

INDEPENDENT AUDITORS REPORT

To the Members of KVM HEALTH & EDUCATION PRIVATE LIMITED

Report on the Audit of Standalone Financial Statements

We have audited the financial statements of **KVM HEALTH & EDUCATION PRIVATE LIMITED** (the "Company"), which comprise the balance sheet as at **March 31, 2025**, and the statement of profit and loss for the year then ended, along with the notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, and to the best of our information and according to the explanations provided to us, the financial statements give the information required by the **Companies Act, 2013** in the manner so required, and present a true and fair view of the financial position of the Company as at **March 31, 2025**, and its loss for the year then ended, in conformity with accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the **Standards on Auditing (SAs)** specified under **Section 143(10)** of the Companies Act, 2013. 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**, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Statements and Auditor's Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report but excludes 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 assurance conclusion thereon. In connection with our audit of the financial statements, we are responsible for reading the other information and considering whether it is materially inconsistent with the financial statements or our knowledge obtained in the audit. If 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.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is 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 intends to liquidate the Company or cease operations, or has no realistic alternative but to do so.

The 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 scepticism 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the entity's internal 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 planning the scope of our audit work and in evaluating the results of our work; and 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 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 Rule 7 of the Companies (Accounts) Rules, 2014.



(e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.

(f) In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.

(g) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

(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:

(1) The Company does not have any pending litigation, which would impact its financial position.

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

(3) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(4) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds 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(s) or entity(ies), including foreign entities ("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;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

(5) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.



(6) Based on our examination, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2025 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 softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order 2020 ("the Order"), issued by the Central Government of India in terms of Section 143 (11) of the Act, we report that the said order does not apply to the company.

For Abdul Rahim & Co
Chartered Accountants
Firm's Registration No:0000006S



CA Muhammad Shafeeq A
Memb-No:028189
UDIN: 25028189BMILQV7498



Place -ALAPPUZHA
Date: 06-09-2025

KVM HEALTH & EDUCATION PRIVATE LIMITED
CONSOLIDATED STATEMENT OF PROFIT AND LOSS ACCOUNT AS ON 31 MARCH 2025

| SL NO | PARTICULARS | NOTE NO | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|-------|--|---------|---|--|
| 1 | Revenue | | | |
| | (a) Revenue from Operations | 2.13 | 17585.51 | 18406.59 |
| | (b) Other Income | 2.14 | 432.39 | 569.48 |
| | Total Revenue | | 18017.90 | 18976.07 |
| 2 | Expenses | | | |
| | (a) Change in Stock | 2.15 | 1452.50 | 1871.90 |
| | (b) Operating Expenses | 2.16 | 7768.72 | 8935.39 |
| | (c) Employee Benefit Expenses | 2.17 | 6289.14 | 5944.96 |
| | (d) Finance Costs | 2.18 | 4.51 | 7.63 |
| | (e) Depreciation and Amortisation Expense | | 2506.39 | 3040.46 |
| | (f) Other Expenses | 2.19 | 1536.45 | 1295.80 |
| | Total Expenses | | 19557.70 | 21096.14 |
| 3 | Profit/(Loss) before Exceptional and extraordinary Item and tax | | -1539.80 | -2120.06 |
| 4 | Exceptional items | | | |
| 5 | Profit before extraordinary items and tax | | -1539.80 | -2120.06 |
| 6 | Extraordinary items | | | |
| 7 | Profit before tax | | -1539.80 | -2120.06 |
| 8 | Tax expense : | | | |
| | (1) Current tax | | | |
| | (2) Deferred tax | | 23.45 | 73.16 |
| 9 | Net profit/ (loss) for the year | | -1516.35 | -2046.90 |
| | Earnings per equity share (Equity shares of Rs.10/- each) : | | | |
| | Basic | | -0.02 | -0.02 |
| | Diluted | | -0.02 | -0.02 |

For and on behalf of the Board

As per our report of even date annexed

For
KVM HEALTH AND EDUCATION PVT. LTD.

PYARELAL VELIYIL VELAYUDHAN
(Director)

DIN: 02095050

KVM HEALTH AND EDUCATION PVT. LTD.

Mrs.SARASWATHY PYARELAL
(Director)

DIN: 8763712

For M/s. ABDUL RAHIM & CO
(Chartered Accountants)
Firm's Regn. No. 000006S

CA Muhammad Shafeeq A

Memb-No:028189

UDIN: 25028189BMILQV7498


Place :Alappuzha

Date :06-09-2025

KVM HEALTH & EDUCATION PRIVATE LIMITED
CONSOLIDATED BALANCE SHEET AS ON 31 MARCH 2025

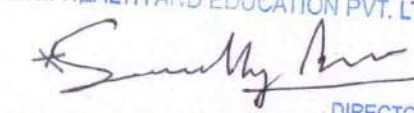
| SL NO | PARTICULARS | NOTE NO | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|----------|--|---------|---|--|
| A | EQUITY AND LIABILITIES | | | |
| 1 | Shareholders' Funds | | | |
| | (a) Share Capital | 2.1 | 1000.0 | 1000.0 |
| | (b) Reserves and Surplus | 2.2 | -8322.0 | -6805.7 |
| 2 | Non-Current Liabilities | | | |
| | (a) Long-term Liabilities | 2.3 | 27850.0 | 21339.0 |
| | (b) Long-term Provisions | | | |
| 3 | Current Liabilities | | | |
| | (a) Trade Payables | 2.4 | 704.7 | 827.7 |
| | (b) Other Current Liabilities | 2.5 | 2569.3 | 9076.8 |
| | (c) Short-Term Provisions | 2.6 | | |
| | TOTAL | | 23802.0 | 25437.9 |
| B | ASSETS | | | |
| 1 | Non-Current Assets | | | |
| | (a) Property, Plant & Equipments and Intangible Assets | | | |
| | (i) Property, Plant & Equipment | 2.7 | 17212.4 | 19581.7 |
| | (ii) Deferred Tax Asset (Net) | | 142.5 | 581.6 |
| | (b) Long-Term Loans and Advances | | 462.5 | 182.0 |
| | (c) Other Non-Current Assets | | | |
| 2 | Current Assets | | | |
| | (a) Trade Receivables | 2.8 | 1459.5 | 942.8 |
| | (b) Inventory | | 456.4 | 730.1 |
| | (c) Cash and Cash Equivalents | 2.9 | 1222.5 | 1268.3 |
| | (d) Deposits | 2.10 | 1995.7 | 1733.5 |
| | (e) Short-Term Loans and Advances | 2.11 | | |
| | (f) Other Current Assets | 2.12 | 850.4 | 417.9 |
| | TOTAL | | 23802.0 | 25437.9 |

For and on behalf of the Board
KVM HEALTH AND EDUCATION PVT. LTD.


PYARELAL VELIYIL VELAYUDHAN
(Director)

DIN: 02095050

KVM HEALTH AND EDUCATION PVT. LTD.

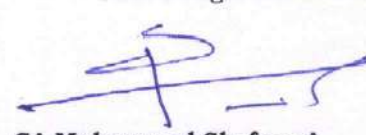

Mrs. SARASWATHY PYARELAL
(Director)

DIN: 8763712



As per our report of even date annexed

For M/s. ABDUL RAHIM & CO
(Chartered Accountants)
Firm's Regn. No. 000006S


CA Muhammad Shafeeq A
Memb-No:028189

UDIN: 25028189BMILQV7498

Place :Alappuzha
Date :06-09-2025



KVM HEALTH & EDUCATION PRIVATE LIMITED
SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT 2024-25

Note No. 2.13 Revenue from Operations

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|-------------------------------------|---|--|
| 1 MONTH PACKAGE | 668.50 | 666.01 |
| Admission Charge (Dr. Danny) | 5.85 | |
| Admission Charges: Dr. Varun RAjan | 1.75 | |
| ASSESSMENT FEE | 0.00 | 1.50 |
| AVERSION THERAPPY | 0.00 | 1.23 |
| Behavioral Assessment | 24.75 | |
| Behavioral Therapy | 590.35 | |
| BROKEN ITEM CHARGE | 4.19 | 0.20 |
| BYSTANDER FOOD CHARGE | 165.66 | 99.35 |
| CABLE RENT | 6.87 | 1.66 |
| CLINICAL TRAINEE FEE | 0.00 | |
| CONSULTING CHARGE | 4.80 | 26.10 |
| CONSULTING CHARGE | 0.00 | |
| CONSULTING CHARGE(DR.PRABHAS) | 35.97 | |
| CONSULTING CHARGE(DR. ROSHNI) | 3.90 | |
| CONSULTING CHARGE (DR. VARUN RAJAN) | 36.00 | |
| CONSULTING CHARGE (DR. BAVIJ) | 0.00 | 62.13 |
| CONSULTING CHARGE (DR. DANNY) | 177.95 | 104.70 |
| CONSULTING CHARGE (DR.DINESH) | 0.00 | 0.30 |
| CONVEYANCE CHARGE (AMBULANCE) | 17.80 | 23.10 |
| COVID TEST CHARGES | 0.00 | |
| DAY CARE CHARGE | 0.00 | 0.25 |
| DISPOSABLE ITEMS CHARGES | 164.32 | 180.99 |
| DOCTORS CHARGES | 1279.25 | 1744.25 |
| EXEMPT SALES | 1527.86 | 1714.29 |
| EXTRA FOOD ITEMS | 29.72 | 154.27 |
| FOOD CHARGES | 2513.56 | 2863.44 |
| GROUP THERAPY | 53.00 | 16.50 |
| GST SALES | 1040.36 | 1141.12 |
| HOME TRAINING FEE | 0.00 | 0.50 |
| HOUSE KEEPING CHARGE | 849.55 | 200.85 |
| LAB CHARGES | 1079.34 | 1040.13 |
| LAUNDRY CHARGES | 209.23 | 242.40 |
| LEARNING DISABILITY ASSESSMENT | 0.00 | 1.50 |
| MEDICINE CHARGES | 0.00 | 0.67 |
| MISCELLANEOUS ITEMS | 0.00 | 0.65 |
| NURSING CHARGES | 1556.98 | 2125.38 |
| OBSERVATION CHARGE | 15.10 | 5.50 |
| Occupational Therapy Assessment | 3.00 | |
| OCUUPATIONAL THERAPY | 577.90 | 420.30 |
| OT ASSESMENT CHARGES | 7.50 | 33.00 |
| PSYCHOLOGICAL EVALUATION | 0.00 | 1.50 |
| PSYCHOTHERAPY/COUNSELLING CHARGES | 562.50 | 586.10 |
| READMISSION CHARGE (DR. DINESH) | 0.40 | |
| RE-ADMISSION CHARGE (DR.PRABHAS) | 0.80 | |
| RE-ADMISSION CHARGE (DR.VARUN) | 0.20 | |
| READMISSION CHARGE (DR. BAVIJ) | 0.00 | 0.80 |
| READMISSION CHARGE (DR. DANNY) | 6.60 | 2.00 |
| RE-ADMISSION CHARGES | 13.60 | 26.90 |
| REGISTRATION CHARGE (DR. DANNY) | 53.90 | 53.65 |
| REGISTRATION CHARGE (DR. BAVIJ) | 0.00 | 16.65 |
| REGISTRATION CHARGE (DR. BOBAN) | 47.95 | 34.50 |



