

NOTES SUSHRUTA MEDICAL AID & RESEARCH HOSPITAL LIMITED CIN: U85110KA1982PLC004845 Cash flow statement for the year ended 31st March, 2026				
	Particulars		For the Year ended 31st March, 2026 INR	For the Year ended 31st March, 2025 INR
A	CASH FLOW FROM OPERATING ACTIVITIES			
	Net profit/(loss) before extraordinary items and tax		(9,73,61,186)	(2,05,94,988)
	Depreciation and amortization		10,49,15,422	6,19,18,859
	Miscellaneous Credits written back			
	Interest income		(6,58,721)	(6,11,939)
	Sale of fixed Asset			
	Interest Expenses		70,39,176	1,00,63,226
	Profit on sale of assets			
	Operating profit/(loss) before working capital changes		1,39,34,691	5,07,75,158
	Changes in Working capital			
	Decrease / (Increase) in sundry debtors		3,98,95,238	(5,94,94,254)
	Decrease / (Increase) in inventories		3,61,704	(17,13,399)
	Decrease / (Increase) in Short-term loans and advances		79,89,631	(43,31,107)
	Decrease / (Increase) in other current assets		(49,28,836)	(9,28,307)
	Decrease / (Increase) in other non-current assets		(98,680)	(8,59,210)
	Increase / (decrease) in current liabilities and provisions		86,69,208	(22,08,31,189)
	Net cash flow from / (used in) operating activities	(A)	6,58,22,956	(23,73,82,307)
B	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of fixed assets		(1,10,96,13,088)	(4,96,88,275)
	Sale of Fixed asset			
	Sale of fixed assets		6,58,721	6,11,939
	Interest from Fixed Deposits			
	Net cash flow from/(used in) investing activities	(B)	(1,10,89,54,367)	(4,90,76,336)
C	CASH FLOW FROM FINANCING ACTIVITIES			
	Increase / (decrease) in non-current liabilities		1,17,98,75,755	22,14,84,301
	Increase / (decrease) in Long Term Borrowings		(12,97,84,107)	7,47,50,251
	Dividend paid (including Dividend distribution tax)		-	-
	Interest & Finance Charges		(70,39,176)	(1,00,63,226)
	Net cash flow from/(used in) financing activities	(C)	1,04,30,52,472	28,61,71,325
	Net increase/(decrease) in cash and cash equivalents	(A+B+C)	(78,939)	(2,87,318)
	Cash and cash equivalents at the beginning of the year		1,05,57,824	1,08,45,142
	Cash and cash equivalents at the end of the year		1,04,78,885	1,05,57,824
Components of cash and cash equivalents as at 31st March			As at 31st March, 2026	As at 31st March, 2024
	Cash in hand		4,21,823	5,70,796
	Balances with scheduled banks			
	a In current accounts		14,59,654	19,99,225
	b In Fixed Deposit		84,72,408	79,87,804
			1,03,53,885	1,05,57,825
As per our report of even date				
For M Panigrahi & Co CHARTERED ACCOUNTANTS Firm Registration No. 324889E MANORANJA N PANIGRAHI Digitally signed by MANORANJAN PANIGRAHI Date: 2026.09.21 10:37:04 +05'30' Manoranjan Panigrahi Partner Membership No. 060115 UDIN : 26060115EMRPLO6808 Place: Bangalore Date : 21-09-2026			For and on behalf of the Board, Krishna Prasad Surapaneni Digitally signed by Krishna Prasad Surapaneni Date: 2026.10.06 11:13:20 +05'30' Dr. Krishnaprasad Surapaneni Director DIN 02036963 Abhishek Mannem Digitally signed by Abhishek Mannem Date: 2026.10.06 11:13:47 +05'30' Dr. Abhishek M Mannem Director DIN 09708706	

