	0.00%	9,433	0.10%	0.00%
Dr PM Varkey	132,500	1.39%	0.00%	132,500	1.39%	0.00%

	As at 31st March, 2026		**As at 31st March, 2025**	
<u>3.Reserves And Surplus</u>				
Capital Reserve		1.23		1.23
General reserve		16.08		16.08
Surplus in Statement of Profit and Loss				
Balance at the beginning of the year (See Note 3.1 below)	2,108.35		1,640.43	
Add: Profit for the current year	772.35		563.18	
Final dividend on equity shares for previous year paid during the year	(114.32)		(95.27)	
		2,766.38		2,108.35
Total		2,783.69		2,125.66

Note 3.1 The balances carried from prior years, under Capital Reserve, being amounts representing donations received Rs.3.62 Lakh, part of Term Loan waived Rs.173.57 Lakh and under Other Reserves, being Interest on Term Loan waived Rs.4103.02 Lakh and written back in prior years, are reclassified for more appropriate disclosure under General Reserve and have been set off (Netted) against the opening balance of accumulated losses of prior years carried in Reserves & Surplus , in the Balance Sheet.

Note 3.2 The Board of Directors at its meeting held on 07-08-2026 has recommended a final dividend of Rs.1.2/- (Previous year- Rs.1.2/-) per equity share of Rs. 10/- each, subject to approval of shareholders at the ensuing annual general meeting. The total proposed dividend for the year ended 31st March, 2026 amounts to Rs.114.32 Lakhs(Previous year-Rs.114.32 Lakhs)

DIRECTOR
T.S. ANANTHARAMAN (DIN : 00480136)

MANAGING DIRECTOR
PRATHAP VARKEY (DIN : 00220637)

As per our separate report of even date attached

SK/-

Particulars	As at 31st March, 2026	As at 31st March, 2025
4. Long Term Borrowings	**Rs. In Lakhs**	**Rs. In Lakhs**
Secured Loans:-		
Term Loan from Banks:-		
HDFC Bank Ltd	37.74	85.04
(Secured by hypothecation of equipments and other assets created/procured from the availment of the term loan and personal guarantee of Managing Director).		
Total	**37.74**	**85.04**

Note 4.1 Terms of repayment of Term Loans are as under:

Particulars				As at 31st March, 2026
Name of Banks / Financial Institutions	**Balance as on 31-03-2026 (Rs. In lakhs)**	**Balance Number of Instalments as on 31-03-2026**	**Rate of Interest as on 31-03-2026**	**Frequency & amount of Repayment**
HDFC Bank Ltd - 87367998	84.69	22	7.58%	Monthly Rs. 4,31,358/-

Note 4.2 See Note 6 for current maturities of long term borrowings.

The Company has not delayed the repayment of principal and interest during the year.

5. Deferred Tax Liabilities(Net)		As at 31st March, 2026	As at 31st March, 2025
Deferred Tax Liability towards			
Accumulated depreciation allowance		188.46	180.47
Total	A	188.46	180.47
Deferred Tax asset on account of			
Employee Benefit Expense		5.16	2.14
Others		4.22	6.43
Total	B	9.38	8.57
Deferred Tax Liabilities(Net) (A - B)		**179.08**	**171.90**

DIRECTOR
T.S. ANANTHARAMAN (DIN : 00480136)

MANAGING DIRECTOR
PRATHAP VARKEY (DIN : 00220637)

As per our separate report of even date attached

SK/-

6. Short term borrowings	**As at 31st March, 2026**	**As at 31st March, 2025**
Current Maturities of long - term borrowings (See Note.4 for security details and terms of repayment.)		
Term Loans - Secured		
From Banks		
-HDFC Bank Ltd	46.95	42.73
	46.95	**42.73**

7. Trade Payables	**As at 31st March, 2026**	**As at 31st March, 2025**
Trade Payables		
Total outstanding dues of Micro and Small enterprises	105.01	80.50
Total outstanding dues of creditors other than micro enterprise and small enterprises	447.43	423.98
Total	**552.44**	**504.48**

Note 7.1 The amount due to Micro and Small Enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of information available with the Company. The disclosures relating to Micro and Small Enterprises are as under:

	Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
		Rs. In Lakhs	**Rs. In Lakhs**
(i)	the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year	105.01	80.50
(ii)	the amount of interest paid by the buyer under Micro, Small and Medium Enterprises Development Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(iii)	The amount of interest due and payable for the period (where the principal has been paid but interest under the Micro, Small Medium Enterprises Development Act 2006 not paid)	-	-
(iv)	the amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(v)	the amount of further interest remaining due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprises for the purpose of disallowance as a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	-	-

DIRECTOR **MANAGING DIRECTOR**

T.S. ANANTHARAMAN (DIN : 00480136) **PRATHAP VARKEY (DIN : 00220637)**

SK/-

As per our separate report of even date attached
Notes attached to and forming part of the accounts for the year ended 31st March,2026.

Note 7.2

Trade Payables ageing schedule **As at 31.03.2026**

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) Micro and Small	105.01	-	-	-	105.01
(ii) Others	440.82	3.06	3.41	0.14	447.43
(iii) Disputed dues - Micro and Small	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
(v) Unbilled dues	-	-	-	-	-

As at 31.03.2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) Micro and Small	80.50	-	-	-	80.50
(ii) Others	419.13	2.03	-	2.82	423.98
(iii) Disputed dues - Micro and Small	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
(v) Unbilled dues	-	-	-	-	-

Particulars	As at 31st March, 2026	As at 31st March, 2025
8. Other Current Liabilities		
Interest accrued but not due on borrowings	0.19	0.31
Unpaid Dividend	18.85	18.27
Prime Ministers Relief Fund pending utilisation	0.93	0.93
Amount due to directors	6.11	5.87
Advance from patients	17.97	4.58
Other Liabilities	33.67	38.67
Total	**77.72**	**68.63**

8.1 See Note No: 30.4 for related party transactions

DIRECTOR
T.S. ANANTHARAMAN (DIN : 00480136)

MANAGING DIRECTOR
PRATHAP VARKEY (DIN : 00220637)

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9. Short Term Provisions

Provision for Gratuity	20.52	8.51
Provision for Income Tax	0.85	-
Total	**21.37**	**8.51**

9.1 Movement in Provisions :

Gratuity		
Opening balance	8.51	(33.67)
Add :- Recognised during the year	12.01	42.42
Less :- Utilized during the year	-	0.24
Closing balance	**20.52**	**8.51**

9.2 See Note No.1(k) in accounting policy on employee benefits

10. Property, Plant & Equipment

See separate sheet attached

11. Intangible Assets

See separate sheet attached

	As at 31st March, 2026	As at 31st March, 2025
12.Intangible assets under development		
Computer Software	1.77	-
	1.77	**-**

Note 12.1 Intangible assets under development ageing schedule

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in Progress	1.77		-	-	1.77
Projects temporarily suspended	-	-	-	-	-

13. Non Current Investments- Unquoted, At Cost	As at 31st March, 2026	As at 31st March, 2025
In National Savings Certificate	0.05	0.05
Total	**0.05**	**0.05**

14. Long-term Loans and Advances	As at 31st March, 2026	As at 31st March, 2025
Unsecured , Considered good		
Capital Advances	36.88	7.87
Advance Income tax (Net of Provision for taxation)	-	23.18
Total	**36.88**	**31.05**

DIRECTOR
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MANAGING DIRECTOR
PRATHAP VARKEY (DIN : 00220637)

SK/-

As per our separate report of even date attached

Notes attached to and forming part of the accounts for the year ended 31st March,2026.

15. Other Non-current Assets	**As at 31st March, 2026**	**As at 31st March, 2025**
Unsecured, Considered Good		
Security Deposits	32.90	31.61
Total	**32.90**	**31.61**

16. Inventories	**As at 31st March, 2026**	**As at 31st March, 2025**
i. Medical/surgical Instruments	32.71	27.27
ii. Medicines	174.70	161.75
iii. Hospital consumables, lab consumables, stores etc.	105.74	94.04
Total	**313.15**	**283.06**