| | | |
|---------------------------------------|-----------------|-----------------|
| REGISTRATION CHARGE(DR. N. DINESHAN) | 0.70 | 1.40 |
| Registration Charge (Dr. Prabhas) | 32.55 | |
| Registration Charge (Dr. Roshni) | 1.75 | |
| Registration Charge (Dr. Varun Rajan) | 21.35 | |
| REGISTRATION CHARGES | 1.25 | 35.65 |
| REGISTRATION CHARGES | 0.00 | |
| ROOM RENT | 2405.98 | 3936.05 |
| Sales Return | -146.05 | -54.18 |
| SERVICE CHARGE | 26.02 | 7.50 |
| SPECIAL EDUCATION | 32.90 | 66.90 |
| SPECIAL EDUCATION ASSESMENT | 6.00 | 4.50 |
| SPECIAL PACKAGE | 516.43 | 145.75 |
| SPECIAL ROOM RENT | 247.05 | 210.74 |
| SPEECH ASSESMENT CHARGE | 40.45 | 43.50 |
| SPEECH THERAPPY | 971.35 | 383.70 |
| SPEECH THERAPY CHARGES | 0.00 | |
| TRAVELLING & INCIDENTAL EXPENSE | 0.10 | 0.30 |
| WATER & ELECTRICITY CHARGE | 90.73 | 30.45 |
| YOGA TRAINING FEE | 0.00 | |
| | 0.00 | |
| TOTAL | 17585.51 | 18406.59 |

Note No. 2.14 Other Income

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|---|---|--|
| Admission Charge (Dr. Danny) | 0.00 | 0.60 |
| Admission Charge (DR.PRABHAS) | 1.40 | |
| ATM Rent(Axis Bank) | 36.00 | 35.35 |
| BARBER CHARGE | 7.44 | 0.15 |
| BROKEN ITEM CHARGE | 0.00 | 2.20 |
| BROKEN ITEM CHARGE | 0.00 | |
| Charity Fund Received | 120.00 | |
| CLINICAL TRAINING FEE | 90.00 | 16.50 |
| Compensation | 0.00 | 75.00 |
| CONSULTING CHARGES | 0.00 | |
| DAMAGED PHONE CHARGE | 0.00 | |
| DISCOUNT RECEIVED | 0.00 | 0.23 |
| HOUSE KEEPING CHARGE | 8.34 | 3.11 |
| DONATION | 0.00 | 200.00 |
| House Keeping & Additional Service Charge | 9.33 | |
| INNER PEACE STORE | 0.00 | |
| INTEREST ON FD A/C | 129.06 | 82.78 |
| INTEREST ON INCOME TAX REFUND | 0.37 | 0.54 |
| Interest on IT Refund | 0.00 | |
| LAB CHARGE (OUT SIDE) | 0.00 | 0.26 |
| MEDICINE CHARGES | 0.00 | |
| MISCELLANEOUS INCOME | 6.07 | |
| MISCELLANEOUS INCOME | 9.24 | 145.15 |
| MISCELLANEOUS ITEMS | 0.00 | |
| NEWSPAPER & PERIODICALS | 6.13 | 1.76 |
| OUTSIDE HOSPITAL EXPENSES | 0.00 | |
| RATES & TAXES | 0.00 | |
| ROUND OFF | 0.00 | |
| STATIONERY ITEM CHARGE | 0.00 | |
| TRANSPORT CHARGE | 0.00 | |
| Travelling & Incidental (I) | 8.02 | 5.86 |



| | | |
|----------------------|---------------|---------------|
| Petrol for Ambulance | 1.00 | |
| TOTAL | 432.39 | 569.48 |

Note No. 2.15 Change in Stock

| PARTICULARS | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|--------------------|--|---|
| OPENING STOCK | 730.12 | 570.87 |
| PURCHASE | 1178.76 | 2031.15 |
| CLOSING STOCK | 456.38 | 730.12 |
| | 1452.50 | 1871.90 |

Note No. 2.16 Operating Expenses

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|-------------------------------------|--|---|
| ADMINISTRATIVE EXPENSES | 0.00 | |
| AFFILIATION FEE | 0.00 | |
| Ambulance Expenditure | 0.55 | 11.65 |
| Annual Maintenance Contract Renewal | 30.00 | |
| AUDIT EXPENSES | 76.70 | 61.80 |
| CABLE RENT | 42.44 | 46.14 |
| CIPD OFFICE EXPENSE | 0.00 | |
| CLEANING & WASHING | 281.91 | 144.25 |
| CLOTH CHARGE | 0.00 | |
| COFFEE & TEA POWDER | 0.00 | |
| CONSUMABLES | 0.00 | |
| Discount | 0.00 | 25.00 |
| ELECTRICITY CHARGE | 780.86 | 744.29 |
| FOOD EXPENSE | 1886.80 | 2457.78 |
| GENERAL EXPENSE | 26.32 | 94.18 |
| HOSPITAL CASE CHARGE | 0.00 | |
| House Keeping Expenses | 13.37 | |
| HOSPITAL CONSUMABLES(OTHERS) | 39.48 | 47.59 |
| INSURANCE RENEWAL FEE | 21.12 | 8.20 |
| LAB CHARGE (OUT SIDE) | 0.00 | |
| LAB CONSUMABLES | 339.21 | 231.90 |
| LAB EXPENSES | 67.02 | 138.53 |
| Lisense and Registration | 5.25 | |
| LEGAL CHARGE | 69.71 | 154.95 |
| MEDICINE(OPENING) | 0.00 | |
| MARARIKKULAM CENTRE | 128.85 | |
| Miscellaneous Expense | 8.76 | 13.34 |
| News Papers & Periodicals | 16.18 | 10.95 |
| OFFICE EXPENSE | 11.55 | 55.92 |
| Petrol Charge (Ambulance) | 5.50 | 8.00 |
| PHARMACY EXPENSE | 0.00 | |
| POSTAGE & COURIER EXPENSE | 2.06 | 1.39 |
| PRINTING&STATIONERY | 50.96 | 32.87 |
| PROFESSIONAL CHARGE | 2664.20 | 2306.80 |
| Professional Fee Filing Charge | 26.00 | 17.00 |
| PROPERTY TAX | 40.88 | 38.71 |
| ROUND OFF | -0.04 | -0.04 |
| Security Service Charges | 823.57 | 1051.10 |
| Service Charges | 0.00 | 0.80 |
| Software Expense | 0.00 | 30.35 |
| STICHING CHARGE | 0.00 | |



| | | |
|-----------------------------------|----------------|----------------|
| SURGICAL ITEMS | 0.00 | 26.53 |
| SURGICAL ITEMS 12% | 0.00 | 18.36 |
| SURGICAL ITEMS 5% | 0.00 | 0.66 |
| Therapy materials | 0.79 | |
| TONER REFILLING | 0.00 | 1.30 |
| TRAVELLING AND INCIDENTAL EXPENSE | 6.18 | 12.15 |
| Vehicle Expense | 5.48 | 278.90 |
| Waste Removal Charge | 80.15 | 108.12 |
| Water Authority Bill | 22.12 | 10.19 |
| Website Expense | 1.77 | 25.87 |
| ADVERTISEMENT AND PUBLICITY | 137.34 | 426.28 |
| Generator Expenses | 12.98 | |
| GST on RCM Paid | 22.80 | |
| R & M BUILDING EXPENSE | 0.45 | 109.79 |
| R & M GENERAL EXPENSE | 7.95 | 69.49 |
| R & M PLUMBING & ELECTRICAL | 11.52 | 114.34 |
| | 0.00 | |
| TOTAL | 7768.72 | 8935.39 |

Note No. 2.17 Employee Benefit Expenses

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|----------------------|---|--|
| SALARY | 6185.14 | 5848.96 |
| PROFESSIONAL CHARGES | 104.00 | 96.00 |
| TOTAL | 6289.14 | 5944.96 |

