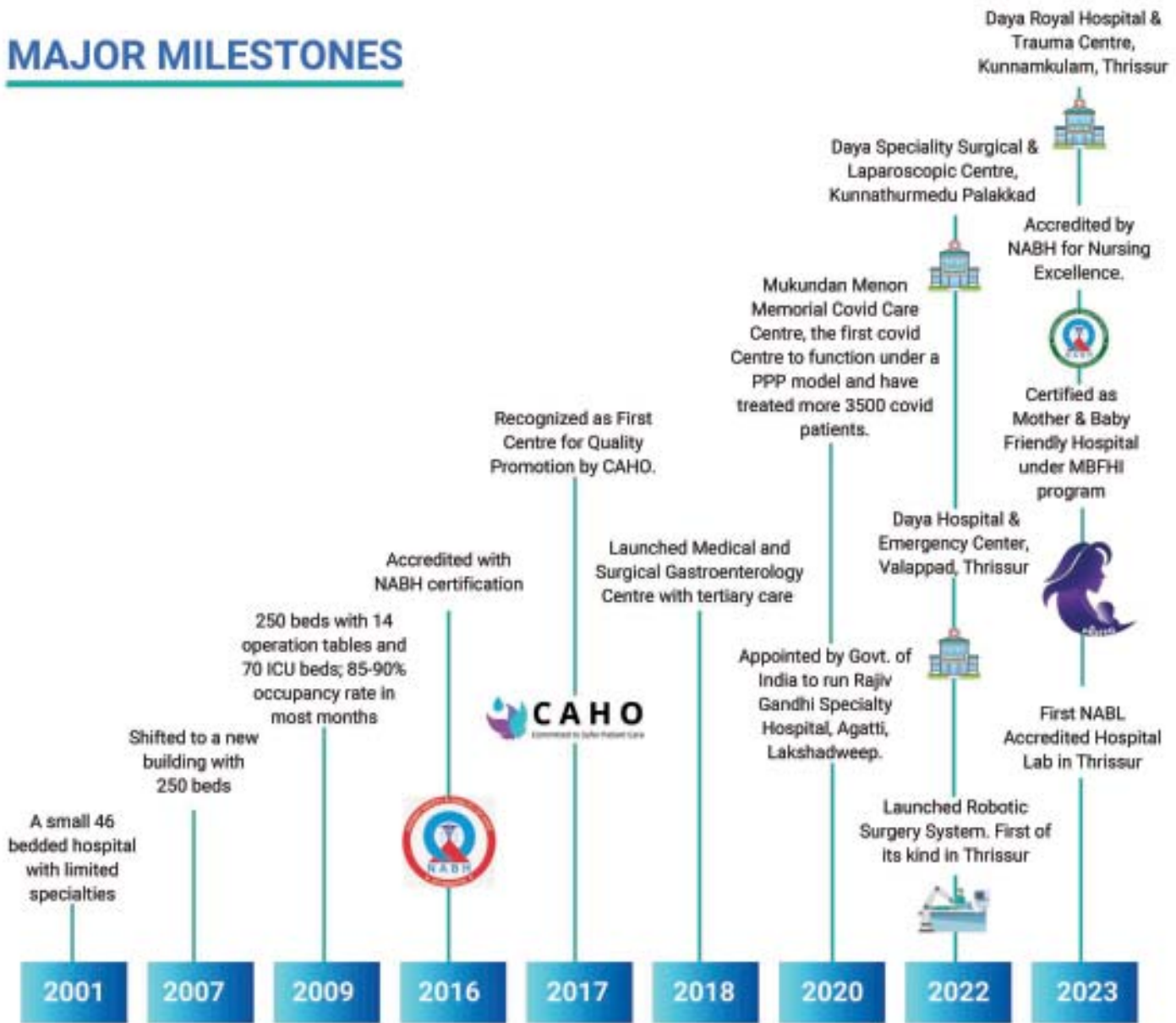




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**47<sup>th</sup>**  
**Annual Report**  
**2023-24**

# MAJOR MILESTONES



# ACHIEVEMENTS





പരരക്ഷ എന്ന പേരിൽ പ്രാഥമിക പരിചരണ പരിശീലന ക്ലാസ്സുകളിലൂടെ ഇതുവരെ 30000 പേർക്ക് പരിശീലനം നൽകി.



അത്യാഹിതഘട്ടങ്ങളിൽ തൽസ്ഥാനത്തുനിന്ന് തന്നെ ഫോണിൽ ബന്ധപ്പെട്ടാൽ ജീവൻരക്ഷാ പരിചരണ നിർദ്ദേശങ്ങൾ സൗജന്യമായി നൽകുന്ന എയ്ഞ്ചൽസ് ഓഫ് തൃശൂർ പദ്ധതിയിൽ ദയ ആശുപത്രിയും പങ്കാളിയാണ്.



കേരളത്തിലെ അതിദാരിദ്ര്യ നിർമാർജ്ജന പദ്ധതിയിൽ ദയ ആശുപത്രിയും പങ്ക് ചേരുന്നു.



**പ്രൊഫ. കെ.പി. അഹമ്മദ് കോയ**

ഉജ്ജിലേക്കുണർന്നു  
നിശ്ശബ്ദം ചലിച്ചു ചിരിച്ചു  
സുസ്മേരവദനനാം  
കോയ സാർ  
നമ്മെ പിരിഞ്ഞു പോയി...

**സ്മരണാഞ്ജലിയ്ക്ക്!**



# **DAYA GENERAL HOSPITAL LIMITED**

[Formerly Medical Centre Trichur Limited]

No. V/302 & 303, Shoranur Road, Near Viyyur Bridge  
Thiruvambadi P O, Thrissur - 680 022. Kerala.

E-mail: [daya.hospital@gmail.com](mailto:daya.hospital@gmail.com)

Ph : 0487-2475100 (30 Lines), 2334690  
2330543, 2323869, 3501000

## **BALANCE SHEET, PROFIT & LOSS ACCOUNT WITH NOTES & REPORTS**

**YEAR ENDED 31.03.2024**

# **DAYA GENERAL HOSPITAL LIMITED**

**[Formerly Medical Centre Trichur Limited]**

**No. V/302 & 303, Shornur Road, Near Viyyur Bridge, Thiruvambadi P O**

**Thrissur - 680 022. Kerala., E-mail: [daya.hospital@gmail.com](mailto:daya.hospital@gmail.com)**

**Ph : 0487-2475100 (30 Lines), 2334690, 2330543, 2323869, 3501000**

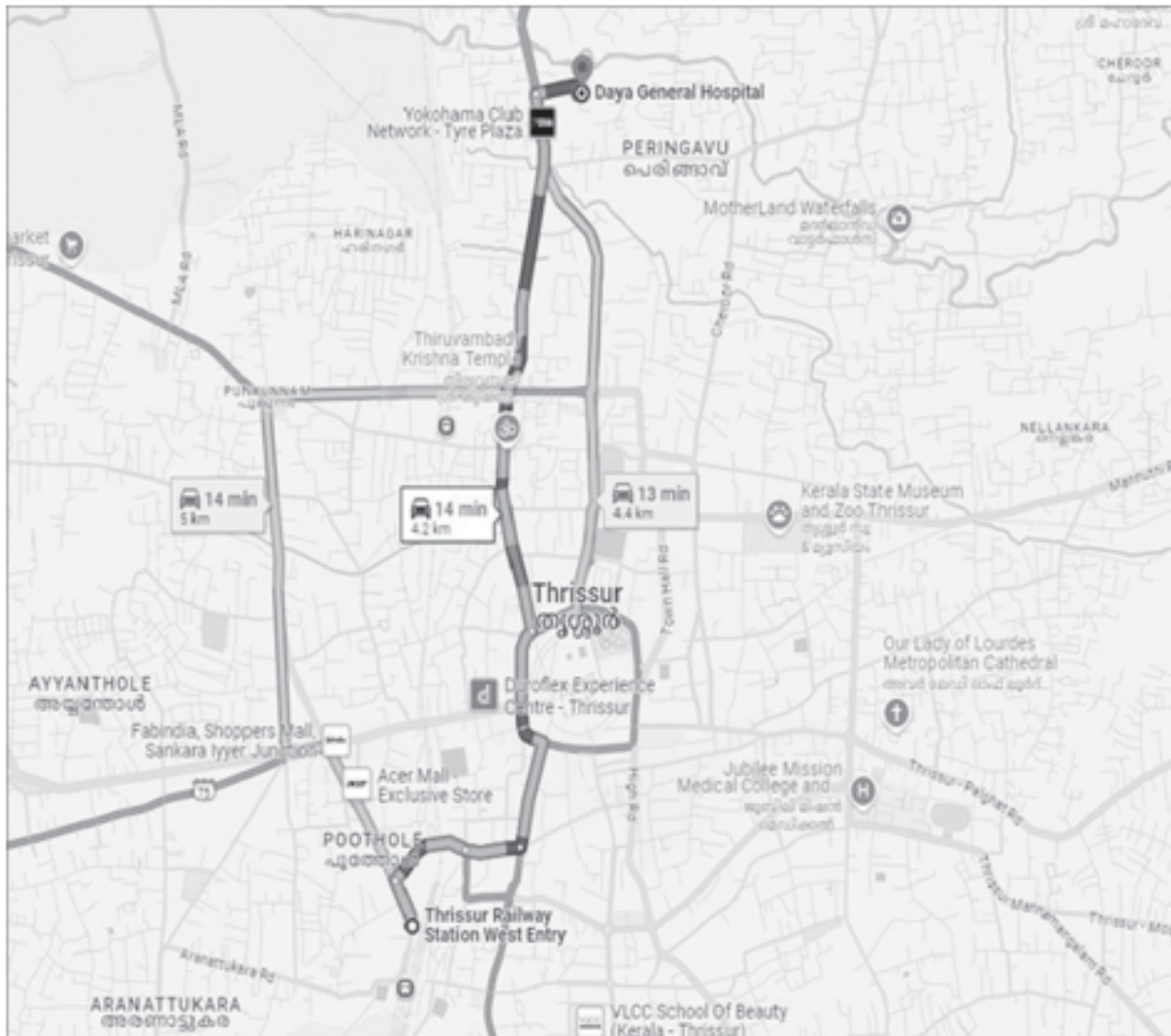
## **LIST OF DIRECTORS AS ON 04.07.2024**

01	Dr. V K ABDUL AZEEZ	Managing Director
02	Dr. RAVINDRAN T K	Director
03	Mr. SHAMSUDHEEN A K	Director
04	Mr. P ABDUL REZAK	Director
05	Mr. ABDUL JABBAR M M	Director
06	Mr. P MOHAMMED ABDUL RAHIMAN	Director
07	Dr. MUKESH MUKUNDAN	Director
08	Mr. NOUSHAD K B	Director
09	Mrs. FATHIMA M M	Director
10	Mr. UMAR AMMU	Director
11	Dr. SAHEER NEDUVANCHERY	Director
12	Mr. SUJEER V V	Director
13	Dr. FAZIL ABUBAKAR	Director
14	Mr. ABDUL JEBBAR P B	Director
15	Mr. KUZHIYIL PARAMBIL AHAMMED RASHEEQE	Additional Director
16	Mr. MARATHETHIL HASSAN MUHAMMED BASHEER	Independent Director
17	Mr. THRIVIKRAMAN PERINDIRI CHENATH	Independent Director

HOSPITAL ADMINISTRATOR  
K. JAYARAJAN

AUDITORS  
V. VENUGOPALAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

## ROUTE MAP OF THE ANNUAL GENERAL MEETING VENUE



## **DAYA GENERAL HOSPITAL LIMITED**

**CIN : U85110KL1977PLC002877**

**Regd Office : No. V/302 & 303, Shornur Road, Near Viyyur Bridge, Thrissur - 680 022.**

**Web site :dayageneralhospital.com**

**Email : daya.hospital@gmail.com**

**Ph : 0487-2323869**

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### **NOTICE**

Notice is hereby given that the 47<sup>th</sup> Annual General Meeting of the members of **Daya General Hospital Limited** will be held as shown below:

Date : **30<sup>th</sup> July, 2024**

Day : **Tuesday**

Time: **11.00 A.M**

Venue: At the registered office of the Company situated at No. V/302 & 303, Shornur Road, Near Viyyur Bridge, Thrissur, Kerala-680022, India.

To transact the following business:

#### **ORDINARY BUSINESS:**

**1. To receive, consider and adopt the Audited financial statements including Balance Sheet of the Company as at March 31, 2024, the Profit & Loss Account and the Cash Flow Statement for the year ended on that date together with all the notes annexed and the Directors' and Auditors' Reports thereon and in this regard, to pass the following resolution as Ordinary Resolution**

To consider and if thought fit, to pass with or without modification(s), the following resolution as Ordinary Resolution;

**"RESOLVED THAT** the audited financial statements including Balance Sheet of the Company as at March 31, 2024, the Profit & Loss Account and the Cash Flow Statement for the year ended on that date together with all the notes annexed and the Directors' Report, Auditors' Report and Cost Audit Report thereon, placed before the meeting, be and are hereby considered and adopted."

**2. To confirm the payment of Interim dividend on equity shares declared for Financial Year 2023-2024 and to approve and declare the payment of Final dividend on equity shares for the year ended 31<sup>st</sup> March,2024**



To consider and if thought fit, to pass with or without modification(s), the following resolution as Ordinary Resolution:

**“RESOLVED THAT** the interim dividend @70% (i.e., 700/- per share) on 42,522 Equity shares of Rs.1000/- each paid to the shareholders as per the resolution passed by the Board of Directors at their meeting held on 13<sup>th</sup> February, 2024 be and is hereby noted and confirmed as the Interim Dividend for the Financial year 2023-2024.”

**“RESOLVED FURTHER THAT** a final dividend @ 70% (i.e., 700/- per share) on 42,522 Equity Shares of Rs.1000/- each aggregating to Rs. 2,97,65,400/- as recommended by the Board of Directors of the Company for the financial year ended 31<sup>st</sup> March, 2024, be and is hereby declared and the same be paid to the eligible members of the Company as per the provisions of the Companies Act, 2013.

**3. To appoint a Director in place of Mr. Saheer Neduvenchery (DIN: 08267624) Director, who retires by rotation**

To consider and if thought fit, to pass with or without modification(s), the following resolution as Ordinary Resolution:

**“RESOLVED THAT** pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Saheer Neduvenchery (DIN:08267624), who retires by rotation at this meeting and being eligible has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation.”

**4. To appoint a Director in place of Mr. Umar Ammu (DIN: 08259895) Director, who retires by rotation**

To consider and if thought fit, to pass with or without modification(s), the following resolution as Ordinary Resolution:

**“RESOLVED THAT** pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Umar Ammu (DIN: 08259895), who retires by rotation at this meeting and being eligible has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation.”

**5. To appoint a Director in place of Mr. Abdul Jebbar (DIN: 03105880) Director, who retires by rotation and being eligible offers himself for re-appointment in this regard**

To consider and if thought fit, to pass with or without modification(s), the following resolution as Ordinary Resolution:

**“RESOLVED THAT** pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Abdul Jebbar (DIN: 03105880), who retires by rotation at this meeting and being eligible has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation.”

#### **SPECIAL BUSINESS:**

#### **6. To Regularize appointment of Additional Director Mr. Kuzhiyil Parambil Ahammed Rasheeque (DIN:02202130) as Director of the Company**

To consider and if thought fit, to pass with or Without modification, the following resolution, as an Ordinary Resolution:

**“RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 (‘the Act’) and the Companies (Appointment and Qualifications of Directors) Rules, 2014, as amended from time to time, Mr. Kuzhiyil Parambil Ahammed Rasheeque (DIN: 02202130), who was appointed as an Additional Director by the Board on 07<sup>th</sup> June, 2024 and who holds office upto the date of this Annual General Meeting in terms of Section 161 of the Act be and is hereby appointed as a Director of the Company.”

#### **7. To appoint Cost Auditor in the Company**

To consider and, if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

**“RESOLVED THAT** pursuant to section 148 (3) of the Companies Act, 2013 (the Act) and rule 6(2) of the Companies (Cost records and Audit Rules) 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force), based on the recommendation put forward by the Audit Committee, the consent of the Board of Directors be and is hereby accorded to appoint Ms. Sindhu Mohan T, Cost Accountant (Proprietor of SS & Associates) Poruthur Building, Near Mount Carmel Church P.O, Mundur, Thrissur - 680541, as the Cost Auditor of the Company based on their consent letter dated 28.06.2024, to conduct audit of cost records made and maintained by the Company pertaining to Health services for financial year commencing on 01.04.2024 and ending on 31.03.2025 at a remuneration as may be decided by the Board in consultation with the Cost Auditor which shall be subject to ratification by members in the ensuing General Meeting of the Company.

**RESOLVED FURTHER THAT** Dr. Valiakath Kuttippurathel Abdul Azeez, Managing Director (DIN: 00860120) of the Company or any other Directors of the Company be and is hereby authorized to submit the necessary intimation in E-Form CRA-2 with Registrar of Companies, Kerala & Lakshadweep for appointment of Cost Auditors by the Company and to do all such other acts as may be necessary from time to time to make the Resolution effective.”

**8. To ratify the remuneration payable to the Cost Auditor**

To consider and, if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

**“RESOLVED THAT** pursuant to the provisions of Section 148(3) of the Companies Act, 2013 read with Rule 14 of Companies (Audit and Auditors) Rules, 2014 and other applicable provisions of the Companies Act, 2013, the remuneration of 30,000/- (Rupees Thirty Thousand Only) to CMA Sindhu Mohan T (Proprietor- SS & Associates, FRN No. 003506), for conducting Cost Audit of the Company for the financial year 2024-2025, as approved by the Board of Directors of the Company, be and is hereby ratified.”

**9. To re- appoint Mr. P.C Thrivikraman as the Independent Director (Non-Executive) (DIN: 10245742) of the Company for a period of five year**

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

**“RESOLVED THAT** pursuant to the provisions of Sections 149,150 and 152 and other applicable provisions, if any, of the Companies Act,2013(‘the Act’) read with Schedule IV to the Act, the Companies Appointment and Qualification of Directors) Rules, 2014 including any other rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force) and in accordance with the Articles of Association of the Company, based on the recommendation of the Nomination & Remuneration committee and approval of the Board of Directors for appointment of Mr. P.C Thrivikraman (DIN: 10245742) as an Independent Director of the Company who has submitted a declaration that he meets the criteria for independence as provided under Section 149(6) of the Act and who is eligible for re-appointment, and based on his evaluation of performance, the Nomination and Remuneration Committee has recommended his re-appointment to the Board, be and is hereby re- appointed as an Independent Director of the Company to hold office for a second term of 5 (five) consecutive years, commencing from 30<sup>th</sup>July, 2024 till 29<sup>th</sup> July, 2029.