See Note 1 (f) for method of valuation of inventories

17. Trade Receivables	**As at 31st March, 2026**	**As at 31st March, 2025**
Unsecured, Considered Good		
Disputed	-	-
Undisputed	148.96	129.54
Unsecured, Considered doubtful		-
Disputed	10.89	9.94
Undisputed	3.71	3.71
Less: Provision for doubtful debts	(14.60)	(11.70)
Total	**148.96**	**131.49**

DIRECTOR
T.S. ANANTHARAMAN (DIN : 00480136)

MANAGING DIRECTOR
PRATHAP VARKEY (DIN : 00220637)

As per our separate report of even date attached

SK/-

Trade Receivables Ageing Schedule **As at 31.03.2026**

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	**6 months - 1 year**	**1-2 Years**	**2-3 Years**	**More than 3 Years**	**Total**
(i) Undisputed Trade receivable - considered good	122.42	11.97	5.70	5.97	2.90	148.96
(ii) Undisputed Trade Receivables - Considered doubtful	-	-	-		3.71	3.71
(iii) Disputed Trade receivable - considered good	-	-	-	-	-	-
(iv) Disputed Trade receivable - considered Doubtful	-	2.90	-	-	7.99	10.89
(v) Unbilled Dues	-	-	-	-	-	-

As at 31.03.2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	**6 months -**	**1-2 Years**	**2-3 Years**	**More than 3 Years**	**Total**
(i) Undisputed Trade receivable - considered good	105.25	9.75	9.99	4.56	-	129.54
(ii) Undisputed Trade Receivables - Considered doubtful	-	-	-		3.71	3.71
(iii) Disputed Trade receivable - considered good	-	-	-	-	-	-
(iv) Disputed Trade receivable - considered Doubtful	1.95	-			7.99	9.94
(v) Unbilled Dues	-	-	-	-	-	-

DIRECTOR
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Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rs. In Lakhs	Rs. In Lakhs
18. Cash and cash equivalents		
Cash and cash equivalents		
(a) Balances with Banks (See Note 18.1)	268.28	274.98
(b) Cash on hand	15.94	15.70
Other bank balance- with original maturity more than 12 months		
(a) Fixed deposit with bank- see note no 1(q)	851.00	416.00
Total	**1,135.22**	**706.68**

Note: 18.1 Balances with Banks includes restricted bank balances of Rs.29.11 Lakh (Previous Year- Rs.27.92 Lakh). Restrictions are primarily on account of earmarked bank balances in respect of unpaid dividend amounting to Rs. 18.85 Lakh (Previous Year Rs. 18.26 Lakh) and lien marked on Fixed Deposit with State Bank of India for Rs.10.27 Lakh (Previous Year Rs. 9.66 Lakh) in favour of Permanent Lok Adalat, Ernakulam.(See Note No. 30.6(ii))

Note 18.2 Fixed deposit with bank include fixed deposits pledged with HDFC Bank Limited against Overdraft facility amounting to Rs.201 lakhs (Previous Year Rs. 201 lakhs)

19.Short-term loans and advances	As at 31st March, 2026	As at 31st March, 2025
Unsecured, considered good		
Balance with Government Authorities	7.16	4.24
Prepaid expenses	54.94	46.14
Other advances	2.67	2.25
Total	**64.77**	**52.63**

20.Other current assets

Interest Receivable	26.13	25.32
	26.13	**25.32**

DIRECTOR
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TRICHUR HEART HOSPITAL LIMITED

Notes attached to and forming part of the accounts for the year ended 31st March,2026.

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
	Rs. In Lakhs	**Rs. In Lakhs**
<u>21.Revenue from operations</u>		
Revenue from sales at Pharmacy	2,982.78	2,526.11
Revenue from Healthcare services	4,670.70	4,259.57
Other operating revenues	1.10	0.93
Total	**7,654.58**	**6,786.61**
<u>22.Other Income</u>		
Licence Fee Received	7.93	7.73
Interest Income	37.34	35.50
Miscellaneous Income	13.95	30.37
Insurance claim received	-	0.49
Total	**59.22**	**74.09**