Note No. 2.19 Other Expenses

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|--|---|--|
| WAGES | 0.00 | |
| ADVERTICEMENT & PUBLICITY | 612.54 | 118.77 |
| AMC CHARGES | 0.00 | |
| BANK CHARGES | 17.43 | |
| BUILDING TAX | 0.00 | |
| CABLE CONNECTION | 0.00 | |
| Cleaning and Washing | 60.00 | |
| CERTIFICATE FEE | 0.00 | |
| CONSULTING CHARGES PAID | 0.00 | |
| DEATH REGISTRATION FEE | 0.00 | |
| DISCOUNT | 0.00 | |
| FULL & FINAL SETTLEMENT | 0.00 | |
| HOUSE RENT ALLOWANCES | 0.00 | |
| IMAGE WASTE BAGS | 0.00 | |
| INSURANCE - HPS | 0.00 | |
| INTERNET & CABLE | 0.00 | |
| JAPAN WATER CONNECTION | 0.00 | |
| MEMBERSHIP FEE | 0.00 | |
| INTEREST AND PENALTY | 0.06 | |
| MISCELLANEOUS EXPENDITURE(INCORPORATION) | 0.00 | |
| MISCELLANIOUS EXPENSE | 4.63 | 10.95 |
| NEWS PAPER & PERIODICALS | 0.00 | |
| PANEL CLEANING WORK | 0.00 | |
| POSTAGE & COURIER EXPENSE | 0.00 | |

| | | |
|-------------------------------------|----------------|----------------|
| PRINTING&STATIONERY | 7.33 | 8.21 |
| PROFFESIONAL CHARGES FILING FEE | 0.00 | |
| RENEWAL & UPGRADATIONS | 0.00 | |
| RENT | 300.00 | 300.00 |
| R & M BUILDING | 226.15 | 70.36 |
| R &M GENERAL | 168.53 | 429.07 |
| R & M PLUMBING AND ELECTRICAL ITEMS | 24.66 | 159.49 |
| REPAIRS AND MAINTENANCE | 0.00 | |
| SECURITY CHARGES | 0.00 | |
| SECURITY SERVICE CHARGES | 75.48 | 89.70 |
| SERVICE CHARGES | 0.00 | |
| SOFTWARE EXPENSES | 0.00 | |
| SPORTS ITEMS | 0.00 | |
| TDS FILING FEE | 0.00 | |
| TELEPHONE CHARGE | 15.43 | 1.19 |
| TONER REFILLING | 0.00 | |
| TRADE MARK & MSME REGISTRATION | 0.00 | |
| TRAVELLING AND INCIDENTAL EXPENSE | 0.00 | |
| VEHICLE EXPENSES | 0.00 | |
| WATER CHARGE | 0.00 | |
| WEBSITE CHARGES | 0.00 | |
| ELECTRICITY | 0.00 | 61.51 |
| OFFICE EXPENSE | 0.00 | 0.08 |
| Medicine Expense(Out Side) | -0.36 | |
| Onam Celebration Expenses | 2.49 | |
| TDS FILING FEE | 4.20 | |
| IMA RENEWAL CHARGES | 18.00 | 18.00 |
| GENERAL EXPENSE | 0.00 | |
| ROUND OFF | -0.10 | |
| | 0.00 | |
| TOTAL | 1536.45 | 1267.33 |

Note No. 2.18 Finance Cost

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|--------------|---|--|
| BANK CHARGES | 4.51 | 36.09 |
| TOTAL | 4.51 | 36.09 |



KVM HEALTH & EDUCATION PRIVATE LIMITED
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31-03-2025

EQUITY & LIABILITIES

Note No. 2.1 Share Capital

| Particulars | Figures as at the end of the current reporting period | | Figures as at the end of the previous reporting period | |
|---|---|----------------|--|----------------|
| | Number | ₹ | Number | ₹ |
| Authorised 1,00,000 Equity Shares of ₹ 10/- each (PY 1,00,000 Equity Shares of ₹ 10/- each) | 100.00 | 1000.00 | 100.00 | 1000.00 |
| | 100.00 | 1000.00 | 100.00 | 1000.00 |
| Issued Subscribed & Paid up 1,00,000 Equity Shares of ₹ 10/- each fully paid up (PY 1,00,000 Equity Shares of ₹ 10/- each fully paid up) | 100.00 | 1000.00 | 100.00 | 1000.00 |
| Total | 100.00 | 1000.00 | 100.00 | 1000.00 |

Note No. 2.1(a) Right, Preferences and Restriction attached to Shares

Equity Shares

The company has only one class of Equity having a par value ₹ 10 per share. Each shareholders is eligible for one vote per share

Note No. 2.1 (b) Shares held by each shareholder holding more than 5% of shares

| Name of Shareholder | Figures as at the end of the current reporting period | | Figures as at the end of previous reporting period | |
|-------------------------|---|--------------|--|--------------|
| | No. of Shares held | % of Holding | No. of Shares held | % of Holding |
| Dr. V.V PYARELAL | 25.00 | 25.00% | 75.00 | 75.00% |
| Mrs.SARASWATHY PYARELAL | 25.00 | 25.00% | 25.00 | 25.00% |
| ANUPAMA PYARELAL | 25.00 | 25.00% | | |
| ARYA PYARELAL | 25.00 | 25.00% | | |
| TOTAL | 100.00 | | 100.00 | |

Note No. 2.1 (c) Shareholding of Promoters & % of change during the Year

| Shares held Promoters at the end of the year | Figures as at the end of the current reporting period | | | Figures as at the end of previous reporting period | | |
|--|---|-------------------|-----------|--|-------------------|----------|
| | No. of Shares held | % of total shares | % Change | No. of Shares held | % of total shares | % Change |
| Dr. V.V PYARELAL | 25.00 | 0.03 | 67 | 75.00 | 0.08 | - |
| Mrs.SARASWATHY PYARELAL | 25.00 | 0.03 | | 25.00 | 0.03 | - |
| ANUPAMA PYARELAL | 25.00 | 0.03 | | | | |
| ARYA PYARELAL | 25.00 | 0.03 | | | | |
| TOTAL | 100.00 | 0.10 | 67 | 100.00 | 0.10 | - |

Note No. 2.2 Reserves and Surplus

| Particulars | Figures as at the end of the current reporting period | | Figures as at the end of previous reporting period | |
|--|---|----------------|--|----------------|
| | ₹ | | ₹ | |
| Retained earning:- | | | | |
| Opening Balance | | -6805.7 | | -4751.5 |
| (+) Net Profit/(Loss) for the current year | | -1516.4 | | -2046.9 |
| (+) Prior period adjustment | | | | -7.3 |
| Closing balance | | -8322.0 | | -6805.7 |



KVM HEALTH & EDUCATION PRIVATE LIMITED
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31-03-2025

Note No. 2.3 Long-Term Liabilities

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|--------------------------------|---|--|
| V.V PYARELAL (DIRECTOR) | 26999.971 | 21339.041 |
| SARASWATHY PYARELAL (DIRECTOR) | 850.001 | |
| | 27849.971 | 21339.041 |

Note No. 2.4 Trade Payables

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|-------------------------------------|---|--|
| ADHAV | 0.601 | |
| Aivin T Joseph | 6.801 | |
| Parthiv S | 0.801 | |
| Prithvi | 2.001 | |
| ASWATHY AGENCY | 0.001 | 13.961 |
| BARBAR CHARGE | 0.001 | |
| DDRC DIAGONSTICS PVT LTD | 7.051 | 0.001 |
| JD DIAGONSTICS | 1.481 | 4.281 |
| KK DISTRIBUTORS | 20.201 | 4.051 |
| KVM WORKING WOMENS HOSTEL | 0.001 | 342.391 |
| MEDWIN | 0.001 | 29.071 |
| UNIQUE PHARMA | 0.001 | 19.611 |
| KVM DEADDICTION INTER TRANSACTION | 80.531 | 80.531 |
| LABX | 7.111 | 6.681 |
| MATHRUBHUMI | 2.941 | |
| SAFA METALS | 0.241 | |
| VITHAYATHIL PAPER PRODUCTION | 0.471 | |
| ADVANCE | 0.001 | 0.001 |
| ENGLISH COMPANY | 5.331 | 0.101 |
| ELITE SERVICES | 12.271 | |
| SURGI TECH | 1.421 | 1.421 |
| TRANSEND LIFE SCIENCE | 6.641 | 3.791 |
| AJ ASSOCIATES | 8.341 | 23.441 |
| Blue Eye Security Service | 41.581 | 41.581 |
| DAVIS PHARMA | 2.181 | 2.181 |
| IMAGE IMA | 6.611 | 6.611 |
| MADHURANS HARDWARE PAINT & SANITARY | 0.231 | 0.231 |
| Web World | 6.481 | 6.481 |
| ANANDHA PHARMACY PRIVATE LTD | 4.821 | |
| Bureau of Veritas India Pvt Ltd | 84.371 | |
| CEE CEE MEDICALS | 2.761 | |
| LAMY AGENCIES | 11.361 | |
| SREE BALAJI AGENCIES | 3.391 | |
| WHITE PHARMA | 5.921 | |
| ELECRICITY CHARGES PAYABLE | 57.171 | |
| Professional Charges Payable | 222.761 | |
| Security Service Charges Payable | 17.821 | |
| CEEVEE AGENCIES | 0.001 | 2.821 |
| JEEKAY ENTERPRISES | 0.001 | 1.321 |
| K N MATHEW SONS | 0.001 | 9.211 |
| NK AGENCIES | 0.001 | 7.841 |
| SAFA METALS | 0.001 | 0.241 |
| TRUST PHARMACEUTICALS | 0.001 | 42.401 |
| UNI PHARMA | 0.001 | 13.591 |
| VARGHESE & COMPANY | 0.001 | 7.531 |
| VK AGENCIES | 0.001 | 18.881 |
| YESES AGENCIES AND PHARMACEUTICALS | 0.001 | 6.771 |



| | | |
|---------------------------------------|----------------|----------------|
| Web World | 0.001 | |
| YESES AGENCIES AND PHARMACEUTICALS | 0.001 | |
| BADMAN SECURITY SERVICES | 0.001 | 36.001 |
| K P R Security Service | 5.691 | 5.691 |
| MADHURANS HARDWARE PAINT AND SANITARY | 0.001 | 1.551 |
| MALAYALA MANORAMA | -5.691 | 38.011 |
| MATHRUBHUMI | 0.001 | 22.291 |
| Callender world | 23.101 | 23.101 |
| ANTONY THOMAS TIJO | 0.001 | 0.201 |
| DEVASOORYA | 0.001 | 1.101 |
| ISHAN VIVEK | 0.301 | 1.601 |
| LIZ MARIA LINO | 0.001 | 0.601 |
| VASUDEV RAMESHKUMAR | 0.001 | 0.601 |
| SUDHEER - ELECTRICAL CONTRACT | 35.641 | |
| VADHYAR ENTERPRISES | 14.001 | |
| | 0.001 | |
| | 0.001 | |
| TOTAL | 704.711 | 827.721 |