**RESOLVED FURTHER THAT** Dr. Valiakath Kuttippurathel Abdul Azeez, Managing Director (DIN: 00860120) of the Company or any other Director of the Company be and is hereby authorized to sign and file necessary e-forms with the Registrar of Companies, Kerala and to do all such acts, deeds, things and matter as may be necessary to give effect to this resolution.”

**10. To appoint Mr. Marathethil Hassan Muhammed Basheer as the Independent Director (Non-Executive) (DIN: 01795558) of the Company for a period of five year**

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

**“RESOLVED THAT** pursuant to the provisions of Sections 149,150 and 152 and other applicable provisions, if any, of the Companies Act,2013(‘the Act’) read with Schedule IV to the Act, the Companies Appointment and Qualification of Directors) Rules, 2014 including any other rules made thereunder

(including any statutory modification(s) or re-enactment thereof for the time being in force) and in accordance with the Articles of Association of the Company, based on the recommendation of the Nomination & Remuneration committee and approval of the Board of Directors for appointment of Mr. Marathethil Hassan Muhammed Basheer (DIN: 01795558) as an Independent Director of the Company who has submitted a declaration that he meets the criteria for independence as provided under Section 149(6) of the Act and who is eligible for re-appointment, and based on his evaluation of performance, the Nomination and Remuneration Committee has recommended his re-appointment to the Board, be and is hereby re- appointed as the Independent Director of the Company to hold office for a second term of 5 (five) consecutive years, commencing from 30<sup>th</sup> July, 2024 till 29<sup>th</sup> July, 2029.

**RESOLVED FURTHER THAT** Dr. Valiakath Kuttippurathel Abdul Azeez, Managing Director (DIN: 00860120) of the Company or any other Director of the Company be and is hereby authorized to sign and file necessary e-forms with the Registrar of Companies, Kerala and to do all such acts, deeds, things and matter as may be necessary to give effect to this resolution.”

**11. To Appoint Dr. Thalakkale Kottilaveetil Raveendran (DIN: 05341851) as Chairman cum Whole Time Director of the Company**

“**RESOLVED THAT** pursuant to the provisions of Section 179, 196 and 197 of the Companies Act, 2013 read with Schedule V and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and pursuant to Articles of Association of the Company and subject to any other approvals as may be required, consent of the Board be and is hereby accorded for the appointment of Dr. Thalakkale Kottilaveetil Raveendran (DIN: 05341851) as Chairman cum Whole-time Director of the Company for a period of five years from the date of ensuing Annual General Meeting of the Company subject to shareholders approval at the Annual General meeting of the Company and the payment of such remuneration as may be determined by the Board or any of its Committee, from time to time, within the maximum limits of remuneration for Whole Time Director approved by the members of the Company on such terms and conditions as set out in the foregoing resolution and the explanatory statement annexed hereto.

**RESOLVED FURTHER THAT** in consideration of the performance of their duties, the Whole Time Director shall be entitled to receive remuneration as stated therein:

- i. Consolidated salary: Rs.1,50,000/- per month
- ii. Sitting fees: Rs. 15,000/- for each of the Board and Committee meetings attended by him
- iii. Performance bonus – NIL
- iv. Perquisites: NIL
- v. All other terms and conditions of his employment as may be decided by the Board.

The aggregate of the remuneration and perquisites/ benefits, including contributions towards Provident Fund, Super Annuation Fund and Gratuity Fund, payable to all Whole Time Directors of the Company taken together, shall be within the limit prescribed under the Companies Act, 2013 or any other amendment thereto or modification thereof.

**RESOLVED FURTHER THAT** the terms and conditions of appointment and remuneration specified herein may be revised, enhanced, altered and varied from time to time, by the Board of Directors of the Company, as it may, in its discretion deem fit, so as not to exceed the limits specified in Schedule V of the Act including any other amendments, modifications made hereinafter in this regard.

**RESOLVED FURTHER THAT** Dr. Valiakath Kuttippurathel Abdul Azeez (DIN: 00860120), Managing Director of the Company or any other Director of the Company be and is hereby authorized to sign and file necessary e-forms with the Registrar of Companies, Kerala and to do all such acts, deeds, things and matter as may be necessary to give effect to this resolution.”

By Order of the Board of Directors  
**Daya General Hospital Limited**

**Sd/-**

**Dr. Valiakath Kuttippurathel Abdul Azeez**  
(DIN – 00860120)  
Managing Director

**Date : 04/07/2024**

**Place : Thrissur**

## NOTES

1. In continuation to the Ministry's General Circular No.20/2020 dated 05.05.2020 and General Circular No.02/2022 dated 05.05.2022 read with circulars dated 13-01-2021, 08-12-2021, 14-12-2021 (collectively referred to as "MCA Circulars") permitted the holding of the Annual General Meeting ("AGM") through VC / OAVM, without the physical presence of the Members. After due examination it has been decided to allow the Companies whose AGMs are due in the year 2023 & 2024, to conduct their AGMs on or before 30th September, 2023 & 2024 respectively, in accordance with the requirements laid down in Para 3 and Para 4 of the Central Circular No.20/2020 dated 05.05.2020.
2. A member of the company who is entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member of the company. The proxies to be effective should be lodged with the Company at **least 48 hours** before the commencement of the meeting. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the company. Further since the facility to attend the AGM through VC/OAVM is provided, physical attendance of such members who are attending through VC/OAVM is dispensed with. Accordingly, the facility for appointment of proxies by such members who are attending through VC/OAVM will not be available.
3. The facility for members to join the AGM through VC/OAVM shall be kept open at least 15 minutes before the time scheduled to start the meeting and shall not be closed till the expiry of 15 minutes after such scheduled time by following the procedure mentioned in the Notice.
4. In terms of Sections 101 and 136 of the Act, read together with the Rules made thereunder, companies may send the notice of annual general meeting and the annual report, including Financial Statements, Board Report etc. by electronic mode.
5. Members who have not yet registered their email addresses are requested to register the same with the Company email id at **daya.hospital@gmail.com** expeditiously.
6. Relevant documents referred to in this Notice and the following statutory registers will be available for inspection in at the registered office of the company at any day during business hours except on holidays up to and including the date of Annual General Meeting. Members can inspect the same in electronic means by sending an email to Company at **daya.hospital@gmail.com**.
7. In accordance with the MCA circulars, the said registers shall be made accessible for inspection through electronic mode, which shall remain open and be accessible to any member during the continuance of the meeting.
8. The Register of Members and Share Transfer Books of the company will remain closed from Monday 29<sup>th</sup> July,2024 to 01<sup>st</sup> August,2024 (both days inclusive).

**Instructions for Members attending the AGM through VC/OAVM are as under:**

a) During the meeting held through VC or OAVM facility, where a poll on any item is required, the members shall cast their vote on the resolutions only by sending e-mails through their e-mail addresses which are registered with the company. The said e-mails shall only be sent to the designated e-mail of the company ie. **daya.hospital@gmail.com**.

b) AGM through VC or OAVM facility will be conducted through Zoom meetings and shall be able to participate in the meeting with the below mentioned URL.

URL: : **<https://meet.google.com/suh-rbno-gva>**

Or

Dial: (US) **+1 585-286-1073**, PIN: **592 760 017 #**

Password: **suh-rbno-gva**

c) The attendance of the Members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

d) Members are encouraged to join the Meeting through Laptops / IPads for better experience.

e) During the meeting held through VC or OAVM, where a poll on any item is required, the members shall cast their vote on the resolutions only by sending emails through their email addresses which are registered with the company. The said emails shall only be sent to the designated email address circulated by the company in advance.

f) The poll will take place during the meeting and the members may convey their assent or dissent only at such stage on items considered in the meeting by sending e-mails to the designated e-mails to the designated email address of the company, which was circulated by the company in the notice sent to the members.

g) Further members will be required to allow camera and use internet with a good speed to avoid any disturbance during the meeting.

h) Please note that participants connecting from mobile devices or tablets or through laptop connecting via mobile hotspot may experience audio/ video loss due to fluctuation in their respective network. It is therefore recommended to use stable wi-fi or LAN connection to mitigate any kind of aforesaid glitches.

9. The Statutory Registers will be available for inspection by the Members at the venue of the Annual General Meeting or at the registered office of the Company during business hours, except on holidays up to and including the date of the Annual General Meeting of the Company.

10. Route map of the AGM venue, pursuant to the Secretarial Standard on General Meetings, is also annexed.

11. The Shareholders may choose to hold the Ordinary Shares of the Company in the Demat mode. The ISIN as allotted by NSDL is INE08BU01018. In case of any query, you may please get in touch with the Company or the Registrar & Transfer Agent i.e. INTEGRATED REGISTRY MANAGEMENT SERVICES PRIVATE LIMITED (BPID: IN200264), 2ND FLOOR, KENCES TOWERS, NO.1 RAMAKRISHNA STREET, NORTH USMAN ROAD, T NAGAR, CHENNAI – 600017.

12. Web-link for assessing the notice of the Annual General Meeting as per Rule 18 of Companies (Management and Administration) Rules 2014 and Secretarial Standard - 2 is as follows:

**[www.dayageneralhospital.com](http://www.dayageneralhospital.com)**

By Order of the Board of Directors

**Daya General Hospital Limited**

**Sd/-**

**Dr. Valiakath Kuttippurathel Abdul Azeez**

(DIN – 00860120)

Managing Director

**Date : 04/07/2024**

**Place : Thrissur**



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## **EXPLANATORY STATEMENT IN RESPECT OF SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013:**

As required by Section 102 of the Companies Act 2013, the following Explanatory Statement set out all material facts relating to the business mentioned under item no. 6 to 11 of the accompanying Notice dated 04<sup>th</sup> July, 2024.

### **Item No.6: Regularize appointment of Additional Director Mr. Kuzhiyil Parambil Ahammed Rasheeque (DIN:02202130) as Director of the Company**

The Board pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') and the Companies (Appointment and Qualifications of Directors) Rules, 2014 appointed Mr. Kuzhiyil Parambil Ahammed Rasheeque as the Additional Director in the Company in the duly held board meeting of the Company dated 07<sup>th</sup> June, 2024.

As per the provisions of Section 161 of the Companies Act, 2013, Additional director shall hold office upto the date of the ensuing general meeting of the Company.

Accordingly, consent of the members is sought for passing an Ordinary Resolution as set out at Item No. 6 of the Notice for regularization of appointment of additional director.

None of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or Interested, financially or otherwise, in the resolution set out at Item No. 6 of the Notice, except as a member of the Company, if any.

The Board recommends the ordinary resolution set out at Item No. 6 of the Notice for approval by the members.

### **Item No.7: To appoint Cost Auditor in the Company**

The Board, on the recommendation of the Audit Committee, has approved the appointment and remuneration of the CMA Sindhu Mohan T (Proprietor - SS & Associates, FRN No. 003506) as Cost Auditor of the Company to conduct the audit of the cost records of the Company for the financial year ending 31st March, 2025 at a fee of Rs.30,000/- as remuneration for cost audit services for the financial year ending 31st March, 2025.

In accordance with the provisions of Section 148 of the Act read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditors has to be ratified by the shareholders of the Company. Accordingly, consent of the members is sought for passing an Ordinary Resolution as set out at Item No. 7 of the Notice for appointment of CMA Sindhu Mohan as the Cost Auditor of the Company.

None of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or Interested, financially or otherwise, in the resolution set out at Item No. 7 of the Notice, except as a member of the Company, if any.

The Board recommends the ordinary resolution set out at Item No. 7 of the Notice for approval by the members.

**Item No.8: To ratify the remuneration payable to Cost Auditor**

The Board, on the recommendation of the Audit Committee, on 04<sup>th</sup> July, 2024, approved the appointment of CMA Sindhu Mohan T (Proprietor - SS & Associates, FRN No. 003506), at a remuneration of Rs.30,000/- (Rupees Thirty Thousand only) to conduct the Cost Audit of the Company for the financial year 2024-2025.

In accordance with the provisions of Section 148 (3) of the Companies Act, 2013 read with Rule 14 of Companies (Audit & Auditor Rules), 2014, the remuneration payable to the Cost Auditor is required to be ratified by the members of the Company.

None of the Directors, Key Managerial Personnel of the Company or their relatives is in any way, concerned or interested, financially or otherwise, in the resolution.

The Board recommends passing of the ordinary resolution as set out at Item No.8 of the accompanying notice for approval by the members.

**Item No. 9 and 10: To appoint Mr. P.C Thrivikraman and Mr. Marathethil Hassan Muhammed Basheer as the Independent Director (Non-Executive) of the Company respectively for a period of five years**

As per Section 149(10) of the Companies Act,2013 an Independent Director shall hold office for a term of upto 5 (five) consecutive years on the Board of a Company but shall be eligible for re-appointment on passing a special resolution by the Company for another term upto 5 (five) consecutive years on the Board of a Company.

The members of the Company at the Annual General meeting of the Company held on 22<sup>nd</sup> August,2023 appointed Mr. P.C Thrivikraman and Mr. Marathethil Hassan Muhammed Basheer respectively, as the Independent Directors of the Company for a period of one-year commencing from 22<sup>nd</sup> August, 2023 till 21<sup>st</sup> August, 2024.

Based on their performance evaluation and recommendation of Nomination and Remuneration Committee and in terms of the provisions of Sections 149, 150, 152 read with Schedule IV and all applicable provisions of the Companies Act, 2013, Mr. P.C Thrivikraman and Mr. Marathethil Hassan

Muhammed Basheer are eligible for re-appointment as Independent Directors and had offered themselves as re-appointed. The Board of Directors recommends the proposal to re-appoint them as Independent Directors for a term as mentioned in the respective special resolutions.

The Company has also received a declaration from the Independent Directors signifying that they meet the criteria of independence as provided under Section 149 (6) of the Act.

In the opinion of the Board, Mr. P.C Thrivikraman and Mr. Marathethil Hassan Muhammed Basheer fulfills the conditions specified in the Act and the Rules made there under for re-appointment as Independent Director and he is independent of the management.

In compliance with the provisions of Section 149 read with Schedule IV of the Act, the appointment of Mr. P.C Thrivikraman and Mr. Marathethil Hassan Muhammed Basheer as Independent Director is now being placed before the Members in general meeting for their approval.

The terms and conditions of appointment of Mr. P.C Thrivikraman and Mr. Marathethil Hassan Muhammed Basheer shall be open for inspection at the Registered Office of the Company during normal business hours on any working day of the Company.

None of the Directors and Key Managerial Personnel of the Company, including their respective relatives, is concerned or interested, financially or otherwise, in the foregoing resolution.

The Board recommends passing of the special resolution as set out at Item No.9 & 10 of the accompanying notice for approval by the members.

**Item No. 11: To appoint Dr. Thalakkale Kottilaveetil Raveendran (DIN: 05341851) as Chairman cum Whole - time Director of the Company**

The Board in its meeting held on 07<sup>th</sup> June, 2024 and based on the recommendations put forward by the Nomination and Remuneration Committee, decided to appoint Dr. Thalakkale Kottilaveetil Raveendran (DIN: 05341851) as the Chairman cum Whole-time Director of the Company.

Due to the sad demise of Mr. Kuzhiyil Parampil Ahammed Koya, former Chairman cum Whole Time Director of the Company, it was necessary for the Company to appoint an efficient member of the Board to guide the Company in all terms which shall bring in a continued growth and success in the Company. This appointment is effective immediately and fills the vacancy created by the unfortunate demise of the former Chairman, Mr. Kuzhiyil Parampil Ahammed Koya.

The Board commented that Dr. Thalakkale Kottilaveetil Raveendran brings a wealth of experience and expertise to the position, and that they are confident that his leadership will guide the company towards continued growth and success.

Therefore, the Board with the unanimous approval appointed Dr. Thalakkale Kottilaveetil Raveendran as Chairman to the Company and subsequently necessitated for his change in designation from Director to Whole Time Director of the Company with effect from the board meeting dated 07<sup>th</sup> June, 2024 subject to shareholder's approval in the ensuing general meeting of the Company.

None of the Directors and Key Managerial Personnel of the Company, including their respective relatives, is concerned or interested, financially or otherwise, in the foregoing resolution.

The Board recommends passing of the special resolution as set out at Item No.11 of the accompanying notice for approval by the members.

By Order of the Board of Directors  
**Daya General Hospital Limited**

**Sd/-**

**Dr. Valiakath Kuttippurathel Abdul Azeez**  
(DIN – 00860120)  
Managing Director

**Date : 04/07/2024**

**Place : Thrissur**

**DAYA GENERAL HOSPITAL LIMITED**

CIN : U85110KL1977PLC002877

Regd Office : No. V/302 &amp; 303, Near Viyyur Bridge, Thrissur - 680 022.

Web site : dayageneralhospital.com

Email : daya.hospital@gmail.com

Ph : 0487-2323869

**DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2023-24**

To,  
The Members of  
**DAYA GENERAL HOSPITAL LIMITED**  
**CIN: U85110KL1977PLC002877**

Your Directors are pleased to present 47<sup>th</sup> Annual Report of the Company and Audited Annual Accounts for the Year ended **31<sup>st</sup> March, 2024**.

**1. FINANCIAL RESULTS**

The Company's financial performance for the year under review along with previous year's figures is given hereunder:

Particulars	Amount in Rs.	
	Figures as at the end of Current Financial Year ended on 31 <sup>st</sup> March 2024	Figures as at the end of Previous Financial Year ended on 31 <sup>st</sup> March 2023
Revenue from operations	1,46,45,00,008	1,21,03,39,797
Other Income	1,45,29,629	1,98,65,665
<b>Profit before Depreciation, Finance Costs, Exceptional items and Tax Expense</b>	<b>24,48,72,738</b>	<b>19,38,43,965</b>
Less: Depreciation/Amortization /impartment	7,59,18,202	7, 22,87,876
Profit /loss before Finance Costs, Exceptional items and Tax Expense	<b>16,89,54,536</b>	<b>12,15,56,089</b>
<b>Less: Finance Costs</b>	1,70,72,951	1,41,32,173
Profit /loss before Exceptional items and Tax Expense	15,18,81,585	10,74,23,916
Add/(less): Exceptional items	—	—
Profit /loss before Tax Expense	<b>15,18,81,585</b>	<b>10,74,23,916</b>
Less: Tax Expense (Current & Deferred)	3,88,12,824	2,68,52,727
<b>Profit /loss after tax for the year</b>	<b>11,30,68,761</b>	<b>8,05,71,189</b>
<b>Earnings per equity share:</b>		
Basic & Diluted	2659.06	1894.81

## **2. OPERATIONS/WORKING RESULTS**

The Company is engaged in the business of Hospital and Medical care. During the Year under review, the company earned Net profit (after tax) of Rs. 11,30,68,761/- as against of Rs. 8,05,71,189/- in the previous year. Your directors are confident of attracting substantial business during the current financial year and expect the Company to perform well.