22.1 Related party transactions included in the above are disclosed in Note No. 30.4

<u>23.Purchase of Medicines, Consumables and Medical Instruments</u>		
Medicines	1,152.02	1,060.64
Hospital Consumables	921.09	754.18
Lab Consumables	158.07	152.26
Radiology Consumables	22.63	15.73
Medical Instruments	18.30	12.05
Hospital Durables	8.59	8.70
Total	**2,280.70**	**2,003.56**
Less: Purchase Return	2.46	3.04
	2,278.24	**2,000.52**
<u>24.Changes in inventories of Medicines, Consumables and Medical Instruments</u>		
Inventories at the beginning of the year		
a) Medicines	161.75	138.83
b) Consumables	77.03	68.29
c) Medical Instruments	27.27	23.68
	266.05	**230.80**
Inventories at the end of the year		
a) Medicines	174.70	161.75
b) Consumables	89.86	77.04
c) Medical Instruments	32.71	27.27
	297.27	**266.06**
Changes in inventories of Medicines, Consumables and Medical Instruments	**(31.22)**	**(35.26)**

DIRECTOR
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MANAGING DIRECTOR
PRATHAP VARKEY (DIN : 00220637)

As per our separate report of even date attached

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TRICHUR HEART HOSPITAL LIMITED

Notes attached to and forming part of the accounts for the year ended 31st March,2026.

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
	Rs. In Lakhs	**Rs. In Lakhs**
25.Employee Benefits Expense		
Remuneration and benefits to Employees and Directors		
Salary, wages, gratuity and bonus	1,490.91	1,415.60
Contribution to Provident Fund	36.44	39.02
Contribution to Employees' State Insurance Corporation	1.69	1.33
Provision for gratuity	12.01	42.18
Contribution to Trichur Heart Hospital Limited Employees Gratuity Trust	-	0.24
Staff Welfare Expenses	4.99	4.05
Total	**1,546.04**	**1,502.42**

26.Finance Costs

Interest Expenses		
- on Term Loans	8.56	13.04
- on Overdraft	0.11	0.84
- on Others	0.01	0.14
Other Borrowing Costs	0.18	0.30
Total	**8.86**	**14.32**

Note 26.1 Other borrowing costs represent Overdraft Renewal charges paid to HDFC Bank Ltd.

27.Depreciation And Amortisation Expenses

Property, Plant and Equipment	326.14	301.11
Intangible Assets	5.11	1.88
Total	**331.25**	**302.99**

DIRECTOR
T.S. ANANTHARAMAN (DIN : 00480136)

MANAGING DIRECTOR
PRATHAP VARKEY (DIN : 00220637)

As per our separate report of even date attached

SK/-

TRICHUR HEART HOSPITAL LIMITED

Notes attached to and forming part of the accounts for the year ended 31st March,2026.

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
	Rs. In Lakhs	Rs. In Lakhs
28.Other expenses		
Consultancy Charges Paid To Doctors	1,516.92	1,350.25
Power and fuel	161.10	158.19
Rent	3.77	3.65
Rates and taxes	11.55	8.70
Repairs		
Plant & Machinery	173.19	148.91
Building	49.86	88.13
Vehicles	13.25	6.00
Computer	16.30	17.92
Others	54.82	38.38
Travelling Expense	6.81	7.02
Advertisement	24.62	22.23
Laboratory testing charges	39.22	42.82
Telephone charges (net)	7.42	7.77
Postage and telegram	0.72	0.68
Printing and stationery	34.29	26.56
Insurance	17.67	14.97
Washing and Cleaning charges	231.76	223.72
Concession given/Free treatment to patients	11.59	13.35
Security charges	34.40	34.32
Bank charges	20.59	23.06
Sitting fee to Directors	0.20	0.30
Payment to Auditors		
For Audit	5.00	3.50
For Tax audit	0.50	0.50
For Other services	1.32	0.47
Corporate Social Responsibility Expenditure (Refer Note No 30.27)	12.31	12.04
Loss on sale/ discardment of Tangible assets	4.76	1.87
Legal and Professional charges	19.83	14.35
Irrecoverable advances written off	-	16.75
Miscellaneous expenses	63.38	50.12
Bad Debts written Off	2.40	0.52
Provision for bad and doubtful debts	2.90	-
Total	**2,542.45**	**2,337.05**