Note No. 2.5 Others Current Liabilities

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|-----------------------------------|---|--|
| SUSPENSE ACCOUNT | | |
| Professional Charge Payable | 8.001 | |
| Rent Payable | 45.001 | |
| SALARY PAYABLE | 46.801 | |
| TDS Payable | 73.491 | 0.001 |
| Abhirami | 0.251 | 0.251 |
| ADITHYA RAJ | 0.151 | 0.151 |
| Ajayakumar S | 0.421 | 0.421 |
| AKHIL KT | 0.051 | 0.051 |
| ANOOP G | 0.021 | 0.021 |
| ANU DEV | 0.181 | 0.181 |
| Anu James | 0.561 | 0.561 |
| ANUPAMA A | 0.051 | 0.051 |
| ASHA SUCHITRA | 0.271 | 0.271 |
| Babu C S | 1.121 | 1.121 |
| Bibin | 0.061 | 0.061 |
| CECILIA JOSELY JOSEPH | 1.661 | 1.661 |
| CHACKO KURIAN | 0.921 | 0.921 |
| Chandran K J | 0.161 | 0.161 |
| DR. ABRAHAM NEYYARAPPALLY | 1.001 | 1.001 |
| DR. PYARELAL (MEDICINE) | 12.531 | 24.091 |
| DR.BOBAN | 0.211 | 0.211 |
| FERNANDEZ K S | 1.921 | 1.921 |
| Francis Pa | 0.121 | 0.121 |
| Jaison Gimson | 0.041 | 0.041 |
| JAYAN | 0.091 | 0.091 |
| JENET DECRUZ | 7.821 | 7.911 |
| JOBIN IGNASIOUS | 0.041 | 0.041 |
| Joji K L | 0.121 | 0.121 |
| Jose Kutty | 0.351 | 0.351 |
| Joseph Baby | 0.361 | 0.361 |
| K S Shivan | 0.121 | 0.121 |
| KEBIN | 0.241 | 0.241 |
| KVM COLLEGE OF NURSING 21ST BATCH | 36.721 | 36.721 |
| KVM IRCA | 1.701 | 1.701 |
| KVM PHARMACY COLLEGE | 6.751 | 6.751 |
| Leela Mani | 0.031 | 0.031 |
| Leelamma Raju | 0.301 | 0.301 |
| MANOJ C.R. | 1.511 | 1.511 |
| MANOJ CL | 0.081 | 0.081 |

| | | |
|---------------------------------|--------|--------|
| MANOJ IRCA | 0.491 | 0.491 |
| Manoj K | 0.601 | 0.601 |
| MARTIN RICHARD | 1.181 | 1.181 |
| MARY ALEX | 0.051 | 0.051 |
| Medicine - Inter Current Autism | 55.851 | 55.851 |
| Mr Manoj Cn | 0.121 | 0.121 |
| MARIA SOOSAN | 0.021 | |
| Mrs. Jaya | 0.031 | 0.031 |
| Muhammed Shifas | 0.051 | 0.051 |
| NAHAS | 0.041 | 0.041 |
| Ouseph | 0.101 | 0.101 |
| Padmakumari P | 0.111 | 0.111 |
| Pramod | 0.371 | 0.371 |
| Praveen G | 0.451 | 0.451 |
| RAJESH WORKER | 0.041 | 0.041 |
| Rajesh B | 0.091 | 0.091 |
| RAJESH. G | 0.041 | 0.041 |
| RATHEESH U | 0.021 | 0.021 |
| Remani Antony | 0.071 | 0.071 |
| Renjith Krishnan | 0.141 | 0.141 |
| Renjith M | 0.031 | 0.031 |
| Robin T x | 0.111 | 0.111 |
| SAFNA | 0.241 | 0.241 |
| SAJEEVAN PP | 0.721 | 0.721 |
| Sajesh | 0.061 | 0.061 |
| Shagitha | 0.031 | |
| Sanoop Stalin | 0.051 | 0.051 |
| Santhosh | 0.121 | 0.121 |
| Santhosh New | 0.021 | 0.021 |
| Santhoshkumar | 0.171 | 0.171 |
| Sarath P K | 0.321 | 0.321 |
| SEEJA | 0.301 | 0.301 |
| SHAJI | 0.841 | 0.841 |
| Shijo Thomas | 0.611 | 2.261 |
| SHIVA SANKAR | 0.051 | 0.051 |
| Shyam Lal | 0.031 | 0.031 |
| SHYAMJI CHANDRAN | 0.091 | 0.091 |
| Sosamma K P | 0.021 | 0.021 |
| STEPHY THOMAS | 0.031 | 0.031 |
| Suneesh K S | 0.201 | 0.201 |
| Syamala | 0.481 | 0.481 |
| Tess Mathew Tharakan | 0.111 | 0.111 |
| Thomas Mathew | 15.001 | 15.001 |
| Vishal Jacob | 0.071 | 0.071 |
| VISHAL ROY | 1.711 | 1.711 |
| VYSAKH P L | 0.031 | 0.031 |
| ANEEZ NASSER | 0.951 | |
| Bindhu K C | 0.961 | |
| BINDHU Y | 0.091 | |
| Carol Jose | 0.091 | |
| CICILY | 8.221 | |
| Maya | 1.141 | |
| Pramod K Padmakshan | 0.451 | |
| Pramod P Naick | 15.591 | |
| Pranav R Jith | 0.301 | |
| RAJESH M | 15.651 | |
| Rajesh Velayudhan | 16.161 | |
| Randeep R Pai | 13.081 | |
| Rejaneesh H | 10.991 | |
| Satheesh PR | 5.281 | |
| Shaiju T S | 0.301 | |
| SHAJI P | 4.281 | |
| Shinu Santhosh | 0.841 | |
| VEENA S | 0.351 | |
| VIBIN V | 14.161 | |
| VIMAL | 7.011 | |



| | | |
|---------------------|-------|--------|
| DISCOUNT | 0.381 | |
| ABHIJITH S. | 0.001 | 0.011 |
| ABHILASH THOMAS | 0.001 | 0.011 |
| ADARSH P JOSEPH | 0.001 | 0.011 |
| AFSAL BASHEER | 0.001 | 0.011 |
| AJESH | 0.001 | 0.001 |
| ALOYSIOUS M B | 0.001 | 0.011 |
| Amal Prakash | 0.001 | 0.001 |
| Anitha Sumesh | 0.001 | 0.011 |
| ANIYAN SEBASTIAN | 0.001 | 0.001 |
| Anupama P R | 0.001 | 0.011 |
| Aswani | 0.001 | 0.011 |
| Aswin Chandran P S | 0.001 | 0.011 |
| Aswin Thomas John | 0.001 | 0.001 |
| AYYAPPADAS | 0.001 | 0.001 |
| BALACHANDRAN | 0.001 | 0.001 |
| Beena M P | 0.001 | 0.001 |
| BENNYCHAN | 0.001 | 0.001 |
| Binu Jose | 0.001 | 0.021 |
| DANNY JOSEPH | 0.001 | 0.001 |
| DEVADEV | 0.001 | 0.001 |
| Dhidhin | 0.001 | 0.021 |
| DILEESH | 0.001 | 0.001 |
| ELIZABATH MATHEW | 0.001 | 0.271 |
| Francis V | 0.001 | 0.021 |
| Hareesh Kumar | 0.001 | 0.521 |
| Harikrishnan MR | 0.001 | 0.101 |
| Indhu | 0.001 | 0.011 |
| INDURAJ | 0.001 | 1.251 |
| JAYACHANDRAN TK | 0.001 | 0.011 |
| JAYARAJ | 0.001 | 0.011 |
| Joyal Sebastian | 0.001 | 0.011 |
| Justin Jaimon | 0.001 | 0.001 |
| Kunjumon Worker | 0.001 | 0.011 |
| LEKSHMINARAYAN | 0.001 | 0.011 |
| Lissy Joy | 0.001 | 0.001 |
| MARY ASHLI | 0.001 | 0.001 |
| Naveen Kumar | 0.001 | 0.011 |
| NITHIN P S | 0.001 | 13.981 |
| P V SABU | 0.001 | 0.001 |
| Prasanth V P | 0.001 | 0.011 |
| PRAVEEN N | 0.001 | 0.001 |
| PT MARIAM | 0.001 | 0.011 |
| Rajesh K S | 0.001 | 0.131 |
| RAVEENDRAN P | 0.001 | 0.011 |
| REMYA P K | 0.001 | 0.001 |
| ROSHAN S ANTONY | 0.001 | 0.001 |
| SACHIN SAJIKUMAR | 0.001 | 0.301 |
| Sangeetha Staff | 0.001 | 0.001 |
| Sanooj | 0.001 | 0.321 |
| SANTHOSH R | 0.001 | 0.011 |
| Santhosh Sb | 0.001 | 0.001 |
| SARASAMMA | 0.001 | 0.281 |
| SEBASTIAN | 0.001 | 8.171 |
| Sebastian K A | 0.001 | 0.001 |
| Sharbin S | 0.001 | 0.001 |
| SHEEBA MADHU | 0.001 | 0.001 |
| Shibi | 0.001 | 0.011 |
| Shihabudheen | 0.001 | 0.001 |
| Shiva Worker | 0.001 | 0.011 |
| Simi | 0.001 | 0.011 |
| Sreeja Deepu | 0.001 | 0.051 |
| SREELEKSHMI STUDENT | 0.001 | 0.001 |
| Sudheesh D | 0.001 | 0.011 |
| Sujeesh N S | 0.001 | 0.011 |
| Thomas | 0.001 | 0.001 |