## **3. TRANSFER TO RESERVE**

During the year under review, there was a transfer to statutory reserves amounting to an aggregate of Rs. 1,13,06,876/-.

## **4. DIVIDEND**

The company had declared (70%) (i.e., Rs. 700 per share) Interim Dividend amounting to Rs. 2,97,65,400/- dated 13<sup>th</sup> February, 2024 as per the financial statement by utilizing the profits earned by the Company during the financial year.

The Directors are also recommending a final dividend @ 70%, viz. Rs.700 per share on 42,522 equity shares of Rs. 1000 each amounting to Rs. 2,97,65,400/- for the financial year ending 31st March, 2024. This will be paid subject to the same being approved by the shareholders at the ensuing Annual General Meeting scheduled to be held on 30<sup>th</sup> July, 2024.

## **5. CHANGE IN THE NATURE OF BUSINESS**

During the year of report there was no change in the nature of business of the company.

## **6. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT**

During the year, the Company has purchased the existing land, building and equipment of M/s Royal Hospital, Kunnankulam, for a total consideration of Rs.35 crore, out of which Rs.20.125 crore is towards land value Rs.13.875 crore is towards the value of the building cost and the balance Rs.1 crore is towards the value of equipment purchased/taken over from M/s Royal Hospital, Kunnankulam. The decision with respect to the same was passed in a duly held Extra Ordinary General Meeting of the Company held on 07th November,2023.

Apart from that there are no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the Report.

## **7. ISSUE OF SHARES**

During the Year under review, there were no issue of shares.

## **8. ISSUE OF DEBENTURES**

During the Year under review, there is no issue of debentures.

## 9. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

The Board of Directors is duly constituted. As of 31<sup>st</sup> March, 2024, the Company had 17 Directors.

Following were the major changes during the year under report:

- ✓ In accordance with the provisions of Section 149 of the Companies Act, 2013 on the recommendation of Audit Committee and also in the judgement of the Board that they are independent, the Board of Directors appointed Mr. Thrivikraman Perindiri Chenath (DIN: 10245742) and Mr. Marathethil Hassan Muhammed Basheer (DIN: 10228562) as Independent Directors for a period of one year subject to approval of members by passing a special resolution at the Annual General Meeting of the Company held on 22<sup>nd</sup> August, 2023.
- ✓ Dr. Valiakath Kuttippurathel Abdulazeez (DIN: 00860120) being eligible was re-appointed as the Managing Director of the Company for a term of five consecutive years commencing from 21<sup>st</sup> July, 2023 till 20<sup>th</sup> July, 2028, subject to approval of members in the Annual General Meeting of the Company held on 22<sup>nd</sup> August, 2023.
- ✓ Dr. Fazil Abubakar (DIN:08538465) was appointed as the Whole-time Director for a period of five years commencing from 21<sup>st</sup> July, 2023 till 20<sup>th</sup> July, 2028, in the duly held Board meeting dated 21<sup>st</sup> July, 2023 subject to approval of members in the Annual General Meeting of the Company held on 22<sup>nd</sup> August, 2023.
- ✓ Remuneration of following Whole-time Directors were revised in the board meeting held on 25<sup>th</sup> May, 2024 and the same was approved by the members in the Annual General Meeting of the Company held on 22<sup>nd</sup> August, 2023:
  - Mr. Kuzhiyil Parampil Ahammed Koya – DIN:00860003
  - Mr. Musliamveetil Moosa Abdul Jabbar – DIN:02202109
  - Mr. Ambalathveetil Kunnamthodath Shamsudeen – DIN:02220959
  - Mr. Parayil Abdulrazak – DIN:00859994
  - Mrs. Muslyamueetil Mohamed Fathima – DIN:03378399
- ✓ Mr. Kuzhiyil Parampil Ahammed Koya, former Chairman and Whole-time Director of the Company passed away on 03<sup>rd</sup> June, 2024 and wherein the cessation of directorship and his well appreciated contributions during his tenure in office was taken on record by the Board in the duly held board meeting dated 07<sup>th</sup> June, 2024.
- ✓ In the board meeting held on 07<sup>th</sup> June, 2024, Dr. Thalakkale Kottilaveetil Raveendran (DIN: 05341851) was appointed as the Chairman cum Whole-time Director of the Company to fill the casual vacancy caused due to the death of former Chairman cum Whole-time Director Mr. Kuzhiyil Parampil Ahammed Koya. The same shall be subject to approval of members in the ensuing Annual General Meeting of the Company.
- ✓ In the board meeting held on 07<sup>th</sup> June, 2024 Mr. Kuzhiyil Parambil Ahammed Rasheeque (DIN:02202130) was appointed as the Additional Director of the Company and as per the provisions of section 161 of the Companies Act, 2013 his appointment shall be regularized in the ensuing Annual General meeting of the Company.

- ✓ Designation of Mr. Parayil Abdulrazak was changed from Whole-time Director to Director in the board meeting held on 07<sup>th</sup> June, 2024.

## 10. DECLARATION OF INDEPENDENT DIRECTORS

The Company has received necessary declarations from Mr. M H Muhammed Basheer and Mr. Thrivikraman P C, Independent Directors of the Company in accordance with the provisions of Section 149(7) of the Companies Act, 2013 confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013.

## 11. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

As per Section 125(2) of the Companies Act, 2013, during the year under report, the Company has transferred an amount of Rs. 56,000/- to the Investor Education and Protection Fund on account of un-claimed dividends pertaining to the period 2023-2024.

Following are the details with respect to unclaimed dividends till date:

Financial Year	Amount
2015-16	32,000(Un-claimed dividends)
2015-16	15,866(Debenture interest)
2022-23	28,000 (Final Dividend)
2023-24	28,000 (Interim Dividend)

## 12. BOARD COMPOSITION

Sl. No.	Name of Director	Designation	Date of Appointment	No. of Board Meeting attended
1	PARAYILABDULRAZAK	Wholetime Director	22/08/2005	6
2	KUZHIIYIL PARAMPILAHAMMED KOYA	Wholetime Director	07/04/2009	6
3	VALIAKATH KUTTIPPURATHELABDULAZEEZ	Managing Director	01/09/2008	6
4	MUSLIAMVEETIL MOOSAABDUL JABBAR	Wholetime Director	02/02/2010	6
5	AMBALATHVEETIL KUNNAMTHODATH SHAMSUDEEN	Wholetime Director	25/11/2006	6
6	ABDUL JEBBAR	Director	29/09/2020	2
7	SUJEER VETTOM VEEDU	Director	22/03/2018	4
8	MUSLYAMUEETIL MOHAMED FATHIMA	Wholetime Director	25/11/2010	6
9	KOTTATTIL BAVANOUSHAD	Director	28/07/2011	6
10	THALAKKALE KOTTILAVEETIL RAVEENDRAN	Director	01/08/2012	6
11	PANIKKAVEETIL PAYYAPPULLY MOHAMEDABDULRAHIMAN	Director	21/08/2012	6
12	UMARAMMU	Director	11/09/2018	3
13	SAHEER NEDUVENCHERY	Director	11/09/2018	4
14	FAZILABUBAKAR	Director	17/09/2019	6
15	MUKESH MUKUNDAN	Director	18/02/2021	6
16	M H MUHAMMED BASHEER	Director	22/08/2023	4
17	THRIVIKRAMAN P C	Director	22/08/2023	4



### 13. BOARD MEETINGS

During the Financial Year 2023-2024, Six (6) meetings of the Board of Directors of the company were held. Board Meetings and attendance of Directors are given below.

Sl. No.	Date of Meeting	Board Strength	No. of Directors present
1	25.05.2023	15	13
2	21.07.2023	15	15
3	20.09.2023	17	13
4	31.10.2023	17	17
5	28.11.2023	17	13
6	13.02.2024	17	16

### 14. COMMITTEES OF THE BOARD

#### A. AUDIT COMMITTEE

Pursuant to provisions of Section 177(1) of the Companies Act, 2013 the Board of Directors had constituted Audit Committee in its meeting dated 13<sup>th</sup> September, 2022.

As the Company has appointed two Independent Directors on the Board with effect from the date of Annual General Meeting of the Company held on 22nd August, 2023 and looking into the provisions of Section 177 of the Companies Act, 2013 ("the Act"), it was necessary for the Company to comply with the following provisions of the Act:

✓ the committee shall have minimum three Directors as members with at least two-thirds of the members of the Audit Committee being Independent Directors;

Based on the applicability of the provisions of Section 177 of the Act, two Independent Directors were appointed on the Board and consequently the Board reconstituted the Audit Committee in its board meeting dated 31<sup>st</sup> October, 2023, with the following members:

SI No.	Name of Director	Designation
1	Mr. M H Muhammed Basheer	Chairman (Non – Executive Independent Director)
2	Mr. Thrivikraman P C	Member (Non – Executive Independent Director)
3	Dr. Mukesh Mukundan	Member (Non – Executive Director)
4	Dr. T K Raveendran	Member (Non – Executive Director)

However, the Board while referring to the provisions of section 177 of the Act which states that the Chairperson of the Board should not chair the Audit committee and no executive director should be member of the Audit committee, the Board reconstituted the members of the Audit Committee in its meeting held on 04<sup>th</sup> July, 2024.

The reconstitution was made necessary due to the change in designation of Dr.Thalakkale Kottilaveetil Raveendran (DIN:05341851) from Director to Whole-time Director of the Company in the meeting of the Board of Directors held on 07<sup>th</sup> June, 2024.

The Audit Committee is now reconstituted with the following members which shall be effective from 04.07.2024:

SI No.	Name of Director	Designation
1	Mr. M H Muhammed Basheer	Chairman (Non – Executive Independent Director)
2	Mr. Thrivikraman P C	Member (Non – Executive Independent Director)
3	Dr. Mukesh Mukundan	Member (Non – Executive Director)
4	Mr. Kuzhiyil Parambil Ahammed Rasheeque	Member (Non – Executive Director)

During the year the members of the Audit Committee met 6 (Six) times on the following dates:

- a) 25.05.2023
- b) 21.07.2023
- c) 20.09.2023
- d) 28.11.2023
- e) 28.02.2024
- f) 25.03.2024

## B. NOMINATION & REMUNERATION COMMITTEE

In accordance with the provisions of Section 178(1) of the Companies Act, 2013 the Board of Directors has constituted Nomination and Remuneration Committee in its meeting dated 13<sup>th</sup> September, 2022.

As the Company has appointed two Independent Directors on the Board with effect from the date of Annual General Meeting of the Company held on 22<sup>nd</sup> August, 2023 and looking into the provisions of Section 178 of the Companies Act, 2013 (“the Act”), it was necessary for the Company to comply with the following provisions of the Act:

- ✓ the Committee shall consist of three or more non-executive directors out of which not less than one-half shall be independent directors;

Based on the applicability of the provisions of Section 178 of the Act, two Independent Directors were appointed on the Board and consequently the Board reconstituted the Nomination and Remuneration Committee in its board meeting dated 31<sup>st</sup> October, 2023, with the following members:

SI No.	Name of Director	Designation
1	Mr. M H Muhammed Basheer	Chairman (Non – Executive Independent Director)
2	Mr. Thrivikraman P C	Member (Non – Executive Independent Director)
3	Dr. Mukesh Mukundan	Member (Non – Executive Director)
4	Dr. T K Raveendran	Member (Non – Executive Director)

During the year the members of the Nomination and Remuneration committee met 2 (two) times on the following dates:

- a) 25.05.2023
- b) 21.07.2023

### **C. CORPORATE SOCIAL RESPONSIBILITY (“CSR”) COMMITTEE**

Pursuant to the provisions Section 135 of the Companies Act, 2013, the Board of Directors had constituted Corporate Social Responsibility (“CSR”) Committee.

Further, Independent Directors were appointed in a duly held Annual General meeting of the Company held on 22<sup>nd</sup> August,2023.

As the Company has appointed two Independent Directors on the Board with effect from the date of Annual General Meeting of the Company held on 22<sup>nd</sup> August, 2023 and looking into the provisions of Section 135 of the Companies Act, 2013 (“the Act”), it was necessary for the Company to comply with the following provisions of the Act:

- ✓ the Committee shall consist of three or more directors, out of which at least one shall be an independent director;

Based on the applicability of the provisions of Section 135 of the Act, two Independent Directors were appointed on the Board and consequently the Board reconstituted the CSR Committee in its board meeting dated 31<sup>st</sup> October, 2023, with the following members:

<b>SI No.</b>	<b>Name of Director</b>	<b>Designation</b>
1	Dr. Valiakath Kuttippurathel Abdul Azeez	Chairman (Executive Director)
2	Mr. M H Muhammed Basheer	Member (Non-Executive Independent Director)
3	Mr. Kottattil Bava Noushad	Member (Non – Executive Director)
4	Mr. P P Mohamed Abdul Rahiman	Member (Non – Executive Director)

During the year the members of the CSR committee met 3 (three) times on the following dates:

- a) 21.07.2023
- b) 20.09.2023
- c) 25.03.2024

### **D. STAKEHOLDERS RELATIONSHIP COMMITTEE:**

The formation of Stakeholders Relationship Committee is not applicable to your company during the year under review.

## **15. CORPORATE SOCIAL RESPONSIBILITY**

The Company has constituted a Corporate Social Responsibility Committee of Board of Directors, consisting of three directors. In terms of the provisions of Section 135 of the Act read with the

Companies (Corporate Social Responsibility Policy) Rules, 2014, The company is required to spend CSR expenditure for the financial year 2023-24.

The provisions of Corporate Social Responsibility (CSR) is applicable to the Company as the Net Profit exceeds Rs. 5 Crores and consequently the Company has to spend an amount of Rs. 19,41,243/- during the year 2023-2024, being 2% of the average net profits earned during the three immediately preceding financial years.

During the year, Company carried out several initiatives under the CSR program, which is detailed in thereport on CSR activities attached as **Annexure II** forming part of this report.

#### **16. COMPANY'S POLICY RELATING TO DIRECTORS' APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES**

The Company has devised policy relating to appointment of Directors, payment of Managerial remuneration, Director's qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

#### **17. BOARD EVALUATION**

Evaluation of the Board was made based on the role played by the Board in decision making, evaluating strategic proposals, discussing annual budgets, assessing adequacy of internal controls, review of risk management procedures etc. The evaluation of individual Director was carried out based on various parameters such as participation in the Board and its Committee meeting, contribution towards strategic proposals, suggesting risk mitigation measures, supporting in putting place internal controls, governance, leadership and talent development and managing external stakeholders.

#### **18. DETAILS OF REMUNERATION PAID BEYOND THE PRESCRIBED LIMIT**

There are no employees who are in receipt of remuneration beyond the prescribed limits.

#### **19. DIRECTORS RESPONSIBILITY STATEMENT**

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement: —

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss/profit of the Company for the Financial year 2023-2024;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) that the directors had prepared the annual accounts, on a going concern basis; AND
- e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**20. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS**

The Company has laid down Internal Financial Controls. The evaluation of these Internal Financial Controls was done through the Internal Audit process, established within the Company and also through appointing professional firm to carry out such tests by way of systematic Internal Audit Programme. Based on the review of the reported evaluations, the Directors confirm that for the preparation of Financial Accounts for the year ended 31<sup>st</sup> March, 2024 the applicable Accounting Standards have been followed and the Internal Financial Controls are generally found to be adequate and were operating effectively and that no material weaknesses were noticed.

**21. REPORTING OF FRAUD BY AUDITORS**

There were no instances of fraud reported by the Statutory Auditors during the Financial Year 2023-2024.

**22. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES**

The Company does not have any Subsidiary, Joint venture or Associate Company.

**23. DETAILS OF DEPOSITS**

The Company has neither accepted nor renewed any deposits under the provisions of Section 73 of the Companies Act, 2013 and the rules made thereunder during the year under review.

**24. PARTICULARS OF LOAN, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

**During the year under review: -**

- ✓ The Company has repaid loan amounting to Rs.32,75,480/- to M/s.Daya Emergency Care Center Private Limited;
- ✓ The Company has paid an amount of Rs.6.25 lakhs (previous year Rs.6.25 lakhs) being call money towards application of equity shares in M/s Daya Emergency Care Private Limited. The total investments made by the Company in the equity shares of M/s Daya Emergency Care Private Limited as at March 31, 2024 is Rs.37.50 lakhs (375,000 equity shares of Rs.10 each);
- ✓ The Company has purchased the existing land, building and equipment of M/s Royal Hospital, Kunnamkulam, for a total consideration of Rs.35 crore, out of which Rs. 20.125 crore is towards land value Rs. 13.875 crore is towards the value of the building cost and the balance Rs. 1 core is towards the value of equipment purchased/taken over from M/s Royal Hospital, Kunnamkulam. The decision with respect to acquisition was passed in a duly held Extra Ordinary General Meeting of the Company held on 07<sup>th</sup> November, 2023.

Apart from the above transactions, the Company has not provided any guarantees during the year.

## **25. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES**

Transaction entered into by the Company under Section 188 of the Companies Act, 2013 are in its ordinary course of business and on arm's length basis. (Form AOC-2 is attached as ANNEXURE I to this report.)

## **26. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY**

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

## **27. VIGIL MECHANISM**

The company is not required to constitute a Vigil Mechanism pursuant to provisions of the Companies Act, 2013 and the rules framed there under.

## **28. AUDITORS**

### **A. Statutory Auditor**

M/s. V VENUGOPALAN & ASSOCIATES, Chartered Accountants, Thrissur having (Firm Registration No. 010739S) was re-appointed as the Statutory Auditors of the Company for a period of five consecutive years at the Annual General Meeting (AGM) of the Company held on 22<sup>nd</sup> August, 2023, to hold office from the conclusion of 46<sup>th</sup> AGM till the conclusion of 50<sup>th</sup> AGM to be held in the year 2028, at such remuneration as mutually agreed between the Board of Directors and the Auditors.