NOTES TO STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2026			
CIN: U85110KA1982PLC004845 Balance Sheet as at 31st March, 2026			
Particulars	Note No	As at 31st March, 2026 INR	As at 31st March, 2025 INR
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2.1	3,07,41,630	3,07,41,630
(b) Reserves and surplus	2.2	(16,83,15,185)	(7,09,53,999)
		(13,75,73,555)	(4,02,12,369)
(2) Non-current liabilities			
(a) Long term Borrowings	2.3	11,48,51,507	24,46,35,614
(b) Other long term liabilities	2.4	1,40,42,47,877	23,32,17,707
(c) Deferred tax liability (Net)		9,80,79,163	
		1,61,71,78,548	47,78,53,321
(3) Current liabilities			
(a) Short term Borrowings	2.5	16,500	-
(b) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises	2.6	1,10,42,581	1,54,03,382
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	2.6	1,54,03,382	1,54,64,602
(c) Other current liabilities	2.7	3,37,04,114	2,46,15,528
(d) Short-term provisions	2.8	40,90,023	9,61,910
		6,42,56,601	5,64,45,422
TOTAL		1,54,38,61,594	49,40,86,375
II. ASSETS			
(1) Non-current assets			
(a) Property,Plant and Equipment and Intangible Assets			
(i) Property,Plant and Equipment	2.9	1,30,84,96,487	21,30,32,371
(ii) Capital Work-in-progress	2.9	16,04,69,339	15,40,14,655
(b) Deferred tax asset (Net)		-	88,45,584
(c) Other non-current assets	2.10	56,25,379	55,26,699
		1,47,45,91,205	38,14,19,309
(2) Current assets			
(a) Inventories	2.11	44,04,050	47,65,754
(b) Trade receivables	2.12	3,05,59,028	7,04,54,265
(c) Cash and cash equivalents	2.13	1,03,53,885	1,05,57,824
(d) Short-term loans and advances	2.14	1,17,58,238	1,97,47,869
(e) Other current assets	2.15	1,21,95,189	72,66,353
		6,92,70,389	11,27,92,066
TOTAL		1,54,38,61,594	49,42,11,375
Significant accounting policies and notes on accounts	1 & 2		
As per our report of even date			
M Panigrahi & Co CHARTERED ACCOUNTANTS Firm Registration No: 324889E MANORANJAN PANIGRAHI AN PANIGRAHI Date: 2026.09.21 10:37:53 +05'30'		For and on behalf of the Board, Krishna Prasad Surapaneni Digitally signed by Krishna Prasad Surapaneni Date: 2026.10.06 11:14:59 +05'30'	
Manoranjan Panigrahi Partner Membership No: 060115 UDIN :26060115EMRPLO6808 Place: Bangalore Date : 21-09-2026		Dr. Krishnaprasad Surapaneni Director DIN: 02036963	
		Abhishek Mannem Digitally signed by Abhishek Mannem Date: 2026.10.06 11:14:59 +05'30'	
		Dr. Abhishek M Director DIN: 09708706	

SUSHRUTA MEDICAL AID & RESEARCH HOSPITAL LIMITED
CIN: U85110KA1982PLC004845
Statement of Profit and Loss for the year ended 31st March, 2026

Particulars	Note No	For the year ended 31st March, 2026 INR	For the year ended 31st March, 2025 INR
Income :			
Revenue from operations			
Hospital income	2.16	40,84,69,119	26,24,82,361
Pharmacy income	2.17	3,31,92,048	2,08,67,640
		44,16,61,167	28,33,50,001
Other income	2.18	11,05,555	9,93,060
Total Income		44,27,66,722	28,43,43,061
Expenses:			
Cost of materials consumed (changes in inventory)	2.19	4,79,39,732	3,24,83,917
Employee benefit expenses	2.20	8,49,70,144	7,24,15,571
Finance costs	2.21	70,39,176	1,00,63,226
Depreciation and amortisation expenses	2.9	10,49,15,422	6,19,18,859
Other expenses	2.22	18,50,99,889	12,79,95,151
Total expenses		42,99,64,362	30,48,76,724
Profit /(Loss) before tax and exceptional items		1,28,02,360	(2,05,33,663)
Less: Exceptional items			
(i) Prior period expenses	2.38	1,58,722	61,325
Tax expense:			
Current year Taxes		35,61,616	-
Deferred tax charge/(credit)		10,64,43,207	-
Total tax expense		11,00,04,824	-
Profit / (Loss) for the year		(9,73,61,186)	(2,05,94,988)
Earnings per equity share(equity shares, par value of Rs.10/- each)			
Basic and Diluted		(31.67)	(6.70)
Number of shares used in computing earnings per share			
Basic and Diluted		30,74,163	30,74,163
Ratios	2.35		
Significant accounting policies and notes on accounts	1 & 2		