| | | |
|--|-----------------|-----------------|
| Unni Krishnan | 0.001 | 0.001 |
| UNNI TS | 0.001 | 0.001 |
| Vahid P N | 0.001 | 0.011 |
| Varghese | 0.001 | 0.011 |
| VINOD R | 0.001 | 0.001 |
| Vishnu Kumar | 0.001 | 0.001 |
| | 0.001 | |
| C I P D INTER CURRENT ACCOUNT | 1109.161 | 946.50 |
| Autism Inter Current | 200.001 | |
| Security Deposit (Anil kumar&Grace peter) | 52.001 | |
| ADVANCE FROM CUSTOMERS | 0.001 | 100.00 |
| ANANDAN | 100.001 | 100.00 |
| AYYAPPAN | 100.001 | 50.00 |
| BHAMA | 0.001 | 50.00 |
| Bhargavi | 0.001 | 100.00 |
| Chandrangathan | 100.001 | 40.00 |
| CHANDRIKA | 0.001 | 100.00 |
| GANESAN | 72.001 | 100.00 |
| KARTHIKEYAN | 100.001 | 200.00 |
| MADHAVAN | 200.001 | 100.00 |
| Muhammed | 100.001 | 100.00 |
| PARVATHY | 100.001 | 100.00 |
| PUSHKARAN | 100.001 | 100.00 |
| REGHURAMAN | 100.001 | 100.00 |
| SADASIVAN | 100.001 | 100.00 |
| SANKAR | 100.001 | 100.00 |
| Shaji | 100.001 | 100.00 |
| SIVASANKARAN | 100.001 | 100.00 |
| Sreedevi | 100.001 | 50.00 |
| Suseela | 9.001 | 9.44 |
| ADV. SIVADAS T N | 0.001 | 2.65 |
| Bhanumathy Amma | 0.741 | 50.00 |
| CHANDRASENAN | 50.001 | 10.00 |
| Jayakumar K C | 10.001 | 50.00 |
| PADMINI | 50.001 | 100.00 |
| PARVATHY AMMA | 100.001 | 8.35 |
| Rajamma | 0.001 | 10.00 |
| RAVINDRA NATHA KURUP | 10.001 | 1.75 |
| SHAJI KUMAR | 0.071 | 10.00 |
| SHAJI VARGHESE | 10.001 | 1.07 |
| TREESA JOSEPH | 1.071 | 50.00 |
| VALSALA | 50.001 | 0.00 |
| V G AMBUJAKSHI AMMA | 3.631 | |
| Santhamma L | 0.001 | |
| A R SHAJI | 2.111 | |
| Axis Bank A/C No. 921020001275502 | 0.001 | 3314.221 |
| | 0.001 | |
| | 3678.491 | 6552.121 |

Note No. 2.6 Short-Term Provisions

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|---------------------|---|--|
| PROFESSIONAL CHARGE | | |
| INTER CURRENT CIPD | 491.181 | 1014.011 |
| TOTAL | 491.181 | 1014.011 |

Note No. 2.8 Trade Receivables

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|-------------|---|--|
|-------------|---|--|

AABID A
 ABHAINAV, ABHINAND
 ABHRAHAM
 Aiswarya
 AKSHAY P S
 Alan Sebastian
 Amrutha Staff Nurse
 ANAKHA
 Ananda Padmanabhan
 ANANDHU
 ANIL GOPINATH
 ANILA RAJU
 ANJU NURSE
 Anoop M U
 ANOOP P
 ANSAR
 Antony Silverstor
 ARJUN G SUDHAKARAN
 ASHA STAFF
 ASHIK
 Aswathy Staff Nurse
 BENJAMIN PT
 Binu Canteen Staff
 BINU P P
 BIYA MADAM
 C M Joseph
 CP ANIRUDHAN
 DANIS MON
 Deepu K U
 DEVIKA V.S
 DHANALEKSHMI STAFF
 DILEEP KUMAR
 DR. ABSHAD
 EMMANUVEL
 Freddy Franklin
 GEETHA CLEANING STAFF
 GHOSH
 GIGI CHACKO
 GODSON P B
 Hareesh Kumar S
 HARIKUMAR S
 INDIRADEVI
 Isha Beevi
 Ismayel K
 JACKSON C.J
 JACOB K G
 JAYA SENAN
 Jayakrishnan
 JERIN JOSE
 JESNA STAFF
 JESTIN JOSEPH
 JITHU KS
 Kamalamma G
 KANCHANA
 Kannan S
 KRISHNAKUMAR PANICKER
 KRISHNAN UNNI
 L S Jishnu
 LALITHA
 LalithaSukumaran
 Lenin T V
 Louise V J
 MADHULAL STAFF
 MAYA CLEANIG STAFF
 MIDHILA PAI
 MINI NARAYANAN



| | |
|---------|---------|
| 0.201 | 0.201 |
| 30.331 | 30.331 |
| 0.021 | 0.021 |
| 0.081 | 0.081 |
| 0.171 | 0.401 |
| 0.051 | 0.051 |
| 0.011 | 0.011 |
| 190.741 | 106.871 |
| 0.061 | 0.061 |
| 0.091 | 0.091 |
| 0.061 | 0.061 |
| 0.101 | 0.101 |
| 0.021 | 0.021 |
| 0.571 | 0.571 |
| 0.561 | 0.561 |
| 1.061 | 1.061 |
| 0.401 | 0.401 |
| 0.011 | 0.021 |
| 0.661 | 0.661 |
| 0.031 | 0.031 |
| 0.011 | 0.011 |
| 0.241 | 0.241 |
| 0.041 | 0.041 |
| 0.001 | 0.001 |
| 0.201 | 0.201 |
| 0.001 | 0.001 |
| 0.201 | 0.201 |
| 0.001 | 0.001 |
| 0.041 | 0.041 |
| 0.161 | 0.161 |
| 0.051 | 0.051 |
| 0.061 | 0.061 |
| 0.001 | 0.001 |
| 0.111 | 0.111 |
| 0.001 | 0.001 |
| 11.511 | 11.511 |
| 0.061 | 0.061 |
| 0.101 | 0.101 |
| 0.001 | 0.001 |
| 0.011 | 0.011 |
| 22.511 | 2.571 |
| 0.111 | 0.111 |
| 5.281 | 5.281 |
| 0.201 | 0.201 |
| 0.001 | 0.001 |
| 0.001 | 0.001 |
| 0.021 | 0.021 |
| 0.251 | 0.251 |
| 0.041 | 0.041 |
| 0.081 | 0.081 |
| 0.021 | 0.021 |
| 0.031 | 0.031 |
| 0.021 | 0.021 |
| 21.791 | 0.151 |
| 0.001 | 0.001 |
| 0.061 | 0.061 |
| 60.261 | 60.261 |
| 0.691 | 0.691 |
| 0.001 | 0.001 |
| 1.831 | 1.831 |
| 0.211 | 0.211 |
| 0.091 | 0.081 |
| 2.111 | 2.111 |
| 1.821 | 23.551 |
| 0.021 | 0.021 |