DIRECTOR | **MANAGING DIRECTOR**

T.S. ANANTHARAMAN (DIN : 00480136) | **PRATHAP VARKEY (DIN : 00220637)**

As per our separate report of even date attached

SK/-

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
29.Earnings Per Share		
Basic And Diluted Earnings Per Share		
Profit for the year as per Statement of Profit and Loss (Rs in lakhs)	772.35	563.19
Number of Equity Shares	9,526,600	9,526,600
Basic and diluted earnings per share (Rs. In lakhs)	8.11	5.91

DIRECTOR
T.S. ANANTHARAMAN (DIN : 00480136)

MANAGING DIRECTOR
PRATHAP VARKEY (DIN : 00220637)

As per our separate report of even date attached

SK/-

TRICHUR HEART HOSPITAL LIMITED, THRISSUR

10. Property, Plant & Equipment **(In Lakhs)**

Sl. No.	Description	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amount	
		As on 01.04.2025	Additions	Sales/ Adjustments	As on 31.03.2026	Upto 01.04.2025	For the year	Sales/ Adjustments	Upto 31.03.2026	As at 31.03.2026	As at 31.03.2025
1	**Land**	46.36	-	-	46.36	-	-	-	-	46.36	46.36
		(46.36)	-	-	(46.36)	-	-	-	-	(46.36)	(46.36)
2	**Buildings**	704.17	-	-	704.17	312.23	11.01	-	323.24	380.93	391.94
		(704.17)	-	-	(704.17)	(301.22)	(11.01)	-	(312.23)	(391.94)	(402.94)
3	**Plant & Equipments**	3,968.58	471.36	18.81	4,421.13	2,380.15	198.48	13.62	2,565.01	1,856.12	1,588.44
		(3,847.40)	(131.21)	(10.02)	(3,968.59)	(2,190.15)	(197.55)	(7.54)	(2,380.15)	(1,588.44)	(1,657.25)
4	**Furniture and Fixtures**	341.03	17.08	0.58	357.53	148.76	25.35	0.55	173.56	183.97	192.27
		(285.96)	(55.11)	(0.04)	(341.03)	(125.87)	(22.89)	-	(148.76)	(192.27)	(160.09)
5	**Vehicles**	248.50	3.75	-	252.25	60.72	28.82	-	89.54	162.71	187.79
		(93.20)	(155.30)	-	(248.50)	(49.24)	(11.47)	-	(60.71)	(187.79)	(43.97)
6	**Office Equipments**	686.94	30.36	2.68	714.62	412.77	62.49	2.55	472.71	241.91	274.16
		(613.26)	(74.90)	(1.22)	(686.94)	(354.59)	(58.19)	-	(412.78)	(274.16)	(258.67)
	Total	**5,995.58**	**522.55**	**22.07**	**6,496.06**	**3,314.63**	**326.15**	**16.72**	**3,624.06**	**2,872.00**	**2,680.96**
	Previous year	(5,590.35)	(416.52)	(11.28)	(5,995.59)	(3,021.07)	(301.11)	(7.54)	(3,314.63)	(2,680.96)	(2,569.29)

11. Intangible Assets (In Lakhs)

Sl. No.	Description	Gross Carrying Amount				AMORTISATION				Net Carrying Amount	
		As on 01.04.2025	Additions	Sales/ Adjustments	As on 31.03.2026	Upto 01.04.2025	For the year	Sales/ Adjustments	Upto 31.03.2026	As at 31.03.2026	As at 31.03.2025
1	Computer Software	144.96	8.17	-	153.13	128.20	5.11	-	133.31	19.82	16.76
		(127.96)	(17.00)	-	(144.96)	(126.32)	(1.88)	-	(128.20)	(16.76)	(1.64)
	Total	**144.96**	**8.17**	**-**	**153.13**	**128.20**	**5.11**	**-**	**133.31**	**19.82**	**16.76**
	Previous year	(127.96)	(17.00)	-	(144.96)	(126.32)	(1.88)	-	(128.20)	(16.76)	(1.64)

NOTE: Figures in the bracket denotes the corresponding figures for the previous year

DIRECTOR
T.S. ANANTHARAMAN (DIN : 00480136)

MANAGING DIRECTOR
PRATHAP VARKEY (DIN : 00220637)

As per our separate report of even date attached

SK/-