As per our report of even date

M Panigrahi & Co
CHARTERED ACCOUNTANTS
Firm Registration No: 324889E
Digitally signed by
MANORANJA PANIGRAHI
N PANIGRAHI
Date: 2026.09.21
10:38:20 +05'30'
Manoranjan Panigrahi
Partner
Membership No: 060115
UDIN : 26060115EMRPLO6808
Place: Bangalore
Date: 21-09-2026

For and on behalf of the Board

Digitally signed by
Krishna Prasad Surapaneni
Date: 2026.10.06
11:15:27 +05'30'
Dr. Krishnaprasad Surapaneni
Director
DIN: 02036963

Digitally signed by
Abhishek Mannem
Date: 2026.10.06
11:15:56 +05'30'
Dr. Abhishek M Mannem
Director
DIN: 09708706

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

NOTE 2.1

SHARE CAPITAL

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
Authorised capital		
60,00,000 Equity shares of Rs.10/- each	6,00,00,000	6,00,00,000
Issued, subscribed and fully paid up		
30,74,163 Equity shares of Rs.10/- each fully paid-up in cash	3,07,41,630	3,07,41,630
Total	3,07,41,630	3,07,41,630

Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number of Equity shares	INR	Number of Equity shares	INR
Shares outstanding at the beginning of the year	30,74,163	3,07,41,630	30,74,163	3,07,41,630
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	30,74,163	3,07,41,630	30,74,163	3,07,41,630

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 share is entitled to one vote per share. The company

Details of shareholders holding more than 5% shares in the company

SR NO	Name of Shareholder	As at 31st March, 2026		As at 31st March, 2025	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Dr Krishna Prasad Surapaneni	25,47,554	82.87%	25,47,554	82.87%
	TOTAL	25,47,554	82.87%	25,47,554	82.87%

Note: Information furnished above is as per records of the Company

Promoters' Shareholding:

SR NO	Name of Shareholder	As at 31st March, 2026		As at 31st March, 2025	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Dr Krishna Prasad Surapaneni	25,47,554	82.87%	25,47,554	82.87%
2	Dr. Ashok Sonni	37,683	1.23%	37,683	1.23%
3	Dr. D.L. Narayan	30,010	0.98%	30,010	0.98%
4	Dr. Panjini. M. shivanna	46,911	1.53%	46,911	1.53%
5	Dr. K.P. Sheka	35,624	1.16%	35,624	1.16%
6	Dr. N. Subramani	50,458	1.64%	50,458	1.64%
7	Estate of Ashok Shenoy	20,000	0.65%	20,000	0.65%

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

NOTE 2.2

RESERVES AND SURPLUS

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
a) General Reserve		
Opening balance	10,48,06,313	10,48,06,313
Balance at the end of the year	10,48,06,313	10,48,06,313
b) Surplus/(Deficit) in the statement of profit and loss account		
Opening balance	(17,57,60,312)	(15,51,65,324)
Less: Profit / (Loss) for the Year	(9,73,61,186)	(2,05,94,988)
	(27,31,21,498)	(17,57,60,312)
Total	(16,83,15,185)	(7,09,53,999)

NOTE 2.3

LONG TERM BORROWINGS

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
Secured Loans:		
Term Loan with Bank of Baroda (A/c no.06650200003551) <i>(Secured against Land & Building of the Company and Personal Guarantee of the Directors)</i>	3,45,00,771	5,53,86,000
Overdraft with Bank of Baroda (A/c no.06650400001018)* <i>(Secured against Book debts, Stock and Personal Guarantee of Director)</i>	2,87,18,083	2,94,71,094
Loan from Director - Dr. Krishnaprasad Surapaneni	-	-
Unsecured Loans:		
Loan from Directors (Quasi Equity)	2,45,18,827	11,33,77,169
Inter-Corporate loans	2,71,13,826	4,64,01,351
Total	11,48,51,507	24,46,35,614

NOTE 2.4

OTHER LONG TERM LIABILITIES AND PROVISIONS

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
Other long term liabilities		
Retention money & security deposits	7,78,490	9,40,492
Gratuity	-	-
Other Payables	1,17,00,00,000	
Unclaimed dividend	3,65,456	3,65,456
Outstanding expenses	1,01,58,639	99,45,919
Total	1,18,13,02,585	1,12,51,866

NOTE 2.5

SHORT TERM BORROWINGS

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
Secured Loans		
Term Loan with Bank of Baroda (A/c no.06650200003551)* (Repayable within next Twelve months) (Secured against Land & Building of the Company and Personal Guarantee of the Directors)	16,500	-
Total	16,500	-

NOTE 2.6

TRADE PAYABLES

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
Trade Payables		
Due of Micro & Small Enterprises	1,10,42,581	1,54,03,382
Due of Other than Micro & Small Enterprises *	23,83,48,675	23,74,30,442
Total	24,93,91,256	25,28,33,825

Note:- The information regarding micro enterprises and small enterprises have been determined to the extent such parties have been identified on the basis of the information available with the Company.