| | | |
|------------------------------|---------|---------|
| Mithila | 0.041 | 0.041 |
| Mrs SARASWATHY PYARELAL(Med) | 1.131 | 1.131 |
| Mrs. Rakhi | 0.101 | 0.101 |
| Nadhiya | 0.051 | 0.051 |
| Nibin Kumar | 0.391 | 0.391 |
| Nirmal | 0.011 | 1.151 |
| Omana Ramanan | 0.691 | 0.691 |
| Paul Jalard | 0.411 | 0.411 |
| Pradeep | 0.261 | 0.261 |
| Prasanth mon | 0.001 | 0.001 |
| Praseetha Staff | 0.011 | 0.011 |
| PRAVEEN | 0.061 | 0.061 |
| Pushpalatha | 0.711 | 0.711 |
| RAHUL | 0.061 | 0.061 |
| RAJI | 0.041 | 0.041 |
| Ramani | 0.001 | 0.001 |
| Ratheesan R | 0.021 | 0.021 |
| REJEESH N | 0.001 | 0.001 |
| REJI ANAND | 0.551 | 0.551 |
| REJINA RATHESH | 1.001 | 1.001 |
| RESHMA S | 0.151 | 0.151 |
| Reshma S Chandana | 0.031 | 0.031 |
| RETNAMMA | 0.101 | 0.101 |
| S Indiradevi | 0.011 | 0.011 |
| SABIN A. Y. | 0.321 | 22.711 |
| Sandra Jossy | 0.101 | 0.101 |
| Sankara Narayanan | 0.001 | 0.001 |
| SANOJ R | 0.001 | 0.001 |
| SANTHAMMA K S | 15.711 | 15.711 |
| SARIN C A | 0.101 | 0.101 |
| Satheesh P | 0.011 | 0.011 |
| SATHYAN P M | 0.011 | 0.011 |
| SEBASTAIN | 15.411 | |
| Sebastian P x | 1.381 | 1.381 |
| SHAJI K S | 1.261 | 1.261 |
| SHALINI | 205.581 | 205.581 |
| Shanavas S | 0.001 | 0.001 |
| SHEFIN MUHAMMED | 0.001 | 0.001 |
| SHERIN | 0.051 | 0.051 |
| SHIBIN C S | 1.581 | 1.581 |
| Sidhiqul Akber | 0.201 | 0.201 |
| Sindhu T | 0.061 | 0.021 |
| Sivakumar | 0.051 | 0.051 |
| SONU STAFF NURSE | 0.051 | 0.051 |
| Soumya Staff | 0.101 | 0.071 |
| SREELATHA | 0.021 | 0.021 |
| Sreemon Worker | 0.011 | 0.011 |
| Sruthy P Pilla | 0.301 | 0.301 |
| Stephy V J | 0.341 | 0.341 |
| SUDHAKARAN | 8.621 | 8.621 |
| Sunanda | 0.051 | 0.051 |
| SUNEESH B | 0.041 | 0.041 |
| Sunil Joseph | 2.431 | 2.431 |
| Sunil Kumar K | 0.001 | 0.001 |
| Sunitha Padmanabhan | 11.801 | 11.801 |
| SURESH KS | 1.001 | 1.001 |
| Syam | 0.051 | 0.051 |
| SYAMALA THANKAPPAN | 0.881 | 0.881 |
| THANKAMMA STAFF | 0.001 | 0.001 |
| Thomas Staff | 0.011 | 0.011 |
| THOMAS VN | 0.001 | 0.001 |
| Transporation Charge | 0.061 | 0.061 |
| UMESH | 0.281 | 0.281 |
| V VENU | 0.001 | 0.001 |
| VINOBA | 0.001 | 0.001 |
| Vishnu | 0.011 | 0.011 |



| | | |
|--------------------------------|--------|-------|
| VISHNU BIJU | 0.011 | 0.011 |
| VISHNU P.V | 5.611 | 5.611 |
| Viswambaran | 0.141 | 0.141 |
| YAMUNA STAFF | 0.451 | 0.261 |
| Abdul Kareem | 2.521 | |
| Abhijith K Sajeev | 1.641 | |
| ABHIJITH P A | 0.111 | |
| Abhilash K K | 0.131 | |
| Akshay Joseph | 39.721 | |
| Amrutha K A | 0.751 | |
| Anil Abdul Khader | 0.301 | |
| Anjana Autism Staff | 0.031 | |
| Arjun K Suresh | 0.001 | |
| ASWATHY G NAIR | 0.001 | |
| Basheer Ahammed | 2.701 | |
| Biji (Admn. Officer) | 0.731 | |
| Bijulal | 0.001 | |
| DHANYA AUTISM STAFF | 0.001 | |
| Emmanuel VJ | 15.881 | |
| Gautham Vishnu | 6.741 | |
| Gokul G | 0.051 | |
| Hareesh H | 0.001 | |
| Harisree S | 0.501 | |
| Haritha Lab Tech | 0.001 | |
| Jayamol | 0.001 | |
| JOSEPH T K | 1.391 | |
| Josphin Sebastian | 0.081 | |
| Karthikeyan | 0.001 | |
| Laijumon P K | 0.131 | |
| MADANA DAS | 0.081 | |
| Madhu Joseph | 2.881 | |
| MANJU C/O DR.PYARELAL | 0.951 | |
| MANOJ CLEANING STAFF | 0.251 | |
| Manoj V | 0.651 | |
| Manu V Gopal | 0.071 | |
| Meera K S | 0.081 | |
| Mohanan D | 0.021 | |
| Mrs.Saraswathy Pyarelal (LAB) | 4.981 | |
| Navaneeth Prasad | 0.081 | |
| Nissar S | 0.001 | |
| Parvathy Prasad - CIPD Staff | 0.421 | |
| P J Francis | 6.611 | |
| RADHAMANIAMMA | 0.211 | |
| RAHUL P | 1.611 | |
| Remila Trust Staff | 0.001 | |
| RESHMI R SHENOY | 0.001 | |
| SANTHOSH VELAYUDHAN | 9.931 | |
| Sarath P M | 0.011 | |
| Seema Bino | 0.121 | |
| SHIBU M | 0.221 | |
| Shibu T.Madhavan | 0.001 | |
| Soniya | 0.001 | |
| Sreekanth K S | 0.751 | |
| SREEKUMAR BALAKRISHNAN | 3.911 | |
| Sreeni Krishna R | 0.011 | |
| SUBASH K D | 0.441 | |
| SUDEESH D | 37.291 | |
| THILAKAN C M | 0.051 | |
| VIBIN M | 0.501 | |
| VISHNU B | 5.001 | |
| Vishnu Surendran | 0.121 | |
| Xavier Andho | 0.001 | |
| ALPHA DRUGS | 3.081 | |
| BRUKLUN ASSOCIATES | 4.581 | |
| CEEVEE AGENCIES | 18.081 | |
| CENTRAL DRUG HOUSE | 7.121 | |



| | | |
|------------------------------------|--------|--------|
| CHANDRATHIL DRUG HOUSE | 61.861 | |
| GRACE PHARMA | 0.991 | |
| Green Specialities Private Limited | 37.161 | |
| INTER PHARMA | 2.741 | |
| JEEKAY ENTERPRISES | 10.911 | |
| JONARIN PIGMENTS PVT LTD | 1.071 | |
| KRISHNA PHARMACEUTICAL REMEDIES | 6.781 | |
| KVM WORKING WOMENS HOSTEL | 90.631 | |
| MEDNOX HEALTH CARE | 2.211 | |
| MEDWIN (Distributor) | 0.341 | |
| NIYA PHARMA | 68.021 | |
| ORIENTAL MEDICAL AND EQUIPMENT CO. | 6.981 | |
| PARAGON AGENCY | 22.571 | |
| TRAVANCORE PHARMA | 3.291 | |
| TRUST PHARMACEUTICALS | 48.351 | |
| UNI PHARMA | 5.921 | |
| UNIQUE PHARMA | 5.231 | |
| VARGHESE & COMPANY | 13.881 | |
| YESES AGENCIES AND PHARMACEUTICALS | 4.161 | |
| Medicine (Inter Current Geriatric) | 0.601 | |
| Abhilash S | 0.001 | 57.151 |
| Anil Kumar P | 0.001 | 52.081 |
| Aravindhakshan Nair | 0.001 | 34.981 |
| Sudhakara Kamath | 0.001 | 31.961 |
| VISHNU K P | 0.001 | 29.861 |
| Mariyam Marjan | 0.001 | 24.321 |
| AVINASH NANADAKUMAR | 0.001 | 23.141 |
| JITHIN K G | 0.001 | 19.711 |
| ASHISH | 0.001 | 18.921 |
| NIYA PHARMA | 0.001 | 15.741 |
| PRADEEP KB | 0.001 | 11.601 |
| PARAGON AGENCY | 0.001 | 10.251 |
| AABID A | 0.001 | 8.921 |
| ANIL KUMAR S (VARANAM) | 0.001 | 7.421 |
| CENTRAL DRUG HOUSE | 0.001 | 7.121 |
| CHANDRATHIL DRUG HOUSE | 0.001 | 6.871 |
| MARIA SOOSAN | 0.001 | 4.201 |
| INTER PHARMA | 0.001 | 2.741 |
| P J Antony | 0.001 | 2.541 |
| Sanoob P | 0.001 | 2.241 |
| Vithayathil Paper Products | 0.001 | 1.891 |
| ANIL KUMAR S | 0.001 | 1.351 |
| KIRAN K G | 0.001 | 0.801 |
| Aman Jyothish | 0.001 | 0.611 |
| Sibi Mary | 0.001 | 0.601 |
| Kochuthresia | 0.001 | 0.511 |
| AJAS A | 0.001 | 0.501 |
| AISWARYA SATHEESAN STAFF | 0.001 | 0.361 |
| Prasanth T G | 0.001 | 0.291 |
| Soha | 0.001 | 0.191 |
| Kuttappan T K | 0.001 | 0.161 |
| SUJITHA TRUST STAFF | 0.001 | 0.141 |
| Leela Abraham | 0.001 | 0.131 |
| Vineetha Nurse | 0.001 | 0.091 |
| Yedhukrishnan Shibu | 0.001 | 0.081 |
| MARY BINCY STAFF NURSE | 0.001 | 0.061 |
| ASHNAMOL S | 0.001 | 0.051 |
| P J Kurian | 0.001 | 0.051 |
| VASATHY CLEANING STAFF | 0.001 | 0.051 |
| Mrs. Girija | 0.001 | 0.041 |
| Harikrishnan MR | 0.001 | 0.021 |
| VINEETHASTAFF NURSE | 0.001 | 0.011 |
| Akhil Babu | 0.001 | 0.011 |
| Shagitha | 0.001 | 0.011 |
| AJESH C K | 0.001 | 0.011 |
| AKHIL S | 0.001 | 0.011 |



| | | |
|------------------------------|-----------------|----------------|
| Nissar | 0.001 | 0.011 |
| Sachu Satheeshan | 0.001 | 0.011 |
| Akhil D | 0.001 | 0.001 |
| Ambili Cleaning Staff | 0.001 | 0.001 |
| Sreeju Sreenivasan | 0.001 | 0.001 |
| Aneesh Kumar | 0.001 | 0.001 |
| Aby Md | 0.001 | 0.001 |
| AMBIKA VASUDEVAN | 0.001 | 0.001 |
| Baiju Mathew | 0.001 | 0.001 |
| Chithra Vibilash | 0.001 | 0.001 |
| SAFE CARE | 0.001 | 0.001 |
| LEELAMMA MATHEW | 6.571 | 2.451 |
| PARAMESWARAN PILLAI | 0.331 | 0.331 |
| PRASANNAKUMARI V K | 2.351 | 7.321 |
| SANTHAMMA L | 0.001 | 3.301 |
| SUDHEERAN C/O AISWARYA STAFF | 0.001 | 3.611 |
| V G AMBUJAKSHI AMMA | 0.001 | 3.051 |
| JENET DCRUZ | 3.821 | |
| S Andrews Moraise | 1.681 | |
| Anilkumar S | 0.541 | |
| UNIVERSAL ELECTRICALS | 3.281 | 3.281 |
| Adhvik Arun | 0.601 | |
| AMAY | 5.501 | |
| ANTONY THOMAS TIJO | 0.801 | |
| ARAV | 3.001 | |
| Ethan Jeemon | 0.901 | |
| Inter Current Geriatric Care | 200.001 | |
| KOCH OUSEPH | 6.501 | |
| LEON | 1.201 | |
| RAYAN | 10.001 | |
| | 1459.541 | 942.801 |