### **B. Cost Auditor**

- ✓ As the provisions of Section 148 (3) of the Companies Act, 2013 (the Act) and Rule 6(2) of the Companies (Cost records and Audit Rules) 2014 was made applicable to the Company from the financial year 2023-2024, Ms. Sindhu Mohan T, Cost Accountant (Proprietor of SS & Associates) Poruthur Building, Near Mount Carmel Church P.O, Mundur, Thrissur – 680541 was thereby, appointed as the Cost Auditor of the Company for the financial year 2022-2023 to conduct Cost Audit for the period ended 31<sup>st</sup> March, 2024. Based on the recommendations put forward by the Audit Committee, the Board approved the same in the duly held board meeting on 20<sup>th</sup> September, 2023. Their appointment and terms of remuneration were ratified in the Extra Ordinary general meeting of the Company held on 07<sup>th</sup> November, 2023.
- ✓ Based on the recommendations put forward by the Audit committee, the Board of Directors in their meeting held on 04<sup>th</sup> July, 2024, decided to appoint Ms. Sindhu Mohan T, Cost Accountant (Proprietor of SS & Associates) Poruthur Building, Near Mount Carmel Church P.O, Mundur,

Thrissur – 680541 as the Cost Auditor of the Company to conduct audit of cost records made and maintained by the Company pertaining to Health services for financial year commencing on 01.04.2024 and ending on 31.03.2025 at a remuneration as may be decided by the Board in consultation with the Cost Auditor which shall be subject to ratification by members in the ensuing General Meeting of the Company proposed to be held on 30<sup>th</sup> July, 2024.

## **29. QUALIFICATION IN AUDITOR'S REPORT AND EXPLANATION OF DIRECTORS**

The Auditor's Report to the Shareholders does not contain any qualifications.

## **30. AUDIT OBSERVATIONS**

The Statutory Auditor has raised an observation in the Audit report which pertains to Reporting under Rule 11 (g) of the Companies (Audit and Auditors) Rule, 2014, which is as follows:

“Based on our examination, which included test checks, and on the basis of information and explanations given to us, the Company has used accounting software (Grandis) for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility. However, the audit trail facility was not operational from April 1, 2023 up to October 20, 2023 and audit trail facility was operational only with effect from October 21, 2023 for all the relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with in respect of the accounting software for the period from October 21, 2023 onwards”.

In response to the observation, the Board commented that the Company has taken all necessary steps to incorporate the audit trail facility with effect from 01<sup>st</sup> April, 2023. However, the feature of recording audit trail facility in the software was enabled from 21<sup>st</sup> October, 2023 for all the relevant transactions.

## **31. SECRETARIAL STANDARDS**

The Company has in place proper systems to ensure compliance with the provisions of the applicable secretarial standards issued by The Institute of Company Secretaries of India and such systems are adequate and operating effectively.

## **32. PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE**

The Company is committed to provide a safe and conducive work environment to its employees. Your Directors further states that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women under Workplace (Prevention, Prohibition and Redressal) Act, 2013.

### **33. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO**

The nature of the activity carried on by the Company at present is such that the requirement under the aforesaid rules for disclosure of information as regards conservation of energy or technology absorption is not applicable to the Company.

The Company has not carried on during the period under review any activity relating to exports and has not used or earned any foreign exchange.

### **34. ACKNOWLEDGEMENT**

The Directors wish to place on record their appreciation for the abundant co-operation and assistance received from the Bankers, the employees, consultants at all levels and valued customers, who with their competence, diligence, solidarity, co-operation and support have enabled the Company to achieve the desired results.

**For Daya General Hospital Limited**

(Sd/-)

**Dr. VALIAKATH KUTTIPPURATHEL ABDUL AZEEZ**

Managing Director

DIN: 00860120

(Sd/-)

**Dr. THALAKKALE KOTTILAVEETIL RAVEENDRAN**

Director

DIN: 05341851

**Place: Thrissur**

**Date: 4.7.2024**



**DAYA GENERAL HOSPITAL LIMITED**

CIN : U85110KL1977PLC002877

Regd Office : No. V/302 &amp; 303, Near Viyyur Bridge, Thrissur - 680 022.

Web site : dayageneralhospital.com

Email : daya.hospital@gmail.com

Ph : 0487-2323869

**ANNEXURE- I****FORM NO. AOC -2**

**(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.**

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

<b>SL. No.</b>	<b>Particulars</b>	<b>Details</b>
a)	Name (s) of the related party & nature of relationship	NIL
b)	Nature of contracts/arrangements/transaction	NIL
c)	Duration of the contracts/arrangements/transaction	NIL
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
e)	Justification for entering into such contracts or arrangements or transactions'	NIL
f)	Date of approval by the Board	NIL
g)	Amount paid as advances, if any	NIL
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NIL

## 2. Details of contracts or arrangements or transactions at Arm's length basis.

SI	Particulars	Details		
a.	Name (s) of the related party & nature of relationship	VALIAKATH KUTTIPPURATHEL ABDULAZEEZ (Managing Director)	M.M.ABDUL JABBAR (Wholetime Director)	A K SHAMSUDEEN (Wholetime Director)
b.	Nature of contracts/arrangements/ transaction	Remuneration of directors appointed in office or place of profit		
c.	Duration of the contracts/arrangements/ transaction	Subject to decision of Board		
d.	Salient terms of the contracts or arrangements or transaction	At arm's length and in the ordinary course of business		
e.	Value of transaction (Rs.)	35,00,000	17,50,000	17,50,000
f.	Date of approval by the Board	25.05.2023	25.05.2023	25.05.2023
g.	Amount paid as advances, if any	NIL	NIL	NIL

## Details of contracts or arrangements or transactions at Arm's length basis (Continued...)

SI No.	Particulars	Details		
a.	Name (s) of the related party & nature of relationship	KUZHIIYIL PARAMPIL AHAMMED KOYA (Wholetime Director)	M.M. FATHIMA (Wholetime Director)	P ABDUL RAZAK (Wholetime Director)
b.	Nature of contracts/arrangements/ transaction	Remuneration of directors appointed in office or place of profit		
c.	Duration of the contracts/arrangements/ transaction	Subject to decision of Board		
d.	Salient terms of the contracts or arrangements or transaction	At arm's length and in the ordinary course of business		
e.	Value of transaction (Rs.)	17,50,000	17,50,000	17,50,000
f.	Date of approval by the Board	25.05.2023	25.05.2023	25.05.2023
g.	Amount paid as advances, if any	NIL	NIL	NIL

## Details of contracts or arrangements or transactions at Arm's length basis (Continued...)

SI No	Particulars	Details
a.	Name (s) of the related party & nature of relationship	FAZIL ABUBAKAR (Director)
b.	Nature of contracts/arrangements/ transaction	Remuneration of directors appointed in office or place of profit
c.	Duration of the contracts/arrangements/ transaction	Subject to decision of Board
d.	Salient terms of the contracts or arrangements or transaction including the value, if any	At arm's length and in the ordinary course of business
e.	Value of transaction (Rs.)	17,50,000
f.	Date of approval by the Board	25.05.2023
g.	Amount paid as advances, if any	NIL

SI No.	Particulars	Details
a.	Name (s) of the related party & nature of relationship	Daya Food Mall (a concern in which some of the Directors are interested)
b.	Nature of contracts/arrangements/ transaction	Rental Income
c.	Duration of the contracts/ arrangements/transaction	1 Year
d.	Salient terms of the contracts or arrangements or transaction including the value, if any	At arm's length and in the ordinary course of business
e.	Value of transaction (Rs.)	23,20,761
f.	Date of approval by the Board	25.05.2023
g.	Amount paid as advances, if any	NIL

Details of contracts or arrangements or transactions not in the ordinary course of business. NA

SI No.	Particulars	Details
a	Name (s) of the related party & nature of relationship	NA
b	Nature of contracts/arrangements/ transaction	NA
C	Duration of the contracts/arrangements/ transaction	NA
d	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
e	Justification for entering into such contracts or arrangements or transactions'	NA
F	Date of approval by the Board	NA
g	Amount paid as advances, if any	NA
h	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

**For Daya General Hospital Limited**

(Sd/-)

**Dr. VALIAKATH KUTTIPPURATHEL ABDUL AZEEZ**

Managing Director

DIN: 00860120

(Sd/-)

**Dr. THALAKKALE KOTTILAVEETIL RAVEENDRAN**

Director

DIN: 05341851

**Place: Thrissur**

**Date: 4.7.2024**

## **DAYA GENERAL HOSPITAL LIMITED**

**CIN : U85110KL1977PLC002877**

**Regd Office : No. V/302 & 303, Near Viyyur Bridge, Thrissur - 680 022.**

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### **ANNEXURE - II**

#### **Annual Report on Corporate Social Responsibility (CSR) Activities**

**I. A brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs:**

The CSR Policy of the Company has been formulated and adopted in terms of Section 135 of the Companies Act, 2013 ("the Act") and the Rules made there under. The Policy inter alia Covers the Following.

- ✓ Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation;
- ✓ Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects;
- ✓ Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water;
- ✓ Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;
- ✓ Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports;
- ✓ Rural development projects and public utility services;
- ✓ Disaster management, including relief, rehabilitation and reconstruction activities.

The CSR Policy can be viewed on the Company's website at [www.dayageneralhospital.com](http://www.dayageneralhospital.com).

The Company undertakes CSR activities specified in the CSR Policy which is in line with the Schedule VII to the Act. Activities are predominantly carried out in the areas where the Company's offices or units are located.

The Company has a Charitable Trust, Daya Charitable Trust, which is the principal arm in implementing various CSR programs / projects. Through its social investments, the Company

addresses the needs of communities residing in the vicinity of its facilities, taking sustainable initiatives in the areas of health, education, environment conservation, infrastructure and community development and response to natural calamities. During the year under review, the Company has carried out CSR activities. Focus was given on supporting nation building, improving the quality of life of socially and economically backward people, conducting health awareness Programme, providing health care services, contribution towards development of public utility services etc.

Pursuant to Section 135(1) of the Act read with Companies (Corporate Social Responsibility) Rules, 2014, the Board of Directors have constituted a CSR Committee.

## II. Composition of CSR Committee of the Board:

Corporate Social Responsibility Committee' was initially constituted by the Board with the following members:

Sl. No.	Name of Director	Designation
1	Dr. Valiakath Kuttippurathel Abdul Azeez	Chairman (Executive Director)
3	Mr. Kottattil Bava Noushad	Member (Non – Executive Director)
4	Mr. P P Mohamed Abdul Rahiman	Member (Non – Executive Director)

Later the Committee was reconstituted in the board meeting held on 31<sup>st</sup> October, 2023 with the following members:

Sl. No.	Name of Director	Designation
1	Dr. Valiakath Kuttippurathel Abdul Azeez	Chairman (Executive Director)
2	Mr. M H Muhammed Basheer	Member (Independent Director)
3	Mr. Kottattil Bava Noushad	Member (Non – Executive Director)
4	Mr. P P Mohamed Abdul Rahiman	Member (Non – Executive Director)

During the year under review, the Committee met thrice on 21<sup>st</sup> July, 2023, 20<sup>th</sup> September, 2023 and 25<sup>th</sup> March, 2024 respectively.

## III. Average net profit of the Company for last three financial years for the purpose of computation of CSR:

Rs. 9,70,62,156/- (as per Section 198 of the Companies Act, 2013).

## IV. Prescribed CSR Expenditure (two per cent of the amount as in item III above):

Rs. 19,41,243.12/-

## V. Details of CSR spent during the financial year:

a. Total amount spent for the financial year 2023-2024: Rs. 19,42,000/-

b. Amount transferred to Trust: Rs. 6,85,000/-

c. Manner in which amount spent during the financial year is detailed below:

## DAYA GENERAL HOSPITAL LIMITED

Sl No	Name of the Project	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No)	Location of the project		Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
				State	District					Name	CSR Registration No.
1.	Athidharidhra Nirmarjana Padhathi	Item (i) of Schedule VII- 'Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care'	Yes	Kerala	Thrissur	3,65,000	3,65,000	NIL	Yes		
2.	Angels of Thrissur - Pariraksha scheme	Item (ii) of Schedule VII- 'Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly and the differently abled and livelihood enhancement projects'	Yes	Kerala	Thrissur	8,00,000	8,00,000	NIL	Yes		
3	Mira Rehabilitation	Item (ii) of Schedule VII- 'Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly and the differently abled and livelihood enhancement projects'	Yes	Kerala	Thrissur	92,000	92,000	NIL	Yes		
4.	Daya Charitable Trust	Item (i) of Schedule VII- 'promoting health care including preventive health care'		Kerala	Thrissur	6,85,000	6,85,000	NIL	No	Daya Charitable Trust	CSR00037742
<b>TOTAL</b>						<b>19,42,000</b>	<b>19,42,000</b>				

**VI. In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the reasons for not spending the amount in its Board report: NA**

**VII. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the company:**

We hereby affirm that the CSR Policy, as approved by the Board, has been implemented and the CSR committee monitors the implementation of the projects and activities in compliance with the Company's CSR objectives.

**For Daya General Hospital Limited**

(Sd/-)

**Dr. VALIAKATH KUTTIPPURATHEL ABDUL AZEEZ**

Managing Director

DIN: 00860120

(Sd/-)

**Dr. THALAKKALE KOTTILAVEETIL RAVEENDRAN**

Director

DIN: 05341851

**Place: Thrissur**

**Date: 4.7.2024**

## ഡയറക്ടർമാരുടെ റിപ്പോർട്ട്

പ്രിയ ഓഹരി ഉടമകളെ,

ദയ ജനറൽ ആശുപത്രിയുടെ 47-ാം മത് വാർഷിക പൊതുയോഗത്തിൽ പങ്കെടുക്കുന്ന മാന്യ ഓഹരി ഉടമകളെ ഹാർദ്ദമായി സ്വാഗതം ചെയ്യുന്നു.

നമ്മുടെ ആശുപത്രിയുടെ പ്രവർത്തനങ്ങളിലും പുരോഗതിയിലും നിർണ്ണായക പങ്കുവഹിച്ച മാർഗ്ഗ ദർശിയും ധിഷണാശാലിയുമായിരുന്ന പ്രിയപ്പെട്ട ചെയർമാൻ പ്രൊഫ.കെ.പി.അഹമ്മദ് കോയ സാറിന്റെ വിധോഗം വിവരണാതീതമാണെന്നു പറയാതെ വയ്യ.

കഴിഞ്ഞ വർഷം ഒരു കമ്പനിയെന്ന നിലക്കുള്ള നമ്മുടെ വളർച്ച പലനിലക്കും ആശാവഹമായിരുന്നു. കുന്നംകുളം റോയൽ ആശുപത്രിയുടെ ഏറ്റെടുക്കലും നമ്മുടെ പ്രതീക്ഷക്കനുസൃതമായ വളർച്ചയും ഒരു നല്ല ആശുപത്രിക്ക് വേണ്ടി പ്രവർത്തനരീതികളിൽ വരുത്തിയ മാറ്റവും പല ദേശീയ അംഗീകാരങ്ങളും പുതിയ ഡിപ്പാർട്ട്മെന്റുകളും വിപുലീകരിച്ച സന്നദ്ധ-കാരുണ്യ പ്രവർത്തനങ്ങളും തുടങ്ങി സംഭവ ബഹുലമായ ഒരു പാതയിലൂടെയായിരുന്നു നമ്മുടെ വളർച്ച.

ചികിത്സാ സൗകര്യങ്ങളുടെ കാര്യത്തിൽ നാം എപ്പോഴും പുതിയ ഡിപ്പാർട്ട്മെന്റുകൾക്ക് എല്ലാ വർഷവും പ്രാമുഖ്യം നൽകിയിരുന്നു. ഇത്തവണ ഇ എൻ ടി ഡിപ്പാർട്ട്മെന്റിൽ സ്കൾ ബേസ് സർജറി (skull base surgery) യിൽ പ്രത്യേക പരിശീലനം ലഭിച്ച ഡോ.ലക്ഷ്മി നമ്മുടെ ആശുപത്രിയിൽ ചേർന്നു. കുറേക്കാലം നമ്മൾ പല കാരണങ്ങളാൽ നിർത്തിവെച്ചിരുന്ന വൃക്കമാറ്റിവക്കൽ ശസ്ത്രക്രിയ ഡോ.ടി.ടി.പോളിന്റെ നേതൃത്വത്തിൽ ട്രാൻസ്പ്ലാന്റേഷൻ യൂണിറ്റ് ഈ വർഷം വലിയ തോതിൽ പുന:രാംഭിക്കുകയാണ്. വരും മാസങ്ങളിൽ ട്രാൻസ്പ്ലാന്റേഷൻ വേണ്ടി അനേകം രോഗികൾ കാത്തിരിക്കുന്നുണ്ട്. പൊതുവെ തിരക്കേറിയ കാർഡിയോളജി ഡിപ്പാർട്ട്മെന്റിന്റെ പ്രവർത്തനങ്ങൾ കുറേകൂടി ആയാസരഹിതമാക്കാൻ ചെറുപ്പക്കാരനായ കാർഡിയോളജിസ്റ്റ് ഡോക്ടർ സുൽത്താൻ നമ്മുടെ കൂടെ ചേർന്നു. ഇന്റർവെൻഷണൽ കാർഡിയോളജിയിൽ പല പുതിയ ചികിത്സാരീതികൾക്കും (ഇൻട്രാകാർഡിയാക് ഡിഫ്രിബ്രിയേഷൻ, പെരിഫറൽ ഡിഫ്രിബ്രിയേഷൻ ലോങ്ങ് ഒക്ളൂഷൻ, ട്രാൻസ്കാറ്ററിയൽ എക്കോ, കോൺട്രാസ്റ്റ് എക്കോ, ആർട്ട്രിയൽ വീനസ് പ്ലേക്ക്) അദ്ദേഹം തുടക്കമിട്ടു. എല്ലാ എമർജൻസി സേവനങ്ങളും കൃത്യമായും പൂർണ്ണതയോടെയും നൽകാൻ നമുക്ക് കഴിഞ്ഞു. ഇൻട്രാകാർഡിയാക് ഡിഫ്രിബ്രിയേഷൻ, പെരിഫറൽ ആൻജിയോപ്ലാസ്റ്റി, ട്രാൻസ്ഇസോഫാജിയൽ എക്കോ, കോൺട്രാസ്റ്റ് എക്കോ, സങ്കീർണ്ണമായ

ആൻജിയോ പ്ലാസ്റ്റികൾ (IVVS, OCT) തുടങ്ങി ഏറ്റവും വലിയ കാർഡിയാക് സെന്ററുകളിൽ ചെയ്യുന്ന പല ചികിത്സാരീതികളും നമ്മുടെ ആശുപത്രിയിൽ ആരംഭിക്കാൻ അദ്ദേഹത്തിന്റെ കഠിന പരിശ്രമം വഴിയായി. ഇതിൽ പലതും തൃശ്ശൂരിൽ തന്നെ ആദ്യമായിരുന്നു.