Trade Payable Ageing Analysis - FY 2025-2026

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 year	2-3 year	More than 3 years	Total
Undisputed Micro & Small	1,10,42,581	-	-	-	1,10,42,581
Undisputed others	1,54,03,382	2,07,26,741	20,22,18,552	-	23,83,48,675
Disputed dues-Micro & Small	-	-	-	-	-
Disputed dues-Others	-	-	-	-	-

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Trade Payable Ageing Analysis - FY 2024-2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 year	2-3 year	More than 3 years	Total
Undisputed Micro & Small	1,54,03,382	-	-	-	1,54,03,382
Undisputed others	1,54,64,602	70,80,035	21,48,85,806	-	23,74,30,442
Disputed dues-Micro & Small	-	-	-	-	-
Disputed dues-Others	-	-	-	-	-

NOTE 2.7**OTHER CURRENT LIABILITIES**

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
Statutory dues	2,53,32,801	1,55,01,937
Employee dues	81,71,313	86,47,591
Advances from Customers	-	-
Other current liabilities	2,00,000	4,66,000
Total	3,37,04,114	2,46,15,528

NOTE 2.8**SHORT TERM PROVISIONS**

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
Provision for administrative expenses	5,28,407	4,80,370
Provision for Income Tax	35,61,616	4,81,540
Total	40,90,023	9,61,910

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

2.9 PROPERTY, PLANT & EQUIPMENT

SL No	DESCRIPTION OF THE ASSETS	No.of . Useful Years	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
			As at	Additions	Deletions	As at	As at	For the year	Deletions	Upto	As at	As at
			1st April, 2025	2025-26	2025-26	31st March, 2026	1st April, 2025	2025-26	2025-26	31st March, 2026	31st March, 2026	31st March, 2025
1	Free hold land and land development		2,14,50,705			2,14,50,705	-	-	-	-	2,14,50,705	2,14,50,705
2		60	3,43,09,731	2,79,04,094	8,58,028	6,13,55,797	1,66,04,395	7,45,857	-	1,73,50,252	4,40,05,545	1,77,05,336
3	Plant & Machinery		-			-	-	-	-	-	-	-
	a. Medical equipments(Imported)	13	24,71,64,758	1,17,00,00,000		1,41,71,64,758	10,41,64,500	10,10,00,020	-	20,51,64,520	1,21,20,00,238	14,30,00,258
	b. Medical Equipments (Indigenous)	13	13,22,20,756			13,22,20,756	10,83,99,146	18,32,432	-	11,02,31,578	2,19,89,178	2,38,21,610
	c. Electrical Machinery & Electrical Installations	10	1,66,57,597	35,000		1,66,92,597	1,55,54,869	1,13,773	-	1,56,68,641	10,23,956	11,02,728
	d. Utilities	10	2,33,18,338	3,45,590		2,36,63,928	1,98,60,778	3,80,315	-	2,02,41,093	34,22,835	34,57,560
	e. Office Equipments	5	2,76,052	30,386		3,06,438	2,76,052	-	-	2,76,052	30,386	-
	f. Computers	3	1,12,77,740	3,11,276		1,15,89,016	1,07,92,492	2,65,508	-	1,10,58,000	5,31,016	4,85,248
							-	-	-	-	-	-
4	Furniture & fixtures	8	1,71,86,377	26,11,220		1,97,97,597	1,51,77,451	5,77,518	-	1,57,54,969	40,42,627	20,08,925
	Sub -Total		50,38,62,054	1,20,12,37,566	8,58,028	1,70,42,41,592	29,08,29,683	10,49,15,422	-	39,57,45,105	1,30,84,96,487	21,30,32,371
5	Capital WIP*		15,40,14,655	64,54,684		16,04,69,339	-	-	-	-	16,04,69,339	15,40,14,655
	Current Year Total		65,78,76,709	1,20,76,92,250	8,58,028	1,86,47,10,931	29,08,29,683	10,49,15,422	-	39,57,45,105	1,46,89,65,826	36,70,47,026
	Previous Year Total		60,81,88,430	4,96,88,280	-	65,78,76,710	22,89,10,820	6,19,18,860	-	29,08,29,680	36,70,47,030	