Note No. 2.9 Cash & Cash Equivalents

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|-----------------------------------|---|--|
| Cash in hand | 285.821 | 561.191 |
| Axis Bank-5515 | 690.211 | 394.251 |
| Axis Bank-5528 | 0.921 | 248.791 |
| Canara Bank-0539 | 64.081 | 64.081 |
| Axis Bank A/C No. 921020001275502 | 181.471 | |
| TOTAL | 1222.501 | 1268.311 |

Note No. 2.10 Deposits

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|----------------------------------|---|--|
| Axis Bank FD No.922040081529136 | 81.271 | 76.281 |
| Axis Bank FD No.922040086983423 | 103.581 | 97.581 |
| Axis Bank FD No.922040091662577 | 185.051 | 173.791 |
| Axis Bank FD No.923040055029575 | 81.971 | 76.851 |
| Axis Bank FD No.923040059761280 | 195.211 | 183.051 |
| Axis Bank FD No.923040065462768 | 108.191 | 101.401 |
| Axis Bank FD No.923040070397497 | 101.861 | 95.521 |
| Axis Bank FD No. 923040078101098 | 184.971 | 173.541 |
| Axis Bank FD No.923040081248591 | 127.531 | 119.961 |
| Axis Bank FD No.923040092943867 | 278.011 | 260.831 |
| Axis Bank FD No.923040101616319 | 89.491 | 83.981 |
| Axis Bank FD No.924040055130698 | 105.581 | 99.101 |
| Axis Bank FD No.924040063328836 | 115.411 | 108.231 |
| Axis Bank FD NO924040074373328 | 154.121 | |
| ELECTRICITY DEPOSIT | 83.441 | 83.441 |

| | | |
|--------------|-----------------|-----------------|
| TOTAL | 1995.681 | 1733.531 |
|--------------|-----------------|-----------------|

Note No. 2.11 Short-Term Loans and Advances

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|-------------------------|--|---|
| GERIATRIC INTER CURRENT | 1109.161 | 946.501 |
| AUTISM INTERCURRENT | 491.181 | 1014.011 |
| | 0.001 | |
| TOTAL | 1600.331 | 1960.511 |

Note No. 2.12 Other Current Assets

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|---------------------------|--|---|
| CGST | 199.651 | 184.751 |
| KERALA FLOOD CESS | 1.411 | 1.411 |
| SGST | 199.631 | 184.751 |
| TDS RECEIVABLE | 19.911 | 17.691 |
| MISCELLANEOUS EXPENDITURE | 13.201 | 21.181 |
| Interest on FD Receivable | 8.281 | 8.281 |
| TDS PAYABLE | 0.391 | -0.401 |
| TDS RECEIVABLE | -2.311 | -2.311 |
| EXCESS RENT PAID | 0.001 | 2.501 |
| New Project | | |
| RCM Receivable | | |
| Garment Unit | | |
| Tds on Professional | | |
| TOTAL | 440.151 | 417.861 |

Deferred Tax Asset (Net)

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|--|--|---|
| OPENING BALANCE | 581.571 | 508.411 |
| DEPRECIATION AS PER IT ACT | 2416.211 | 2759.081 |
| DEPRECIATION AS PER COMPANIES ACT | 2506.391 | 3040.461 |
| | 90.171 | 281.381 |
| DEFERRED TAX ASSET DURING THE YEAR | 23.451 | 73.161 |
| | 605.021 | 581.571 |



Note No. 2.20 Related Party Disclosure

(A) Related Parties and their relationship :

I. Key Management Personnel [Para 3(d) of AS-18]:

- 1 PYARELAL VELIYIL VELAYUDHAN
- 2 Mrs.SARASWATHY PYARELAL

Director
Director

II. Enterprises/Personnel under Significant Influence of Key Management Personnel and their Relatives [Para 3(e) of AS-18]:

M/s.....
M/s.....

(B) Related Parties Transactions:

| Related Parties Transactions: | | Nature of Transaction | Amount of transaction in Rs. | | | | Outstanding Balance at the end of the Current year | Outstanding Balance at the end of the Previous year |
|--|--|-----------------------|------------------------------|----------------|----------------------|--------------|--|---|
| | | | During Current Year | | During Previous year | | | |
| | | | Receipt | Payment | Receipt | Payment | | |
| 1. Transaction during the year Key Management Personnel PYARELAL VELIYIL VELAYUDHAN Mrs.SARASWATHY PYARELAL | | Loan Loan | 256.17 0.00 | 256.17 0.00 | 506.08 0.00 | 0.00 0.00 | 26999.97 850.00 | 26999.97 850.00 |
| | | | | | | | 27849.97 | 27849.97 |
| 2. Enterprises in which Key Management Personnel is interested:Pvt Ltd.Pvt Ltd. | | | | | | | | |

Contingent Liabilities

No. Claims against the company not acknowledged as debts:

CURRENT YEAR: NIL
PREVIOUS YEAR: NIL

No. Estimated amount of contracts remaining to be executed on capital account and not provided for:

CURRENT YEAR: NIL
PREVIOUS YEAR: NIL

No. In the opinion of the Board of Directors, the current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.



No. Balances with Trade Receivables / Trade Payables and Loans & advances are Subject to confirmation

No. The ratios as per the latest amendment to Schedule III are as below:

| | | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|--|--|---|--|
| 1 Current Ratio (Total current assets/Current liabilities) [Current liabilities: Total current liabilities - Current maturities of non-current borrowings and lease obligations] | | 1.83 | 0.51 |
| 2 Net Debt Equity Ratio (Net debts/ Average equity) [Net debt: Non-current borrowings + Current borrowings + Non-current and current lease liabilities - Current investments - [Equity: Equity share capital + Other equity + Hybrid perpetual securities] | | (2.81) | (6.43) |
| 3 Debt service coverage ratio (EBIT/Net finance charges + Interest income from group companies + Scheduled principal repayments of non-current [Net finance charges: Finance costs (excluding interest on current borrowings) - Interest income - Dividend income from current | | NOT APPLICABLE | NA |
| 4 Return on Equity (%) (Profit after tax (PAT)/ Average Equity) [Equity: Equity share capital + Other equity + Hybrid perpetual securities] | | 0.16 | 0.44 |
| 5 Inventory turnover ratio (in days)* (Average inventory/Sale of products in days) "Ratios related to turnover not applicable to the company since there are no revenue from operations" | | NOT APPLICABLE | NA |
| 6 Debtors turnover ratio (in days) (Average trade receivables/Turnover in days) [Turnover: Revenue from operations] "Ratios related to turnover not applicable to the company since there are no revenue from operations" | | NA | NA |
| 7 Trade payables turnover ratio (in days) (Average Trade Payables/Expenses) [Expenses: Total Expenses - Finance Cost - Depreciation and Amortisation Expense - Employee Benefit Expenses in respect of "Ratios related to turnover not applicable to the company since there are no revenue from operations" | | 0.10 | 0.05 |
| 8 Net capital turnover ratio (in days) (Average working capital/Turnover) [Working capital: Current assets - Current liabilities] [Current liabilities: Total current liabilities - Current maturities of long- [Turnover: Revenue from operations] "Ratios related to turnover not applicable to the company since there are no revenue from operations" | | NOT APPLICABLE | NA |
| 9 Net profit ratio (%)* (Net profit after tax/Turnover) [Turnover: Revenue from operations] | | -0.0842 | -0.1079 |

| | | |
|---|----------------|---------|
| 10 Return on Capital Employed (%) (EBIT/Capital employed) [Capital Employed: Equity share capital + Other equity + Hybrid perpetual securities + Non current borrowings + Current [EBIT: Profit before taxes +/(-) Exceptional items + Net finance charges] | -0.0720 | -0.1251 |
| 11 Return on investment (%) (Net gain/(loss) on sale/fair value changes of mutual funds/Average investment funds in current investments) | NOT APPLICABLE | NA |

No. Previous year's figures have been regrouped /rearranged wherever necessary to make them comparable with current year's figures.

For and on behalf of the Board

For
KVM HEALTH AND EDUCATION PVT. LTD.

For
KVM HEALTH AND EDUCATION PVT. LTD.