ഈ വർഷം പ്ലാസ്റ്റിക് സർജറി ഡിപ്പാർട്ട്മെന്റിന്റെ പ്രവർത്തനങ്ങളിൽ ഗണ്യമായ പുരോഗതിയുണ്ടായി. ഫ്രീഫ്ളാപ്പുകളും, ബ്രസ്റ്റ് റീ കൺസ്ട്രക്ഷൻ, മുഖവൈകൃതം ശരിയാക്കൽ തുടങ്ങി അനേകം പുതിയ ശസ്ത്രക്രിയകൾ അവിടെ നടന്നു. ക്രിട്ടിക്കൽ കെയർ വിഭാഗം, സർജറി വിഭാഗം, ന്യൂറോ സർജറി എന്നിവയെല്ലാം ആശുപത്രിയുടെ വരുമാന വളർച്ചയിൽ പ്രധാന പങ്ക് വഹിച്ചു.

മറ്റ് ഡിപ്പാർട്ട്മെന്റുകളുടേയും സംഭാവനകൾ ഒട്ടും പിറകിലായിരുന്നില്ല.

നാം പുറത്ത് ഒരു ഏജൻസിക്ക് നൽകിയിരുന്ന ഇമേജിങ്ങ് വിഭാഗം (CT, MRI) ഈ വർഷം നമ്മൾ തന്നെ ഏറ്റെടുത്തു. ഈ വിഭാഗത്തിന്റെ പുനർ രൂപീകരണവും നിർമ്മാണ പ്രവർത്തനങ്ങളും നടന്നുകൊണ്ടിരിക്കുന്നു. കുറച്ച് മാസങ്ങൾ കൊണ്ട് തന്നെ ഇതിന്റെ മുടക്ക് മുതൽ നമുക്ക് തിരിച്ചുകിട്ടിയിരിക്കുന്നു. നമ്മുടെ റേഡിയോ ഡയഗ്നോസിസ് ആന്റ് ഇമേജിങ്ങ് വിഭാഗത്തിൽ പല ഇന്റർവെൻഷണൽ പ്രൊസീജിയറുകളും വിജയകരമായി ചെയ്ത വർഷമായിരുന്നു കടന്നു പോയത്.

ലബോറട്ടറി വിഭാഗത്തിൽ നമുക്ക് ലഭിച്ച NABL അംഗീകാരത്തിനനുസരിച്ച് ക്വാളിറ്റിയിലും, പ്രൊസസി ലും, സേവനത്തിലും വലിയ പുരോഗതിയുണ്ടായി. ലാബോറട്ടറി ടെസ്റ്റുകളുടെ റിസൾട്ട് നൂറ് ശതമാനം അക്യൂറസി എന്ന അവസ്ഥയിലേക്ക് നമ്മൾ എത്തിയിരിക്കുന്നു. അതുപോലെ തിരക്ക് വർദ്ധിച്ച പത്തോളജി വിഭാഗത്തിൽ സമൂലമായ മാറ്റങ്ങൾ- ഓട്ടോമാറ്റിക് മൈക്രോ ടോം, ഓട്ടോമാറ്റിക് പ്രൊസസിങ്ങ് യൂണിറ്റ്, ഗ്രാസിങ്ങ് സ്റ്റേഷൻ എന്നീ പുതിയ ആവിഷ്കാരങ്ങൾ- ഉണ്ടായി. ബയോപ്സി റിപ്പോർട്ടുകൾ ഏതാനും മിനുട്ടുകൾക്കുള്ളിലഭ്യമാക്കുന്ന ക്രയോസ്റ്റാറ്റ് (Frozen Section) സംവിധാനവും ഇന്ന് നമുക്കുണ്ട്. ഇതെല്ലാം നമ്മുടെ രോഗികൾക്ക് ഏറ്റവും ഉന്നതമായ സർവ്വീസ് സൗകര്യങ്ങളാണ് നൽകി വരുന്നത്.

പശ്ചിമഭാഗത്തുള്ള വിഭാഗത്തിൽ ഇന്റർവെൻഷണൽ പശ്ചിമഭാഗത്തുള്ളിസ്റ്റായി പുതുതായി ഡോ.അമൃത മോഹൻ എത്തിയിട്ടുണ്ട്. ഈ വിഭാഗത്തിൽ ചെയ്തുകൊണ്ടിരിക്കുന്ന EBUS, ബ്രോങ്കോസ്കോപ്പി, ബയോപ്സി തുടങ്ങിയവക്കും, ബ്രോങ്കോസ്കോപ്പിക്



ട്യൂമർ മാനേജ്മെന്റ് തുടങ്ങി അനേകം ചികിത്സാ രീതികൾ പുതുതായി തുടങ്ങാനും ഇപ്പോൾ കഴിയും.

സൈക്യാട്രി, ഇ.എൻ.ടി, കാർഡിയോ തൊറാസിക് സർജറി, വാസ്കുലാർ സർജറി എന്നിവയിൽ കൂടുതൽ പുതിയ ഡോക്ടർമാർ ഈ വർഷം എത്തിയിട്ടുണ്ട്. ഡോ.നിവിൻ ജോർജ്ജ്, ഡോ. മുസക്കുഞ്ഞി എന്നിവരുടെ നേതൃത്വത്തിൽ ഹൃദയ ശസ്ത്രക്രിയകൾ നന്നായി നടന്നു വരുന്നു. പീഡിയാട്രിക് ഐ.സി.യു ഈ വർഷം തുടങ്ങിയിട്ടുണ്ട്.

ഗുരുതമായി രോഗം ബാധിച്ച് ഐ.സി.യു. വിൽ നിന്ന് മാറ്റുന്ന രോഗികൾക്ക് തുടർച്ചയായ മോണിറ്ററിംഗ് ഫലങ്ങൾ നഴ്സിംഗ് സ്റ്റേഷനിലും ചികിത്സിക്കുന്ന ഡോക്ടറുടെ ഫോണിലും ലഭ്യമാക്കുന്ന ഡോസി എന്ന മോണിറ്ററിംഗ് സിസ്റ്റം നമ്മുടെ ആശുപത്രിയിൽ ആരംഭിച്ചിട്ടുണ്ട്. രോഗിയ്ക്കുണ്ടാകുന്ന ചെറിയ ശാരീരിക വ്യതിയാനങ്ങൾ പോലും ചികിത്സിക്കുന്ന നഴ്സുമാരെയും ഡോക്ടർമാരെയും അറിയിക്കാനും ആവശ്യമാകുമ്പോൾ ഇടപെടാനും ഇത് സഹായിക്കും.

കാരുണ്യ പ്രവർത്തനങ്ങളിലും നാം ഈ വർഷം സജീവമായിരുന്നു. അതിദരിദ്രർക്ക് പതിവായി ഭക്ഷണകിറ്റുകൾ, സാനിറ്റോറിയങ്ങളിലും അഗതി മന്ദിരങ്ങളിലുള്ളവർക്ക് ഭക്ഷണവും മറ്റ് ജീവിത സൗകര്യങ്ങളും താഴ്ന്ന സാമ്പത്തിക സ്ഥിതിയിലുള്ളവർക്ക് പാഠ്യോപകരണങ്ങൾ എന്നിങ്ങനെയുള്ള സേവനപരിപാടികൾക്ക് ജീവനക്കാരായും മാനേജ്മെന്റിന്റേയും കൂട്ടായ്മ ഈ രംഗത്ത് സജീവമായിരുന്നു.

പരരക്ഷ എന്ന പ്രാഥമിക പരിചരണ പരിശീന പരിപാടിയിലൂടെ കൂടുതൽ പേർക്ക് പരിശീലനം നൽകുന്ന പദ്ധതി തുടർന്നുകൊണ്ടിരിക്കുന്നു. തൃശ്ശൂർ IMA യുമായി സഹകരിച്ച് ഏയ്ഞ്ചൽസ് ഓഫ് തൃശ്ശൂർ എന്ന പേരിൽ ഹോസ്പിറ്റലിൽ എത്തുന്നതുവരെയുള്ള അടിയന്തിര പ്രീഹോസ്പിറ്റൽ പരിചരണ മാർഗ്ഗ നിർദ്ദേശങ്ങൾ ഫോണിലൂടെ നൽകി കൂടുതൽ അപകടങ്ങൾ ഒഴിവാക്കാനുള്ള പദ്ധതിയിൽ നാമും പങ്കാളിയായിട്ടുണ്ട്.

ദേശീയ ടി.ബി.നിർമ്മാർജ്ജന പരിപാടിയുടെ ഭാഗമായി ടി.ബി.രോഗികൾക്ക് സ്വകാര്യശുപത്രികൾ വഴി മരുന്നുകൾ സൗജന്യമായി നൽകുന്ന സ്റ്റേപ്പ്സ് (Steps for TB Elimination in Private Sector) നമ്മുടെ ആശുപത്രിയിൽ 5 വർഷമായി തുടർന്നു വരുന്നുണ്ട്. കഴിഞ്ഞാഴ്ചയിൽ ഇത് വിലയിരുത്താൻ എത്തിയ ലോകാരോഗ്യ സംഘടനാ പ്രതിനിധികൾ നമ്മുടെ പ്രവർത്തനരീതിയെ അനുമോദിക്കുകയുണ്ടായി.

മറ്റ് പല സന്നദ്ധ സംഘടനകളുമായി സഹകരിച്ച് ആരോഗ്യ രംഗത്തെ പൊതുവായ പ്രശ്നങ്ങളെ കുറിച്ച് സെമിനാറുകളും ചർച്ചകളും നടത്തി പൊതുജന ബോധവൽക്കരണത്തിനുള്ള ശ്രമങ്ങൾ ഈ വർഷവും തുടർന്ന് പോന്നു.

കീമോതെറാപ്പി മരുന്നുകൾ വമ്പിച്ച വിലക്കിഴിവിൽ നൽകി കാൻസർ രോഗികൾക്ക് ആശ്വാസം പകരാനുള്ള പദ്ധതിയും പ്രായോഗികമാക്കി. കീമോതെറാപ്പി വിഭാഗത്തിൽ രോഗികളുടെ എണ്ണം വർദ്ധിച്ചിരിക്കുന്നു.

രോഗികൾക്കും കുടുംബങ്ങളുമാണ് അവരുടെ മുറിയിൽ നിന്ന് തന്നെ നഴ്സിംഗ് സ്റ്റേഷനിലുള്ള നഴ്സുമാരെ രോഗവിവരം അറിയിക്കാനും വിളിക്കാനും കഴിയുന്ന നഴ്സസ് കാളിംഗ് സിസ്റ്റം എന്ന സംവിധാനം പ്രധാനപ്പെട്ട സെക്ഷനുകളിലെല്ലാം ഈ വർഷം ഏർപ്പെടുത്തി.

ഈ വർഷത്തെ നിർണ്ണായകമായ ഒരു ചുവടുവെപ്പായിരുന്നു കുന്നംകുളം റോയൽ ഹോസ്പിറ്റൽ ഏറ്റെടുത്തത്. നമ്മുടെ പരിധിയിലുള്ള വിലയ്ക്ക് അവർ അത് നൽകാൻ തയ്യാറായപ്പോൾ നമ്മൾ അത് ഏറ്റെടുത്ത് നിലവാരമുള്ള ഒരു സ്ഥാപനമാക്കി മാറ്റാൻ ശ്രമിച്ചുകൊണ്ടിരിക്കുന്നു. കാഷ്വാലിറ്റി, ഒ.പി. ലേബർ റൂം, ഐ.സി.യു മുറികൾ എന്നിവയെല്ലാം നാം പുനർനിർമ്മിച്ചു. രോഗികളുടെ എണ്ണം വർദ്ധിച്ചിട്ടുണ്ട്. ഓപ്പറേഷനൽ പ്രോഫിറ്റിനപ്പുറം വരുമാനം ക്രമാനുഗതമായി വർദ്ധിച്ച് വരുന്നുണ്ട്.

ഈ വർഷത്തെ വരുമാനം കണക്കിലെടുക്കുമ്പോൾ നമ്മുടെ വരുമാനം 20% വർദ്ധിച്ചിട്ടുണ്ട്. അടുത്ത വർഷം നമ്മുടെ പ്രതീക്ഷ 35% മാണ്. വരുമാനം നിലനിർത്താനും വർദ്ധിപ്പിക്കാനുള്ള ശ്രമങ്ങളില്ലെങ്കിൽ ആശുപത്രി വരുമാനത്തിൽ മാന്ദ്യം സംഭവിക്കാൻ സാധ്യതയുള്ളത് കൊണ്ട് മാനേജ്മെന്റ് ബിസിനസ്സ് വിപുലീകരിക്കാനും വർദ്ധിപ്പിക്കാനുള്ള നിരന്തര ശ്രമത്തിലാണ്. അടുത്ത വർഷം വൻ തോതിലുള്ള ഒരു വിപുലീകരണത്തിനാണ് നാം ഒരുങ്ങുന്നത്. അതിന് വേണ്ടി ഇക്വിറ്റി മൂലധനം സമാഹരിക്കാനുള്ള ശ്രമങ്ങൾ തുടങ്ങിക്കഴിഞ്ഞു.

അക്കാദമിക് രംഗത്തും ഗുണനിലവാരം ഉയർത്താനുള്ള ശ്രമത്തിലും വൻ കുതിച്ചു ചാട്ടമാണ് ഈ വർഷം ഉണ്ടായിട്ടുള്ളത്. നിലവിലുള്ള അഞ്ച് ബിരുദാനന്തര കോഴ്സുകൾക്കൊപ്പം ക്രിട്ടിക്കൽ കെയർ വിഭാഗത്തിലെ സൂപ്പർസ്പെഷ്യാലിറ്റി കോഴ്സിനും മദ്ധ്യകേരളത്തിൽ ആദ്യമായി നമുക്ക് അംഗീകാരം ലഭിച്ചിട്ടുണ്ട്. കാർഡിയോളിജി, ഓർത്തോപീഡിക്സ് എമർജൻസി മെഡിസിൻ എന്നിവയിലുള്ള അംഗീകാരത്തിനുമുള്ള നടപടികൾ പുരോഗമിക്കുന്നു.

ദേശീയ അന്തർദേശീയ കോൺഫ്രൻസുകളിൽ ക്വാളിറ്റി വിഭാഗത്തിന് നിരവധി പ്രബന്ധങ്ങൾ അവതരിപ്പിക്കുകയും അവർഡുകൾ നേടുകയും ചെയ്തിട്ടുണ്ട്. ക്രിട്ടിക്കൽ കെയർ, NABH സ്റ്റാൻഡേർഡ്സ്, ക്ലിനിക്കൽ ഫാർമസി എന്നീ മേഖലകളിൽ മറ്റാശുപത്രികൾക്ക് പരിശീലനം നൽകുന്ന ഒരു സ്ഥാപനമായി നാമും ഉയർന്നിട്ടുണ്ട്. അതിനോടനുബന്ധിച്ച് പന്ത്രണ്ടിലധികം വർക്ക്ഷോപ്പുകൾ കഴിഞ്ഞ വർഷം നടത്തുകയുണ്ടായി.

ഇൻഫെക്ഷൻ കൺട്രോൾ പ്രാക്ടീസിന് മികച്ച ആശുപത്രികളുള്ള അവാർഡ്, എ.എച്ച്.പി.ഐ (അസോസിയേഷൻ ഓഫ് ഹെൽത്ത് കെയർ പ്രൊവൈഡേഴ്സ് ഇന്ത്യ) നമുക്കാണ് ലഭിച്ചത്. അന്തർദേശീയ നിലവാരത്തിൽ തന്നെ ഏറ്റവും കുറവ് ആശുപത്രിജന്യ ഇൻഫെക്ഷൻ നമ്മുടെ ആശുപത്രിയിലാണ്. അതോടൊപ്പം മികച്ച നഴ്സിങ്ങ് സേവനത്തിന് നമ്മുടെ നഴ്സിങ്ങ് സ്റ്റാഫിനെ തൃശ്ശൂർ മാനേജ്മെന്റ് അസോസിയേഷൻ, വൈ.എം.സി.എ തുടങ്ങിയ സംഘടനകൾ ആദരിക്കുകയുണ്ടായി. 300 കിടക്കകളിൽ താഴെയുള്ള കേരളത്തിലെ ഏറ്റവും നല്ല ആശുപത്രികളുള്ള FICCI അവാർഡ് ഇത്തവണ നമുക്കായിരുന്നു. നമ്മുടെ ജീവനക്കാരുടെ പരിശീനവും സേവനവും രോഗീ പരിചരണത്തിൽ പ്രതിഫലിക്കുന്നുണ്ട്. 98% പൊസിറ്റീവ് ഫീഡ് ബാക്ക് ആണ് നമുക്ക് രോഗികളിൽ നിന്നും കൂട്ടിരുപ്പുകാരിൽ നിന്നും ലഭിച്ചത്. അതോടൊപ്പം ദേശീയ തലത്തിൽ മികച്ച നഴ്സിങ്ങ് പരിചരണത്തിനുള്ള എൻ.എ.ബി.എച്ച് അക്രഡിറ്റേഷൻ നമുക്ക് ലഭിച്ചു. മദർ ഫ്രണ്ട്ലി ഹോസ്പിറ്റലിനുള്ള സർക്കാർ അംഗീകാരവും നമുക്ക് ഈ വർഷം ലഭിച്ചു. ക്വാളിറ്റി ബിയോണ്ട് അക്രഡിറ്റേഷൻ എന്നതിൽ ഫോക്കസ് ചെയ്തുകൊണ്ടുള്ള പ്രവർത്തനങ്ങളിലാണ് നാം ശ്രദ്ധ കേന്ദ്രീകരിക്കുന്നത്. അന്തർദേശീയ നിലവാരത്തിലെത്താനുള്ള JCI അക്രഡിറ്റേഷനുള്ള പ്രവർത്തനങ്ങളും നാം തുടങ്ങിക്കഴിഞ്ഞു.