* Capital WIP is related to the renovation of Hospital building and included Rs. 1,14,77,469/- Borrowing cost capitalised in accordance with AS-16 Borrowing Cost

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

NOTE 2.10

OTHER NON CURRENT ASSETS

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
Unsecured, considered good-		
Security Deposits	33,75,379	32,76,699
Rent Deposits	22,50,000	22,50,000
Total	56,25,379	55,26,699

NOTE 2.11

INVENTORIES

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
<i>(At lower of cost or realisable value, as taken, valued and certified by the management)</i>		
Consumable stores	20,30,464	24,01,752
Laboratory consumables	2,50,385	2,50,385
Medicine & medical consumables	21,23,201	21,13,617
Cardiac Consumables	-	-
Total	44,04,050	47,65,754

NOTE 2.12

TRADE RECEIVABLES

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
Unsecured, considered good		
(i) Disputed		
(ii) Undisputed	3,05,59,028	7,04,54,265
Total	3,05,59,028	7,04,54,265

Trade Receivable Ageing Analysis - FY 2025-2026

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	Less than 1 year	1-2 year	2-3 year	More than 3 years	
Undisputed trade receivables -considered good	1,63,51,403	66,25,074	62,49,402	8,48,173	4,84,976	3,05,59,028
Undisputed trade receivables -considered doubtful	-	-	-	-	-	-
Disputed trade receivables -considered good	-	-	-	-	-	-
Disputed trade receivables -considered doubtful	-	-	-	-	-	-

Trade Receivable Ageing Analysis - FY 2024-2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	Less than 1 year	1-2 year	2-3 year	More than 3 years	
Undisputed trade receivables -considered good	6,09,60,018	25,31,235	19,77,093	10,79,115	39,06,804	7,04,54,265
Undisputed trade receivables -considered doubtful	-	-	-	-	-	-
Disputed trade receivables -considered good	-	-	-	-	-	-
Disputed trade receivables -considered doubtful	-	-	-	-	-	-

NOTE 2.13

CASH AND CASH EQUIVALENTS

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
Cash Balance:		
Cash balance on hand	4,21,823	5,70,795
Balances with banks-		
In current accounts:	14,59,654	19,99,225
Non-current investments-		
Term deposits with banks:	84,72,408	79,87,804
Total	1,03,53,885	1,05,57,824

NOTE 2.14

SHORT TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
Unsecured, considered good		
Advance to employees	2,89,352	2,35,938
Other receivables	8,71,497	(2,02,973)
Advance to suppliers		9,25,176
Advance to suppliers - Capital Advances	25,37,653	1,52,24,424
Other Advances	80,59,735	35,65,303
Total	1,17,58,238	1,97,47,869

NOTE 2.15

OTHER CURRENT ASSETS

Particulars	As at 31st March, 2026 INR	As at 31st March, 2025 INR
Balances with statutory authorities:		
Tax Deducted at Source (TDS)	1,15,76,933	69,40,477
GST - Electronic Cash ledger	65,691	44,843
Others:		
Prepaid Expenses	5,40,928	2,69,395
SBI Escrow Account :37804683149	11,637	11,637
Total	1,21,95,189	72,66,352

SUSHRUTA MEDICAL AID & RESEARCH HOSPITAL LIMITED
NOTES TO STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2026

NOTE 2.16
HOSPITAL INCOME

Particulars	For The Year ended 31st March, 2026 INR	For The Year ended 31st March, 2025 INR
Sales-Income Inpatients	8,70,36,683	4,65,15,674
Sales - Out Patients	1,87,46,370	59,34,773
	12,23,21,174	10,37,69,550
Income-Inpatients	12,58,10,410	7,35,25,917
OPD-Mezzanine-Paed. \Diabet \ Nephrology Etc	2,36,25,615	1,66,07,059
Laboratory Incomes	54,94,809	32,91,226
Room Rent	-	-
Radiology	2,83,28,198	1,48,11,186
Total	41,13,63,259	26,44,55,385
Less :-		
Discount / Disallowed	23,41,880	7,64,332
Refunds-IP/OP	18,74,797	12,08,921
(Excess)/Short Collection	(13,22,537)	(229)
Total	40,84,69,119	26,24,82,361