PYARELAL VELIYIL VELAYUDHAN
(Director)
DIN: 02095050

SARASWATHY PYARELAL
(Director)
DIN: 8763712

Place :Alappuzha
Date : 06-09-2025



For M/s. **ABDUL RAHIM & CO**
(Chartered Accountants)
Firm's Regn. No. 000006S

[Signature]

CA Muhammad Shafeeq A
Memb.No:028189
UDIN: 25028189BMILQV7498



KVM HEALTH & EDUCATION PRIVATE LIMITED
Note No: 2.7 - SCHEDULE OF FIXED ASSETS AS PER COMPANIES ACT 2013

| PARTICULARS | GROSS BLOCK | | | | ACCUMULATED DEPRECIATION | | | | | Net Block | |
|-----------------------------|--|---------------------------|---------------------------|---|------------------------------|---|--------|---------------------------|-----------------------|---|--|
| | Figures as at the end of previous reporting period | Additions during the year | Deletions during the year | Figures as at the end of current reporting period | Depreciation upto 01.04.2024 | Depreciation eliminations during the year | Rate | Depreciation for the year | Total Depreciation | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
| AC | 2,24,976.00 | | | 2,24,976.00 | 1,53,252.81 | | 31.23% | 22,391.15 | 1,75,651.97 | 49,324.03 | 71,723.19 |
| BUILDING RENNOVATION | 1,61,65,302.73 | | | 1,61,65,302.73 | 52,17,521.67 | | 9.50% | 10,40,031.20 | 52,57,560.87 | 99,67,741.86 | 1,09,47,781.06 |
| CCTV | 1,57,179.93 | 30,550.00 | | 1,87,729.93 | 91,846.74 | | 31.23% | 28,101.83 | 1,19,950.57 | 67,779.36 | 65,333.19 |
| COMPUTER | 35,500.01 | 1,60,701.00 | | 2,59,201.01 | 87,748.37 | | 63.16% | 27,651.87 | 1,15,433.25 | 1,43,767.76 | 10,751.64 |
| FIRE EXTINGUISHER | 5,850.00 | 24,780.00 | | 33,630.00 | 6,870.57 | | 31.23% | 7,811.56 | 14,685.13 | 18,944.87 | 1,979.43 |
| FURNITURE & FIXTURES | 15,52,676.44 | | | 15,62,676.44 | 10,28,566.68 | | 31.23% | 1,66,801.48 | 11,95,369.16 | 3,67,307.28 | 5,34,109.76 |
| GENERATOR | 3,02,542.00 | | | 3,02,542.00 | 2,34,874.24 | | 31.23% | 21,131.64 | 2,56,006.88 | 26,535.12 | 67,667.76 |
| EPBEX | 59,751.00 | | | 59,751.00 | 52,623.95 | | 63.16% | 4,501.44 | 57,125.40 | 2,625.60 | 7,127.05 |
| PRINTER EPSON-DOTMATRIX | 26,059.32 | | | 26,059.32 | 23,434.47 | | 63.16% | 1,651.86 | 25,092.32 | 967.01 | 2,624.85 |
| AVERSION THERAPY MACHINE | 14,000.00 | | | 14,000.00 | 12,581.40 | | 63.60% | 901.23 | 13,483.63 | 516.37 | 1,418.60 |
| LAB SOFTWARE | 21,240.00 | | | 21,240.00 | 20,003.44 | | 63.16% | 781.01 | 20,784.45 | 455.55 | 1,236.56 |
| MEDICAL OXYGEN CYLINDER | 36,030.00 | | | 36,030.00 | 21,789.54 | | 31.23% | 4,441.30 | 26,236.84 | 9,793.15 | 14,240.46 |
| SURGICAL EQUIPMENT | 2,02,175.00 | | | 2,02,175.00 | 1,28,975.96 | | 31.23% | 22,860.06 | 1,51,836.02 | 58,338.98 | 73,199.04 |
| TALLY - A.M. SOLUTIONS | 58,000.00 | | | 58,000.00 | 54,555.22 | | 63.16% | 2,175.72 | 56,730.94 | 1,269.06 | 3,444.78 |
| TELEPHONE | 18,899.00 | | | 18,899.00 | 11,672.33 | | 31.23% | 2,256.89 | 13,929.22 | 4,969.78 | 7,226.67 |
| UPS | 68,300.00 | | | 68,300.00 | 64,243.48 | | 63.16% | 2,562.10 | 66,805.58 | 1,494.42 | 4,056.52 |
| WALKER | 5,320.00 | | | 5,320.00 | 3,393.85 | | 31.23% | 601.54 | 3,995.39 | 1,324.61 | 1,926.15 |
| WATER PURIFIER | 78,000.01 | | | 78,000.01 | 47,423.87 | | 31.23% | 9,548.93 | 56,972.80 | 21,027.21 | 30,576.14 |
| WATER TANK | 30,229.05 | | | 30,229.05 | 16,666.71 | | 31.23% | 4,235.52 | 20,902.23 | 9,325.82 | 13,562.34 |
| WEBSITE | 21,000.00 | | | 21,000.00 | 19,856.32 | | 63.16% | 722.35 | 20,578.67 | 421.33 | 1,143.68 |
| WIFI CAMERA | 4,500.00 | | | 4,500.00 | 2,699.57 | | 31.23% | 562.27 | 3,261.85 | 1,238.15 | 1,800.43 |
| DISH TV | 5,000.00 | | | 5,000.00 | 3,181.62 | | 31.23% | 567.88 | 3,749.50 | 1,250.50 | 1,818.38 |
| COFFEE VENDING MACHINE | 15,000.00 | | | 15,000.00 | 13,880.13 | | 63.16% | 707.31 | 14,587.44 | 412.56 | 1,119.87 |
| BIOMETRIC FINGERING MACHINE | 5,074.00 | | | 5,074.00 | 4,540.28 | | 63.16% | 337.10 | 4,877.38 | 196.52 | 533.72 |
| LAB EQUIPMENT | 13,89,271.60 | | | 13,89,271.60 | 11,91,394.80 | | 45.07% | 89,183.08 | 12,80,577.87 | 1,08,693.73 | 1,97,876.80 |
| PRINTER | 42,790.68 | | | 42,790.68 | 39,157.68 | | 63.16% | 39,157.68 | 39,157.68 | 3,633.00 | 3,633.00 |
| REFRIGERATOR | 41,269.00 | | | 41,269.00 | 26,767.92 | | 31.23% | 4,528.69 | 31,296.61 | 9,972.39 | 14,501.08 |
| VEHICLE | 5,11,579.00 | | | 5,11,579.00 | 1,26,689.39 | | 39.30% | 1,51,261.62 | 2,77,951.00 | 2,33,628.00 | 3,84,889.61 |
| SCANNER | 6,150.00 | | | 6,150.00 | 2,713.72 | | 63.16% | 2,170.36 | 4,884.07 | 1,265.93 | 3,436.28 |
| Washing Machine | | 37,490.00 | | 37,490.00 | | | 25.89% | 2,606.04 | 2,606.04 | 34,883.96 | |
| BUILDING | 65,73,946.52 | | 1,16,400.00 | 64,57,546.52 | 6,24,524.92 | | 9.50% | 5,54,137.35 | 11,78,661.97 | 52,78,884.55 | 55,73,946.52 |
| Furniture & Fittings | 2,50,937.00 | | | 2,50,937.00 | 1,31,670.43 | | 31.23% | 37,246.95 | 1,68,917.38 | 82,019.62 | 1,73,428.20 |
| Computer | 46,400.00 | | | 46,400.00 | 31,406.37 | | 63.16% | 9,469.98 | 40,876.34 | 3,523.66 | 40,699.33 |
| ELECTRICAL FITTINGS | 1,52,912.00 | | | 1,52,912.00 | 18,307.55 | | 10.00% | 13,460.45 | 31,767.99 | 1,21,144.01 | 1,49,560.50 |
| EPBEX | 4,130.00 | | | 4,130.00 | 2,832.30 | | 63.16% | 819.63 | 3,651.93 | 478.07 | 3,522.54 |
| Generator | 5,50,000.00 | | | 5,50,000.00 | 2,53,480.36 | | 31.23% | 1,23,833.08 | 3,77,313.44 | 2,72,686.55 | 5,76,588.11 |
| HOSPITAL FURNITURE | 4,67,338.00 | | | 4,67,338.00 | 1,78,397.90 | | 31.23% | 90,235.99 | 2,68,633.90 | 1,98,704.10 | 4,20,554.28 |
| METER BOARD | 63,552.00 | | | 63,552.00 | 8,251.31 | | 10.00% | 5,330.07 | 13,781.38 | 49,770.52 | 61,445.21 |
| MOBILE PHONE | 14,799.00 | | | 14,799.00 | 2,311.02 | | 13.91% | 1,737.08 | 4,048.10 | 10,750.90 | 14,505.73 |
| PANNEL BOARD FOR GENERATOR | 78,684.00 | | | 78,684.00 | 10,215.99 | | 10.00% | 6,846.80 | 17,062.79 | 61,621.21 | 76,075.57 |
| SPEAKER PHONE | 1,299.00 | | | 1,299.00 | 438.54 | | 31.23% | 268.72 | 707.26 | 591.74 | 1,251.21 |
| TELEVISION | 2,25,979.00 | | | 2,25,979.00 | 1,69,090.92 | | 63.16% | 35,930.51 | 2,05,021.43 | 20,957.57 | 1,54,419.31 |
| WATER COLLECTION TANK | 18,086.00 | | | 18,086.00 | 6,180.35 | | 31.23% | 3,718.13 | 9,898.49 | 8,187.51 | 17,312.27 |
| TOTAL | 2,97,37,727.29 | 2,53,521.00 | 1,16,400.00 | 2,98,64,848.29 | 1,01,46,034.71 | 0.00 | | 25,06,388.44 | 1,26,52,423.16 | 1,72,12,425.13 | 2,07,33,646.79 |

*As per Schedule 2 of Companies Act 2013 no amount shall be charged as depreciation in excess of 95% of original cost of asset, Hence in respect of COMPUTER, PRINTER the depreciation during the year is restricted to the amount which will make the WDV of the asset at 5% of the original cost.