കഴിഞ്ഞ രണ്ട് വർഷമായി നാം തുടക്കമിട്ട നമ്മുടെ ആശുപത്രിയിലെ ഓരോ വിഭാഗത്തിലേയും നടപടിക്രമങ്ങളുടെ പുനർരൂപീകരണം ഏതാണ്ട് പൂർത്തിയായ വർഷമായിരുന്നു ഇത്. പുതിയ ഒരു ഇൻഷുറൻസ് ഡസ്ക് ഉണ്ടാക്കിയതും ഇൻഷുറൻസ് വരുമാനം മുന്നിരട്ടി വർദ്ധിപ്പിച്ചതും ഇതുകൊണ്ടാണ്. ECHS, ESI, KASP, പ്രൈവറ്റ് ഇൻഷുറൻസ് എന്നിവയിൽ നിന്ന് നമുക്ക് വർഷങ്ങളായി ലഭിക്കാതിരുന്ന കൂടിശ്ശികയിൽ വലിയൊരു ഭാഗം നമുക്ക് നേടിയെടുക്കാൻ കഴിഞ്ഞു. ലഭിക്കാത്ത കൂടിശ്ശികക്ക് നാം നിയമനടപടി എടുത്തുകൊണ്ടിരിക്കുന്നു. ഇൻഷുറൻസ് വരുമാനം നമ്മുടെ വരുമാനത്തിന്റെ 40% ലേക്ക് വളർച്ച എന്ന ലക്ഷ്യത്തിലെത്തിക്കൊണ്ടിരിക്കുന്നു.

സ്റ്റാർ, ICCI എന്നീ ഇൻഷുറൻസ് കമ്പനികൾ നമ്മുടെ ഇൻഷുറൻസ് സേവനങ്ങളെ മാനിച്ച് നമ്മുടെ ആശുപത്രിയെ തൃശ്ശൂരിലെ പ്രിഫേർഡ് കസ്റ്റമർ എന്ന നിലയിൽ അവരുടെ കസ്റ്റമേഴ്സിനെ നമുക്കയക്കുന്നുണ്ട്.

ആശുപത്രിയുടെ സുഗമമായ പ്രവർത്തനത്തിൽ യോഗ്യതയും അനുഭവജ്ഞാനവുമുള്ള ഇരുപതോളം ജീവനക്കാരെ മാനേജ്മെന്റ് ലെവലിൽ എടുത്തിട്ടുണ്ട്. ഇവർക്ക് ഉത്തരവാദിത്വമുള്ള വിഭാഗങ്ങളിൽ നിരന്തരം അവലോകന മീറ്റിങ്ങുകളും കൂടെയുള്ള വർക്ക് ടാർജ്ജുകളും പ്രൊജക്ടുകളും നൽകി അവരെ സ്ഥാപനം ഉദ്ദേശിക്കുന്ന രീതിയിലുള്ള

ഔട്ട്പുട്ട് ലഭിക്കാനും നാം ശ്രമിച്ചിട്ടുണ്ട്. അതോടൊപ്പം മാനേജീരിയൽ തലത്തിലുള്ളവരെ പ്രവർത്തനങ്ങൾ വിശകലനം ചെയ്ത് മെച്ചപ്പെട്ട പ്രവർത്തനങ്ങൾ കാഴ്ചവക്കുന്നവർക്ക് പ്രോത്സാഹനം നൽകുന്നുമുണ്ട്.

ഈ വർഷം ഗസ്റ്റ് റിലേഷൻസ് വിഭാഗം ഹോസ്പിറ്റാലിറ്റി വിഭാഗം കൂടുതൽ ശക്തിപ്പെടുത്തുകയും മിക്കവാറും രോഗികൾക്ക് അവരുടെ സേവനം ലഭിക്കുന്ന രീതിയിൽ ആ വിഭാഗത്തെ രൂപ കൽപന ചെയ്യുകയും ചെയ്തു. സീനിയർ സിറ്റിസൺ സവിശേഷ ശ്രദ്ധയും സേവനവും നൽകാൻ ജറിയാട്രിക് സേവന വിഭാഗം ഈ വർഷം തുടങ്ങി. അതുപോലെ ആശുപത്രിയിൽ കിടക്കുന്ന രോഗികളുടെ പ്രശ്നങ്ങൾ പരിഹരിക്കാനും അവരുടെ ആവശ്യങ്ങൾ ത്വരിതഗതിയിൽ നിറവേറ്റാനും വാർഡ് സെക്രട്ടറിമാരെ നിയമിച്ചു. ഇത്തരം പ്രവർത്തനം തൃശ്ശൂരിലെ ഏറ്റവും നല്ല കസ്റ്റമർ സർവീസ് നൽകുന്ന ആശുപത്രി എന്ന ഖ്യാതി നമുക്ക് നൽകിയിട്ടുണ്ട്.

മാർക്കറ്റിങ്ങ് വിഭാഗം കൂടുതൽ ശക്തിപ്പെടുകയും വിവിധ മീഡിയകളിൽ നാം സാന്നിധ്യമറിയിക്കുകയും അങ്ങിനെ ഒരു ബ്രാൻറായി വളരുകയും ചെയ്തിട്ടുണ്ട്. നമ്മൾ ലക്ഷ്യമാക്കുന്ന വിഭാഗങ്ങൾ കിടയിൽ ആശുപത്രി വിശേഷങ്ങൾ എത്തുന്നുണ്ട്. കേരളത്തിലെ എല്ലാ ജില്ലകളിൽ നിന്നും നമുക്കിന്ന് രോഗികളെത്തുന്നുണ്ട്.

ബില്ലിംഗ് സിസ്റ്റം, എച്ച്. ആർ. സിസ്റ്റം എന്നിവ ഇത്തവണ ഗണ്യമായ മാറ്റങ്ങൾക്ക് വിധേയമായി. ബില്ലിംഗ് വിഭാഗത്തിലെ പുനഃക്രമീകരണവും ഇൻഷുറൻസ് ബില്ലിങ്ങിലുള്ള മാറ്റങ്ങളും ആശുപത്രികൾ ചാർജ്ജുകൾ വർദ്ധിപ്പിക്കാതെ തന്നെ വരുമാനം 10 % വർദ്ധിപ്പിച്ചു. ജീവനക്കാരുടെ പുനക്രമീകരണവും ഓരോ വിഭാഗത്തിലും കാര്യ പ്രാപ്തിയും നൈപുണ്യവുമുള്ളവരെ ഓപ്പറേഷൻസ് ഏൽപ്പിച്ച കാര്യക്ഷമത വർദ്ധിപ്പിച്ചിട്ടുണ്ട്. അതോടൊപ്പം ഈ പ്രവർത്തനങ്ങൾ വിലയിരുത്താവുന്ന ഉത്തരവാദിത്വബോധം അവർക്ക് നൽകുകയും പ്രവർത്തനങ്ങൾക്ക് സഹായകമായ വിവിധ നിയന്ത്രണങ്ങൾ കൊണ്ടുവരികയും ചെയ്തു.

നമ്മുടെ സ്ഥാപനങ്ങളിലേക്ക് വിവിധ ഉൽപന്നങ്ങൾ വാങ്ങുവാനുള്ള സംവിധാനത്തിന്റെ ഘടന ആകെ പരിഷ്കരിച്ചു. വിവിധ തലങ്ങളിൽ കൂടിയാലോചനകളും നെഗോഷിയേഷനും നടത്തി മറ്റ് സ്ഥാപനങ്ങളിലെ വിലകളുമായി താരതമ്യം നടത്തി ഉൽപന്നങ്ങൾ വാങ്ങുന്ന രീതിയാണ് ഉണ്ടാക്കിയിട്ടുള്ളത്. ഇത് പല വസ്തുക്കളും വിലക്കുറവിൽ ലഭിക്കാൻ സഹായിച്ചിട്ടുണ്ട്. മരുന്ന് കമ്പനികൾക്കും ഡോക്ടർമാർക്കും മറ്റ് ജീവനക്കാർക്കുമുള്ള പണമിടപാടുകൾ പൂർണ്ണമായി ഡിജിറ്റൽ ആക്കിയിട്ടുണ്ട്. ചെക്കുകൾ അപൂർവ്വമായേ ഉപയോഗിക്കുന്നുള്ളൂ.

നാല് ആശുപത്രികളുടേയും ഓപ്പറേഷൻസ്, ഫൈനാൻസ്, ക്വാളിറ്റി എന്നിവയുടെ അവലോകന മീറ്റിങ്ങുകൾ എല്ലാ മാസവും നടത്തി പ്രശ്ന പരിഹാരങ്ങളും നവീകരണങ്ങളും പതിവായി

നടത്തിവരുന്നുണ്ട്.

മൂന്ന് ആശുപത്രികളിലും ഫാർമസി ഐ.പി. സ്റ്റോർ ആരംഭിച്ച് GST യിൽ ഗണ്യമായി ഒരു തുക നമുക്ക് തിരിച്ച് ലഭിക്കുന്ന നടപടി ക്രമങ്ങൾ ഈ വർഷം നിലവിൽ വന്നു. ഫാർമസി വിൽപന ഏതാണ്ട് ഇരട്ടിയോളം വർദ്ധിച്ചു. രോഗികൾ നമ്മുടെ ഫാർമസിയിൽ നിന്നും മരുന്ന് വാങ്ങാൻ നിഷ്കർഷിക്കാതെത്തന്നെ നല്ല സേവനവും വിലയിളവും പ്രേരണയും നൽകി വിൽപന വർദ്ധിപ്പിക്കാൻ നമുക്ക് കഴിഞ്ഞു.

ഹോസ്പിറ്റൽ ലാബിലും ഈ വർഷം ഗണ്യമായ മാറ്റങ്ങൾ വന്നിട്ടുണ്ട്. മെച്ചപ്പെട്ട കാര്യക്രമങ്ങൾ ടെസ്റ്റ് എടുക്കാനും ഫലങ്ങൾ നൽകുന്നതിലുമുള്ള വേഗത വർദ്ധിപ്പിച്ചു. റിയേജന്റുകളുടെ ഉപയോഗത്തിൽ സൂക്ഷ്മത പുലർത്തുകയും നിരന്തര വിലപേശലിലൂടെ അവയുടെ വില കുറയ്ക്കാനും അങ്ങിനെ ലാബിന്റെ ചിലവുകൾ പരമാവധി കുറയ്ക്കാനും കഴിഞ്ഞു.

ഇത്തരം പ്രവർത്തനങ്ങൾ ചികിത്സാ ചിലവ് വർദ്ധിപ്പിക്കാതെ കാര്യക്ഷമത വർദ്ധിപ്പിച്ചു കൊണ്ടാണുണ്ടായത്. നമ്മുടെ സ്ക്രാനിംഗിങ് മാനേജർമാർ ഇതിൽ വലിയ പങ്ക് വഹിച്ചിട്ടുണ്ട്. 25-30% ഇത് വഴി നമുക്ക് വരുമാനം വർദ്ധിപ്പിക്കാൻ കഴിഞ്ഞു.

ചുരുക്കത്തിൽ കഴിഞ്ഞ രണ്ട് വർഷം കൊണ്ട് നമ്മുടെ ആശുപത്രിയിൽ പ്രൊഫഷനലിസം വളർത്താനും ഏതാണ്ട് എല്ലാ വിഭാഗങ്ങളും ഒരു പുതിയ കാഴ്ചപ്പാടോടെ പുനഃസംഘടിപ്പിക്കാനും കഴിഞ്ഞിട്ടുണ്ട്. ഇത് സേവന രംഗത്തും ഗുണനിലവാരത്തിലും ഉയർന്ന നിലവാരം പുലർത്താൻ

സാധ്യമായിട്ടുണ്ട്. അതോടൊപ്പം പർച്ചേസ് പ്രൈസ് കുറയ്ക്കാനും ഓപ്പറേഷൻ ചിലവുകൾ കുറയ്ക്കാനും സഹായിച്ചിട്ടുണ്ട്.

ബാങ്ക് ഇടപാടുകളിൽ നാം പുലർത്തുന്ന നിഷ്കർഷ നമുക്ക് സാമ്പത്തിക ഇടപാടുകളിൽ വളരെ നല്ല എക്സ്പോഷണൽ റേറ്റ് കിട്ടാൻ സഹായിച്ചിട്ടുണ്ട്. ഇത് ഭാവിയിൽ നമുക്ക് വരുന്ന സാമ്പത്തിക നിക്ഷേപങ്ങളെ ഗുണകരമായി ബാധിക്കും.

നേരത്തെ സൂചിപ്പിച്ചതുപോലെ ഇതുപോലുള്ള സ്ഥാപനങ്ങളെ ബോധപൂർവ്വം കാലോചിതമായ വികസനത്തിനും അപ്ഗ്രേഡേഷനും വിധേയമാക്കിയില്ലെങ്കിൽ ഡീജനറേറ്റ് ചെയ്തുപോകുവാനുള്ള സാധ്യത നിലനിൽക്കുന്നുണ്ട്. നാം പുതിയ വികസനത്തിനുള്ള ഈ കിറ്റി ഫണ്ടുകൾക്ക് ശ്രമം തുടങ്ങിയിരിക്കുന്നു. നേരത്തെ വിശദീകരിച്ച നടപടിക്രമങ്ങളും കാര്യക്ഷമതയും അതിന്റെ ഭാഗമാണ്. അതോടൊപ്പം കൂടുതൽ സാമ്പത്തിക അച്ചടക്കവും നാം നേടിയെടുക്കേണ്ടി വരും. വരുന്ന അഞ്ച് വർഷത്തിനുള്ളിൽ മൂന്നിരട്ടി വളർച്ചയാണ് നാം ലക്ഷ്യമിടുന്നത്. അതിനുള്ള ശ്രമങ്ങളാണ് മാനേജ്മെന്റ് സ്വീകരിച്ചു കൊണ്ടിരിക്കുന്നത്.

2001 ജൂണിൽ പ്രവർത്തനം ആരംഭിച്ച ദയ ആശുപത്രി 23 വർഷത്തെ മികച്ച സേവനം പൂർത്തിയാക്കി 24-ാം വർഷത്തിലേക്ക് പ്രവേശിച്ചിരിക്കുന്നു. ആശുപത്രി വികസനത്തിന്റെ ഓരോ ഘട്ടത്തിലും നമ്മളോടൊപ്പം നിന്ന ആശുപത്രി ജീവനക്കാർ, ഓഹരി ഉടമകൾ, സഹായിക്കുകയും സഹകരിയ്ക്കുകയും ചെയ്ത വിവിധവകുപ്പുകൾ, രാഷ്ട്രീയ, സാമൂഹ്യ, പൊതു പ്രവർത്തകർ, സന്നദ്ധ സംഘടനാ പ്രവർത്തകർ, അഭ്യൂദയകാംക്ഷികൾ തുടങ്ങി ഓരോരുത്തരെയും നന്ദിപൂർവ്വം സ്മരിക്കുന്നു.

തിയ്യതി : 04/07/2024

ഡയറക്ടർ ബോർഡിനുവേണ്ടി,

ഡോ.ടി.കെ. രവീന്ദ്രൻ  
ഡയറക്ടർ

ഡോ. വി.കെ. അബ്ദുൾ അസ്സീസ്  
മാനേജിംഗ് ഡയറക്ടർ

**V. VENUGOPALAN & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

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**INDEPENDENT AUDITORS' REPORT**

To the Members of

**DAYA GENERAL HOSPITAL LIMITED**

**Report on the Audit of the Standalone Financial Statements**

**Opinion**

We have audited the standalone financial statements of **DAYA GENERAL HOSPITAL LIMITED**, which comprise the Balance Sheet as at 31<sup>st</sup> March 2024, 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.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 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 March 31, 2024, and its 'profits' 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 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

**Other Information**

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report but does not include the financial statements and our auditor's report thereon. The Annual report is expected to be made available to us after the date of this auditor's report.

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.

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**V. VENUGOPALAN & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

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**Responsibilities of Management for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 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, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That 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.

## V. VENUGOPALAN & ASSOCIATES

### CHARTERED ACCOUNTANTS

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- ✓ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls 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.

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 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.
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 purpose 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, except for the matters stated in paragraph (viii) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

- c. The accounts of the branch have been audited by us and have been dealt with in the preparation of our report.
- d. The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account
- e. In our opinion the aforesaid financial statements comply with Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- f. With respect to the comments/remarks relating to the maintenance of the accounts and other connected matters therein, refer to our comments in paragraph (viii) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rule, 2014.
- g. On the basis of written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- h. With respect to the other matters to be included in the Auditors Report in accordance with the requirements of section 197(16) of the Act, as amended, we report that, in our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its Directors during the year under report is in accordance with the provisions of section 197 of the Act.
- i. 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'; and
- j. 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 pending litigations which would impact its financial position (refer Note No. 19 of financial statements and Note No. 28(9) of the Notes to the accounts);
  - ii) The Company does not have any long-term contracts requiring a provision for material foreseeable losses.
  - iii) During the year under report, the Company has transferred the following amounts to the Investor Education and Protection Fund:

Sl No.	Particulars	Period	Amount - Rs. ~
1	Un-claimed Dividend	F.Y 2015-16	32,000
2	Final Dividend	F.Y 2022-23	28,000
3	Interim Dividend	F.Y 2023-24	28,000
4	Interest on Debentures	F.Y 2015-16	15,866
		Total	1,03,866

- iv) 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 premiums or any other sources or kinds 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;

- v) 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
- vi) Based on such audit procedures that the auditor has 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 (iv) and (v) above, contain any material mis-statement.
- vii) Dividend declared/paid during the year under report by the Company is as per the provisions of section 123 of the Companies Act, 2013.
- viii) Reporting under Rule 11 (g) of the Companies (Audit and Auditors) Rule, 2014, is applicable from April 1, 2023.

Based on our examination, which included test checks, and on the basis of information and explanations given to us, the Company has used accounting software (Grandis) for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility. However, the audit trail facility was not operational from April 1, 2023 up to October 20, 2023 and audit trail facility was operational only with effect from October 21, 2023 for all the relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with in respect of the accounting software for the period from October 21, 2023 onwards.