NOTE 2.17
PHARMACY INCOME

Particulars	For The Year ended 31st March, 2026 INR	For The Year ended 31st March, 2025 INR
Pharmacy Income	3,31,92,048	2,08,67,640
Total	3,31,92,048	2,08,67,640

NOTE 2.18
OTHER INCOME

Particulars	For The Year ended 31st March, 2026 INR	For The Year ended 31st March, 2025 INR
Interest Income	6,58,721	6,11,939
Interest on Income Tax Refund	2,15,855	1,11,197
DNB training fees	1,25,000	1,25,000
Credits written back	-	-
Excess Provisions written Back	-	32,691
Other Income	1,05,979	94,105
Sale Of Scrap	-	18,128
Profit/(Loss) on sale of Fixed aseets	-	-
Prior Period Income	-	-
Total	11,05,555	9,93,060

NOTE 2.19**COST OF MATERIALS CONSUMED**

Particulars	For The Year ended 31st March, 2026 INR	For The Year ended 31st March, 2025 INR
Opening stock	47,65,754	30,52,355
Add: Purchases	4,75,78,027	3,41,97,316
	5,23,43,781	3,72,49,671
Less: Closing Stock	44,04,050	47,65,754
Total	4,79,39,732	3,24,83,917

NOTE 2.20**EMPLOYEE BENEFIT EXPENSES**

Particulars	For The Year ended 31st March, 2026 INR	For The Year ended 31st March, 2025 INR
Salaries and wages	7,79,77,570	6,40,95,301
Payment to directors:		
Managerial Remuneration	-	-
Remuneration to Directors as HOD	-	-
Pension to Directors	-	-
Sitting Fees	-	-
Conveyance	-	-
Pension to retired Medical Consultants	-	-
Salaries to Medical consultants as HOD	-	-
Stipend to DNB students & Others	4,07,818	11,29,541
Contribution to PF, ESI, Gratuity	46,85,404	49,96,375
Employees welfare expenses	18,99,352	21,94,354
Total	8,49,70,144	7,24,15,571

NOTE 2.21**FINANCE COSTS**

Particulars	For The Year ended 31st March, 2026 INR	For The Year ended 31st March, 2025 INR
Bank & card charges	16,40,266	13,83,904
Loan Processing Charges	-	-
Interest on Term loan	-	-
Interest on Unsecured loan	13,47,194	54,63,232
Interest on Overdraft	40,51,716	32,16,090
Total	70,39,176	1,00,63,226

NOTE 2.22**OTHER EXPENSES**

Particulars	For The Year ended 31st March, 2026 INR	For The Year ended 31st March, 2025 INR
Advertisement and Marketing	92,48,108	35,63,104
Auditor's remuneration		
a. Statutory Audit Fees	2,72,250	2,47,500
b. Tax audit fees	90,750	82,500
c. Other fees	1,65,407	1,50,370
Books and periodicals	22,392	35,259
Diet to patients	30,90,862	18,65,074
Equipments and electrical maintenance	16,05,549	12,65,636
Furniture and other repairs	-	35,093
Repairs& Maintenance	2,10,161	2,56,749
Donations	-	28,000
General Expenses	2,78,772	4,27,429
Hospital Maintenance	52,04,223	42,99,810
Insurance	5,77,080	6,38,763
Legal charges	-	3,92,000
Travelling and conveyance	24,02,880	8,75,980
Payments to consultants	11,66,78,336	7,72,90,361
Power and fuels	1,19,61,686	1,09,03,624
Printing and Stationery	17,86,545	12,54,623
Professional fees	59,31,362	12,94,470
Rent, Rates and taxes	2,20,80,699	1,98,86,844
Miscellaneous Write Offs	-	-
Telephone Charges	2,74,704	1,98,232
Other Expenses	31,92,163	18,25,585
Foreign exchange losses (net)	-	8,45,018
Security service charges	-	3,33,128
Service charges on stores	25,960	-
Total	18,50,99,889	12,79,95,151

NOTE 2.38**EXCEPTIONAL ITEMS**

Particulars	For The Year ended 31st March, 2026 INR	For The Year ended 31st March, 2025 INR
Prior Period Expenses	56,313	61,325
Total	56,313	61,325