Place: Thrissur

Date: July 4, 2024

UDIN: **24070112BKJQDK6044**

For V.VENUGOPALAN & ASSOCIATES,  
CHARTERED ACCOUNTANTS,  
(Firm Registration No. 010739S)

(Sd/-)

**V VENUGOPALAN**, B.Com. FCA  
PARTNER (M No. 70112)



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**V. VENUGOPALAN & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

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**DAYA GENERAL HOSPITAL LIMITED**  
**ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT**  
For the year ended March 31, 2024  
(referred to in our report of even date)  
[As per Para 3 and 4 of Companies (Auditor's Report) Order, 2020]

- (i) In respect of Property, Plant and Equipment and Intangible Assets:
- (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
- (B) The Company has maintained proper records showing full particulars of Intangible Assets.
- (b) The Company has a regular programme of physical verification of its Property, Plant and Equipment, by which all Property, plant and equipments are verified in a phased manner. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its property, plant and equipment. Pursuant to such program, Property, plant and equipment has been physically verified by the management during the year and no material discrepancies were noticed on such verification.
- (c) In our opinion and according to the information and explanation given to us, the title deeds of the 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 are held in the name of the Company. In respect of certain immovable properties, we were informed that the title deeds have been deposited with the bankers for availing loans. The Company has obtained confirmation from the bankers in this respect as per the sanction letter of the loan disbursed.
- (d) During the year under report, the Company has not revalued its Property, Plant and Equipment (including Right to Use assets) or intangible assets or both.
- (e) In our opinion and according to the information and explanation given to us, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- (ii) In respect of its inventories:
- (a) As per the information and explanation given to us, the inventory has been physically verified by the management at reasonable intervals during the year. In our opinion, the coverage and procedure of such verification by the Management is appropriate and as informed to us, no discrepancies of 10 % or more in the aggregate for each class of inventory were noted on such verification.
- (b) In our opinion and according to the information and explanations given to us, the Company has been sanctioned working capital limits in excess of Rs.5 crore in aggregate, from banks on the basis of security of current assets. We are informed that no returns/statements in respect of current assets have been filed by the Company with the bankers during the year under report.

**V. VENUGOPALAN & ASSOCIATES****CHARTERED ACCOUNTANTS**

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(iii) (a) According to the information and explanations given to us, during the year under report, the Company has granted unsecured loan to a Company in which the Directors are interested, which has been fully repaid during the year under report. During the year under report the Company has also made investments in equity shares in a Company in which the Directors are interested. During the year under report, the Company has not provided any guarantee or securities to companies, firms, Limited Liability Partnerships or other parties.

(A) The details of aggregate balance outstanding and yearend balance outstanding in respect of loan given to the Company in which the Directors are interested are:

Sl.No	Name of the party	Aggregate amount of loan granted during the year – Rs.in lakhs	Year end balance outstanding – Rs. in lakhs	Year end balance outstanding (previous year)- Rs. in lakhs
1	Daya Emergency Care Private Limited – a company in which the Directors are interested	36.32	Nil (the loan of Rs. 69.07 lakhs is fully repaid during the year under report)	32.75

(B) During the year under report, the Company has not provided any loans or advances in the nature of loans or guarantees or securities to parties other than subsidiaries, joint ventures and associates.

(b) In our opinion and according to the information and explanation given to us, the terms and conditions of the grant of the above-mentioned loan and the investments in equity shares made in the Company in which the Directors are interested are not prejudicial to the Company's interest.

(c) The above-mentioned loan advanced to the Company in which the Directors are interested is fully repaid during the year under report. Interest is charged/ recovered on the loan advanced.

(d) Since the above-mentioned loan is repayable on demand, there is no overdue amount. Interest is charged/ recovered on the loan advanced

(e) During the year under report, no loan or advances in the nature of loans have fallen due or has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties and hence paragraph 3 (iii) (e) of the Order is not applicable to the Company.

(f) During the year under report, the Company has granted loan to a Company in which the Directors are interested (related party) which is repayable on demand. The aggregate amount of loan outstanding as at March 31, 2024 is ' Nil (previous year Rs. 32.75 lakhs) which represents Nil % (previous year 100%) of the loans advanced by the Company (excluding trade advance given).

(iv) In our opinion and according to the information and explanations given to us, during the year under report, the Company has granted loans to a Company in which the Directors are interested and also made investments in equity shares of a company in which the directors are interested

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## V. VENUGOPALAN & ASSOCIATES

### CHARTERED ACCOUNTANTS

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which is in compliance with the provisions of section 186 of the Companies Act, 2013 and the amount of loan given and investments made are within the limits specified in that section. The loan given to the Company in which the Directors are interested as per the provisions of Section 185 of the Companies Act, 2013 have been subsequently approved/ratified by way of a special resolution passed by the Company in the general meeting held in the month of August 2023.

- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public and therefore the directives issued by the Reserve Bank of India and the provisions of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and its rules are not applicable to the Company.
- (vi) In our opinion and according to the information and explanations given to us, the Company is engaged in the business of running a Hospital and maintenance of cost records has been specified by the Central Government of India under sub-section (1) of section 148 of the Companies Act, 2013. As informed to us, the Company has maintained such accounts and records as per this section. We have not, however, made a detailed examination of the same.
- (vii) In respect of statutory dues:
  - (a) According to records of the Company, undisputed statutory dues including provident fund, employees' state insurance, income tax, duty of customs, cess, and other statutory dues, where ever applicable, have been generally regularly deposited with the appropriate authorities, though there are slight delays in remittances of TDS and GST dues but there are no material arrears that were outstanding as on March 31, 2024 for a period of more than six months from the date they became payable.
  - (b) According to the information and explanation given to us, there are no disputed dues in respect of sales tax, service tax, duty of customs, duty of excise, Goods and Service Tax (GST) that has not been deposited on account of any dispute. The details of disputed dues in respect of provident fund and income tax are given below:
    - (i) The Company has received a Notice of demand from the Income Tax Assessing Officer, Thrissur, demanding an amount of Rs.399.36 lakhs, for the A.Y. 2017-18. The Company has e-filed an appeal against this tax demand before the Commissioner of Income Tax (Appeals), NFAC, Delhi, which is pending for disposal.
- (viii) As per the information and explanation given to us, during the year under report, there are no transactions not recorded in the books of accounts that has been surrendered or disclosed as income in the tax assessment under the Income Tax Act, 1961, and accordingly, paragraph 3(viii) of the Order is not applicable to the Company
- (ix) (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender and accordingly paragraph 3 (ix) (a) of the order is not applicable to the Company.
  - (b) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of dues to any financial institutions, bankers, and government or debenture holders during the year.

- (c) During the year under report, the Company has raised term loan from bank to finance the acquisition of a new hospital (including land, hospital building and medical equipment) and the loan was applied for the purpose for which the loan was obtained.
- (d) According to the information and explanation given to us, and the procedures performed by us, and on an overall examination of the financials statements of the company, we report that no funds raised on short term basis have been used for long term purpose by the company. Certain items of fixed assets have been purchased from out of the working capital loans availed by the Company, which is within the sanctioned limit of the bankers.
- (e) During the year under report, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.
- (f) During the year under report, the Company has not raised any loans on the pledge of the securities held by its subsidiaries, joint ventures or associate companies.
- (x) (a) In our opinion and according to the information and explanations given to us, the company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and accordingly, the sub-clause (b) of paragraph 3 (x) are not applicable to the Company.
- (xi) (a) According to the information and explanation given to us, during the year under report, no fraud by the Company or any fraud on the Company has been noticed or reported.
- (b) During the year under report, as informed to us, there is no requirement of filing Form ADT 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) As informed to us, during the year under report, the Company has not received any whistle-blower complaint
- (xii) The Company is not a Nidhi Company. Accordingly, paragraph 3 (xii) of the Order is not applicable to the Company.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, all transactions with the related parties are in compliance with section 177 and section 188 of the Companies Act, 2013 and the details of such transactions have been disclosed in the financial statements of the Company as required by the applicable accounting standards.
- (xiv) (a) Even though the Company is not mandated to have an internal audit system as per the provisions of the Companies Act, 2013, the Company has an internal audit system commensurate with the size and nature of its business.
- (b) The reports of the Internal Auditors for the period under audit were considered by us.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3 (xv) of the Order is not applicable to the Company.

- (xvi) (a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.  
(b) In our opinion and according to the information and explanations given to us, the company has not conducted any NBFC activities accordingly paragraph 3(xvi) (b) of the Order is not applicable to the Company  
(c) According to the examination of the records of the Company, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the RBI, and accordingly paragraph 3 (xvi) (c) and (d) of the Order is not applicable to the company.
- (xvii) The company has not incurred cash losses during the financial year under the report and in the immediately preceding financial year.
- (xviii) During the year under report, there has been no resignation of statutory auditors and accordingly, paragraph 3 (xviii) of the Order is not applicable.
- (xix) On the basis of the financial ratios, ageing and expected date of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and Management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that the Company is 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;
- (xx) (a) According to the examination of the records of the Company and information and explanation given to us, the Company has spent full amount towards CSR obligation as mandated by section 135(5) of Companies Act, 2013 amounting to Rs. 19.46 lakhs (P.Y. Rs. 15.36 lakhs).  
(b) As informed to us, there are no unspent amount towards CSR and hence paragraph 3(xx) is not applicable to the Company.
- (xxi) According to the information and explanation given to us, the Company is not required to prepare a Consolidated Financial Statement and accordingly, paragraph 3(xxi) of the Order is not applicable to the Company.

Place: Thrissur  
Date: July 4, 2024

UDIN: **24070112BKJQDK6044**

For V.VENUGOPALAN & ASSOCIATES,  
CHARTERED ACCOUNTANTS,  
(Firm Registration No. 010739S)

(Sd/-)

**V VENUGOPALAN**, B.Com. FCA  
PARTNER (M No. 70112)

**V. VENUGOPALAN & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

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**DAYA GENERAL HOSPITAL LIMITED**

**ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT**

[Referred to in 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 **DAYA GENERAL HOSPITAL LIMITED** as of March 31, 2024 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 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 ('ICAI'). 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.

**Auditors’ 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 (the ‘Standards’) issued by ICAI 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 control 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.

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**V. VENUGOPALAN & ASSOCIATES**

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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 over financial reporting.

**Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control 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 control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) 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 (iii) 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 control over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, 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 issued by the ICAI.

Place: Thrissur

Date: July 4, 2024

UDIN: **24070112BKJQDK6044**

For V.VENUGOPALAN & ASSOCIATES,  
CHARTERED ACCOUNTANTS,  
(Firm Registration No. 010739S)

(Sd/-)

**V VENUGOPALAN**, B.Com. FCA  
PARTNER (M No. 70112)

## **DAYA GENERAL HOSPITAL LIMITED**

SIGNIFICANT ACCOUNTING POLICIES FOLLOWED AND NOTES TO THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024

### **NOTE – 28**

#### **Brief Note on Company:**

Daya General Hospital Limited (CIN U85110KL1977PLC002877) is an unlisted public limited company incorporated on January 24, 1977 having its registered office located at Viyyur, Thrissur, Kerala State, engaged in health care/medical services business.

The Company is having Hospitals located at Viyyur, Thrissur (250 beds) and also a branch at Palakkad (50 beds).

During the year under report, the Company has started a hospital (130 beds) located at Kunnamkulam, with effect from December 1, 2023 by purchasing the land, hospital building and medical equipment of M/s Royal Hospital, Kunnamkulam.

#### **Significant Accounting Policies followed in the preparation of the financial statements:**

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles, Accounting Standards specified in Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The company follows mercantile system of accounting and recognises significant items of income and expenditure on accrual basis.

The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

The Company presents assets and liabilities in the Balance Sheet based on Current/Non-Current classification.

An asset is treated as Current when it is:

- a) Expected to be realized or intended to be sold or consumed in the normal operating cycle;
- b) Held primarily for the purpose of trading/services;
- c) Expected to be realized within twelve months after the reporting period;

All other assets are classified as non-current.

A liability is Current when it is:

- a) Expected to be settled in the normal operating cycle;
- b) Held primarily for the purpose of trading/services;
- c) Due to be settled within twelve months after the reporting period;



All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Based on the nature of the product and activities, the Company has ascertained its operating cycle as twelve months for the purpose of current non-current classification of assets and liabilities.

**Use of estimates:**

The preparation of the financial statements in conformity with the generally accepted accounting principles requires the management to make estimates and assumption that affect the reported amount of assets and liabilities and disclosures of the contingent liabilities on the date of the financial statements and the reported amount of the income and expenditure for the year. Actual results could differ from these estimates. Any revision in the accounting estimates is recognized in the period in which the results are known/materialized.

**Revenue recognition:**

Revenue from hospital services rendered is recognized on completion of the services and to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue from sale of medicines is recognized on despatch/delivery of the medicines to the patients, which is when the risks and rewards of the ownership pass to the patients/buyers. Interest income on fixed deposits with banks are recognized on a time proportion basis taking into account the amount of deposit outstanding and the rate of interest as applicable to the deposit. Rental income is recognized on a straight-line basis based on the duration of the rental term/agreement. Hospital Stores items and consumables are charged to the Profit and Loss account at the time of purchase.

**Inventories:**

Inventories consists of pharmaceutical items/medicines and x-ray films.

Inventories are valued at lower of cost or net realizable value. Cost, in respect of pharmaceuticals items and x-ray films pertaining to Out Patients (OP) includes basic cost of purchase excluding GST (Input Tax Credit) and in respect of In Patients (IP) includes basic purchase cost including GST, and is valued as per the FIFO method.

Hospital /Cath lab/Stores/Lab chemicals consumables are expensed off in the year of purchase.

**Cash Flow:**

Cash Flow statement is reported using the 'indirect method', where by the profit for the period is adjusted for the effects of the transactions of a non-cash nature and deferrals and accruals of past or future operating cash receipts or payments and items of income and expenses associated with investing or financing cash flows. The Cash flows from operating, investing and financing activities of the Company are segregated.

In the cash flow statement, cash and cash equivalents includes cash in hand, cheques/drafts in hand, balances with bank and short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts/borrowings are shown in current liabilities in the balance sheet and forms part of financing activities in the cash flow statement.

**Property, Plant and Equipment/Intangible Assets and Depreciation/amortization:**

Property, Plant and Equipment are stated at cost (including re-valued amount in respect of land) less depreciation/amortization. Cost consists of basic cost of purchase (including taxes and duties) and other costs incurred in bringing the assets for their intended use. Cost also includes the capital work in progress allocated to the Property, plant and equipment on completion of the construction and the assets being ready for its intended use. Intangible assets are stated at cost less accumulated amortization.

Property, Plant and Equipment includes property, plant and equipment purchased from M/s Royal Hospital, Kunnankulam, and are valued at the agreement value including stamp duty and registration cost, as per the Sale Deed executed by the Company with the erstwhile owners of M/s Royal Hospital, Kunnankulam.

Property, plant and equipment not ready for the intended use as on the date of the Balance Sheet are disclosed as 'Capital work in progress' and are valued at cost. Cost includes basic cost of purchase of construction materials and all expenses related to and incidental to the construction of such assets.

Depreciation on Property, plant and equipment has been provided on a Written down value Method based on its useful life, as prescribed in Schedule II to the Companies Act, 2013. Pursuant to the enactment of the Companies Act, 2013 and Schedule II, depreciation on assets has been provided based on the estimated useful lives of fixed assets given below:-

-

SI.No	Particulars	Estimated useful life (in years)
1.	Medical Equipments	13
2.	Computer & Peripherals	3
3.	General Hospital Equipments	15
4.	Furniture & Fixtures	10
5.	Computer Software	3
6.	Cathlab Equipments	13
7.	Building	60
8.	Electrical Fittings & Equipments	10

Depreciation on intangible assets being computer software is amortized based on its estimated useful life which is determined as 3 years by the Management.

Depreciation on additions/sales during the year is calculated on pro-rata basis. Depreciation on property, plant and equipment purchased from M/s Royal Hospital, Kunnankulam, are provided based on the remaining estimated useful life as determined by the Management from the date of the property, plant and equipment being put to commercial use

**Investments:**

Investments that are readily realisable and intended to be held for not more than one year are classified as current investments and are valued at lower of cost or net realisable value. All the other investments are classified as long term non-current investments and are valued at cost.

Investment in equity share of a group company is stated at cost of acquisition.

**Retirement Benefits:**

- i. Defined contribution plan – Company’s contribution during the year to Provident Fund and ESIC is charged to the Statement of Profit and Loss for the year.
- ii. Defined Benefit plan – Gratuity – The Company has an obligation towards gratuity, a defined benefit plan, covering all eligible employees, and gratuity expense, calculated on actuarial basis is recognized as an expense and charged to the statement of profit and loss. Actuarial value of the accrued liability has been arrived at by using the ‘Projected Accrued Benefit’ method (Projected Unit Credit Method (PUCM) with control period of one year). Under this method, the gratuity liability is determined actuarially, by calculating the expected future cash flows in respect of each individual employee by the application of a multiple decrement table which takes into account the exists by way of normal age-retirement, earlier death while in service, and other premature withdrawals. Then the present value of these expected payments is arrived at, using an appropriate rate of discount and added up. The amount of accrued benefits is computed with reference to the service put in by each employee till the date of valuation as also the emoluments as at that date. The actuarial value of past service gratuity liability is computed with reference to the service put in by each employee till the date of valuation as also the projected terminal salary at the time of the exit. Actuarial gain/loss is also charged to the statement of profit and loss.
- iii. Leave encashment: There is no policy of encashment of leave and hence no provision is made towards the same.
- iv. Other short term employee benefits like salary/wages/allowances etc., that are wholly payable within twelve months of the render of the services of the employees are charged to the Statement of Profit and Loss and is recognised as an expense during the period when the employees render the services.

**Borrowing Costs:**

Borrowing costs that is directly attributable to the acquisition of qualifying assets are capitalized as part of the acquisition cost. Qualifying assets are those assets which take substantial period of time to get ready for its intended use. Other borrowing costs are recognized as expenditure for the period in which it is incurred and debited to the Profit and Loss account.

**Related Party Disclosure:**

- a) The Key Managerial Person is Prof. K.P. Ahammed Koya Director/Chairman (expired on June 3, 2024) and Dr V K Abdul Azeez, Managing Director. Mr T K Raveendran is appointed as the Chairman with effect from June 7, 2024.
- b) The details of transactions with the related party are given below:

## i. Details of payments made to Directors:

S I . No.	Name of Directors	Managerial Remuneration – Rs. in lakhs	Sitting Fees - Rs. in lakhs	Debenture interest - Rs.in lakhs	Professional fees - Rs.in lakhs
1	Prof. K P Ahammed Koya – Chairman	18.00 (P.Y. 12.00)	0.60 (P.Y. 0.50)	Nil	Nil
2	Dr V K Abdul Azeez – Managing Director	36.00 (P.Y. 24.00)	0.60 (P.Y. 0.50)	0.32 (P.Y.0.32)	187.78 (P.Y. 120.01)
3	Dr Fazil Abubacker – Director	18.00 P.Y. (12.00)	0.60 (P.Y. 0.50)	0.32 (P.Y 0.32)	133.07 (P.Y. 110.43)
4	Abdul Jebbar MM – Director	18.00 (P.Y. 12.00)	0.60 (P.Y. 0.50)	0.32 (P.Y. 0.32)	Nil
5	A K Shamsudeen – Director	18.00 (P.Y. 12.00)	0.60 (P.Y. 0.50)	0.32 (P.Y.0.32)	Nil
6	Fathima M M – Director	18.00 (P.Y. 12.00)	0.60 (P.Y. 0.50)	0.32 (P.Y. 0.32)	Nil
7	P Abdul Razak – Director	17.65 (P.Y. 12.00)	0.60 (P.Y. 0.50)	Nil	Nil
8	Dr. Mukesh Mukundan – Director	Nil	0.60 (P.Y. 0.50)	0.32 (P.Y.0.32)	39.50 (P.Y. 35.75)
9	Ummar Ammu	Nil	0.45 (P.Y. 0.40)	Nil	Nil
10	Sujeer VV	Nil	0.60 (P.Y. 0.40)	0.32 (P.Y. 0.32)	Nil
11	Dr T K Ravindran	Nil	0.50 (P.Y. 0.50)	0.32 (P.Y. 0.32)	48.73 (P.Y. 28.45)
12	Noushad KB	Nil	0.30 (P.Y. 0.40)	0.32 (P.Y.0.32)	Nil
13	Mohammed Abdul Rahiman	Nil	0.30 (P.Y. 0.50)	0.32 (P.Y. 0.32)	Nil
14	Dr Saheer Naduvanchery	Nil	0.30 (P.Y. 0.50)	0.32 (P.Y. 0.32)	Nil
15	Abdul Jabbar P B	Nil	0.30 (P.Y. 0.20)	Nil	Nil
16	Thrivikraman P C	Nil	0.20 (P.Y. Nil)	Nil	Nil
<b>TOTAL</b>		<b>143.65</b>	<b>8.05</b>	<b>3.52</b>	<b>409.08</b>
Previous year		96.00	6.90	3.52	294.65

## ii. Other payments to Related Parties:

Sl No.	Nature of payment	Related party	Amount 2023-24 Rs. in lakhs	Amount 2022-23 Rs. in lakhs
1	Dialysis charges paid of patients	Daya Charitable Trust- in which the directors are interested	29.28 (subsequently recovered and year-end balance is Nil)	21.29 (subsequently recovered and year-end balance is Nil)
2	Donation Paid	Daya Charitable Trust- in which the directors are interested	Nil	0.45
3	CSR Expenditure	Daya Charitable Trust- in which the directors are interested	8.63	4.69
4	Advance given (yearend balance)	Daya Emergency Care Hospital Private Limited – a Company in which the Directors are interested	Nil (Rs 36.32 lakhs advance given in FY 2023 -24 fully recovered along with opening balance of Rs 32.75 lakhs)	32.75
5	Interest received	Daya Emergency Care Hospital Private Limited – a Company in which the Directors are interested	0.40	2.32
6	Investment in Equity Shares	Daya Emergency Care Hospital Private Limited – a Company in which the Directors are interested	37.50	31.25
7	Payment to contractor	Mr Rasheeq – relative of Chairman	85.15	10
8	Canteen Rent Received	Daya Food Mall- A concern in which a director is interested.	23.21	22.01

**Accounting for foreign currency transaction:**

- Transactions denominated in foreign currencies are accounted at the exchange rate prevailing on the date of transactions.
- Exchange difference arising on restatement of assets and liabilities as on the Balance sheet date and on settlement of foreign currency transactions are charged to Profit and Loss account.

**Accounting for Taxes on Income:**

Income Tax debited to Statement of Profit & Loss comprises of current tax and deferred tax. Deferred Tax resulting from “timing difference” between book and taxable profit is accounted for using the tax rates enacted as on the balance Sheet date. The Deferred Tax Asset is recognised and carried forward only to the extent that there is a reasonable certainty that the asset will be realised in the future.

**Provisions and Contingent Liabilities/Assets:**

Provision is made for all known liabilities existing as on the balance sheet date that probably requires an outflow of resources of the company and a reliable estimate can be made of the amount of obligation. Contingent liabilities, if any, are not provided for in the accounts but disclosed in the notes to the accounts, when the company has a possible obligation and it is probable that a cash flow will not be required to settle the obligation. Contingent assets are neither recognised nor disclosed in the financial statements.

**Impairment of Assets:**

The company assess at each balance sheet date whether there is any indication of an asset being impaired. If such an indication exists, and the recoverable amount of the asset is less than its carrying amount, the carrying amount is reduced to its recoverable amount.

**Segment Reporting:**

Based on the principles given in Accounting Standard – 17 “Segment Reporting” the company has only one reporting segment, viz., ‘Hospital Activities’. The entire activities of the company are within the district of Thrissur, Kerala.

**Leases – Operating lease –**

Lease rental income in respect of a premise given on lease is recognized as an income on a straight line basis based on the duration of the lease rental term. The company does not have any operating lease expense.

**Earnings per Share (EPS):**

Sl No.	Particulars	2023-24 Rs.in lakhs	2022-23 Rs. in lakhs
1	Net Profit after tax available for Equity share holders (Numerator used for calculation)	1,130.69	805.73
2	Average Number of Equity shares (Denominator used for calculation) - Numbers	42,522	42,522
3	Basic Earnings per Share - Rs.	2,659.06	1,894.81
4	Face value per Equity share - Rs.	1,000	1,000

**NOTES TO THE ACCOUNTS FOR THE YEAR 2023-24.**

1. The Company has re-classified/regrouped the previous years' figures wherever necessary to suit current years' presentation.
2. During the year under report, the Company has purchased the existing land, building and equipment of M/s Royal Hospital, Kunnampulam, for a total consideration of Rs. 35 crore, out of which Rs.20.125 crore is towards land value Rs.13.875 crore is towards the value of the building cost and the balance Rs.1 core is towards the value of equipment purchased/taken over from M/s Royal Hospital, Kunnampulam.
3. During the year under report, the Company has availed a term loan from M/s South Indian Bank Limited for an amount of Rs.34.50 crore to finance the above acquisition.

4. During the year under report, the Company has paid an amount of Rs. 6.25 lakhs (previous year Rs. 6.25 lakhs) being call money towards application of equity shares in M/s Daya Emergency Care Private Limited. The total investments made by the Company in the equity shares of M/s Daya Emergency Care Private Limited as at March 31, 2024 is Rs.37.50 lakhs (375,000 equity shares of Rs.10 each) which represents about 12.45% (previous year 11%) of its paid up equity share capital and accordingly, M/s Daya Emergency Care Private Limited is not considered as an Associate as per Accounting Standard 23.
5. In the opinion of the Directors, the current assets, loans and advances have the value at which they are stated in the Balance Sheet, if realised in the ordinary course of business.
6. The number of employees who are in receipt of Rs.102 lakhs per annum or Rs. 850,000/- per month as remuneration - NIL.
7. Expenditure/outflow in foreign currency during the year under report Rs. Nil (previous year Nil)
8. Estimated amount of contracts remaining to be executed on capital account and not provided for in the accounts – Rs.24.76 lakhs (previous year Rs.5.10 lakhs (approximately) in respect of the generator substation work and Rs.2.4 lakhs in respect of CT/MRI front area work proposed addition/expansion of its medical facilities by adding new rooms/wards/medical procedures and facilities)
9. Claims against the company not acknowledged as debts/Contingent Liabilities:
  - i. The Company has received a Notice of demand from the Income Tax Assessing Officer, Thrissur, demanding an amount of Rs. 399.36 lakhs for the A.Y. 2017-18. The Company has e-filed an appeal before the Commissioner of Income Tax (Appeals), NFAC, Delhi, against this tax demand, which is pending for disposal. The Company is advised that it has strong case in its favour and that the tax demand is expected to be substantially reduced/dropped in the appeal proceedings. Accordingly, no provision is considered necessary by the Management.
10. During the year under report, the Company has paid an amount of Rs.62.02 lakhs against the notice received from Assistant Provident Fund Commissioner, Kochi and accordingly the PF demand stands fully paid by the company.
11. Trade payables/current liabilities, trade receivables, insurance debtors and advances/deposits are subject to confirmation and reconciliation from the respective parties. Trade Receivables consist of amounts receivables from Central Government institutions viz., ESIC & ECHS, which are outstanding for more than 3 years, amounting to Rs. 277.71 lakhs. In the opinion of the Management, these amounts will be recovered ultimately and hence no provision is considered necessary against the same.
12. The company has received intimation from the trade payables regarding their status under Micro, Small and Medium Enterprises (MSME) Development Act, 2006. As per the information obtained from the Management, MSME payables consist of Rs. 38.59 lakhs (previous year Rs. 42.60 lakhs), out of which an amount of Rs. Nil (previous year Rs. 2.95 lakhs) is MSME dues outstanding for more than 45 days. No amounts are paid/payable towards interest under the said statute in the opinion of the Management.
13. Value of imported raw materials, stores and components consumed - Nil (Previous year Rs Nil). Value of indigenous stores/instruments/films consumed during the year Rs. 373.19 lakhs (previous year Rs. 369.92 lakhs), and value of indigenous raw materials (medicines/lab materials consumed during the year Rs. 3,178.29 lakhs (previous year Rs. 2,545.59 lakhs).

14. Disclosures as per Accounting Standard – 15 - Employee Benefits (Revised 2005):
- a. Defined Contribution Plan recognized as an expense for the year is as under:
    - i. Employers contribution to PF – Rs.171.35 lakhs (previous year Rs..150.84 lakhs);
    - ii. Employers contribution to ESIC & Labour welfare fund –Rs. 7.71 lakhs (previous year Rs.9.67 lakhs);
  - b. Contribution to Defined Benefit Plan – Gratuity – During the year under report, the company has also carried out an actuarial valuation of gratuity liability in respect of its eligible employees. The present value of the defined benefit obligation and the related service cost is determined based on the actuarial valuation using the Projected Unit Credit Method. Net actuarial gain or loss is recognized in the statement of profit and loss. The Company has dis-continued the Group Gratuity Cash Accumulation Scheme with LIC of India .
  - c. Other Long term benefits – encashment of earned leave – Rs Nil (during the year under report, as per the decision of the management, there is no policy of encashment of earned leave. (Previous year Rs. Nil).
  - d. Additional disclosures as per AS – 15 –

SI No.	Particulars	2023-24 Rs. in lakhs	2022-23 Rs. in lakhs
1	Present value of obligation – opening balance	415.78	400.14
2	Interest cost	34.98	32.12
3	Current service cost	50.53	46.04
4	Benefits paid	(72.58)	(77.14)
5	Actuarial (gain)/loss on obligations	36.43	14.62
6	Past service cost	Nil	Nil
7	Present value of obligation – year end	465.14	415.78
8	Ending Asset	Nil	Nil
9	Salary escalation rate - %	4%	4%
10	Discount rate	7.23%	7.50%
11	Actuarial gain/(loss) to be recognized in P&L	(36.43)	(14.62)
	<b>Amount recognised in Balance sheet:</b>		
12	Present value of obligations – Yearend balance	465.14	415.78
13	Ending Asset	Nil	Nil
14	Funded status (asset/(liability))	(465.14)	(415.78)
	<b>Net asset/(liability) recognized in balance sheet – refer Note 5 &amp; 9</b>	<b>(465.14)</b>	<b>(415.78)</b>
	<b>Expense recognized: Statement of P&amp;L:</b>		
15	Current service cost	50.53	46.04
16	Interest cost	34.98	32.12
17	Expected return on plan assets	Nil	Nil
18	Net actuarial (gain)/loss recognized	36.43	14.62
19	<b>Net expenses charged to P &amp; L – refer Note 23</b>	<b>121.94</b>	<b>92.78</b>



The above disclosures are based on the information provided in the Actuarial valuation report of an independent Actuary and relied upon by the auditors.

15. Salary and Allowances includes Rs. 36 lakhs (previous year Rs. 24.00 lakhs) paid to Managing Director towards Managerial remuneration; Rs.18 lakhs (previous year Rs.12.00 lakhs) being remuneration to the Chairman and Rs..89.65 lakhs (previous year Rs..60.00 lakhs) being remuneration to Whole time directors.
16. During the year under report, no amount (previous year Nil) has been transferred to 'Debenture Redemption Reserve (DRR) account under Section 71 (4) of the Companies Act, 2013 since the aggregate DRR outstanding as at year end is adequate as per the rate prescribed in the MCA circular dated February 11, 2013. During the year under report, the company has transferred an amount of Rs.. Nil (previous year Rs.312.54 lakhs) from DRR to the Profit and Loss A/c. The year-end balance of DRR is Rs..150.26 lakhs (previous year Rs.150.26 lakhs) and the value of the Debentures outstanding as at yearend is Rs.485.80 lakhs (previous year Rs..500.85 lakhs).
17. During the year under report, debentures amounting to Rs.15.05 lakhs (previous year Rs.6.45 lakhs) were redeemed and no debentures re-issued in current year under report. (previous year Nil).
18. During the year under report, the Company has paid final dividend for preceding financial year 2022-23 amounting to Rs..297.65 lakhs and interim dividend for the current financial year 2023-24 amounting to Rs.297.69 lakhs (previous year interim dividend paid Rs.595.31 lakhs pertaining to F.Y. 2022-23) from out of the net profits earned by the Company. During the year under report, an amount of Rs..161.06 lakhs (previous year Rs..80.57 lakhs) being 10% of the net profit for the year under report have been transferred from Profit & Loss to Reserves account as decided by the Management.
19. Since the Net Profit of the Company as per section 198 of the Companies Act 2013 exceeds Rs.5 crore, provisions of Corporate Social Responsibility (CSR) becomes applicable and consequently the Company has spent, during the year under report, an amount of Rs.19.46 lakhs being 2% of the average net profit earned during the three immediately preceding financial years (previous year Rs.15.36 lakhs).
20. The deferred tax liability as on March 31, 2024 comprises of the tax effect of depreciation on fixed assets amounting to Rs..134.92 lakhs (previous year Rs.106.12 lakhs).The deferred tax asset as on March 31, 2024 comprises of the tax effect of gratuity provision disallowed under income tax rules and tax effect of unabsorbed depreciation allowances amounting to Rs.117.07 lakhs (previous yearRs.104.64 lakhs)
21. During the year under report , the company has obtained credit rating from CARE Limited with rating of CARE A3 for bank overdraft facility and rating CARE BBB- (Stable).
22. Events occurring after Balance Sheet date: The Board of Directors has proposed a final dividend of Rs.297.65 lakhs in respect of F.Y. 2023-24 subject to the approval of the

shareholders in the ensuing Annual General Meeting which is based on the relevant share capital as on March 31, 2024. The actual dividend amount will be depended on the relevant share capital outstanding as on the record date.

23 .Mandatory rounding off: During the year under report, pursuant to the requirements of the amended Schedule III of the Companies Act 2013, the figures in the financial statements are disclosed in rupees in lakhs rounded to two decimal points.

Date: July 4, 2024

For and on behalf of the Board of Directors

Vide our Report of even date attached:

Date: July 4, 2024

(Sd/-)

1. **Dr. THALAKKALE KOTTILAVEETIL RAVEENDRAN**  
(DIRECTOR)  
DIN: 05341851

For V.VENUGOPALAN & ASSOCIATES,  
CHARTERED ACCOUNTANTS,  
(Firm Registration No. 010739S)

(Sd/-)

2. **Dr. VALIAKATH KUTTIPPURATHEL ABDUL AZEEZ**  
(MANAGING DIRECTOR)  
DIN: 00860120

(Sd/-)

**V VENUGOPALAN**, B.Com. FCA  
PARTNER (M No. 70112)

**DAYA GENERAL HOSPITAL LIMITED**  
**STATEMENT OF PROPERTY, PLANT & EQUIPMENT AS ON MARCH 31, 2024**

**Additional Regulatory Information**

**Note 29: Analytical Ratios**

Sl #	Ratio	Numerator	Denominator	Current Period	Previous Period	% variance	Reasons for variance (if > 25%)
a	Current Ratio	Current Assets	Current Liabilities	0.73	1.08	(32.07)	Note 1
b	Debt Equity Ratio	Total Long Term Debt	Shareholders Equity	0.36	0.06	541.33	Note 2
c	Debt Service Coverage Ratio	PBT& Depreciation & Interest	Interest + Principal repayments	27.45	23.66	16.03	Note 3
d	Return on Equity Ratio - %	PAT	Shareholders Equity	11.90	8.98	32.42	Note 4
e	Inventory Turnover Ratio	Cost of goods sold/Sales	Average Inventory	979.13	900.88	8.68	
f	Trade Receivable Turnover Ratio	Net Sales	Trade Receivables	22.93	13.94	64.42	Note 5
g	Trade Payables Turnover Ratio	Net Purchases	Average Trade Payables	4.69	4.17	12.56	
h	Net Capital Turnover Ratio	Net Sales	Average Working Capital	(39.07)	145.73	(126.81)	Note 6
i	Net Profit Ratio - %	PAT	Net Sales	7.72	6.66	15.98	
j	Return on Capital Employed -%	PBI&T	Capital Employed	12.50	12.66	(1.31)	
k	Return on Investment	Return on Investment		NA	NA	NA	Note 7
							Note 1: Current ratio is lower during the year under report due to increase in current liabilities and decrease in current assets.
							Note 2: Debt equity ratio is higher due to increase in long term debt during the year under report.
							Note 3: While calculating debt service coverage ratio ,repayment of term loans from bank is not considered since payment is under moratorium period.
							Note 4: Return on equity ratio is higher due to higher profitability for the year under report
							Note 5 : Trade receivables ratio is higher due to increase in sales and decrease in debtors.
							Note 6: Net capital turnover ratio is lower due to increase in current liabilities and decrease in current assets for the year under report.
							Note 7: Return on investment ratio is not calculated in the absence of any return on the investments made .

## DAYA GENERAL HOSPITAL LIMITED

### Note 30: Additional Regulatory Informations

Sl #	Particulars	Remarks
1	Title deeds of immovable property not held in Companys name	Title deeds of all immovable properties as appearing in the books are held in Company's name
2	Revaluation of Property, Plant & Equipment	During the year under report, no revaluation of Property, Plant & Equipments has been made
3	Loans and Advances to Promoters, Directors, KMP, etc	(Amount Rs. in lakhs)

Particulars Type of Borrower	Current Year 2023-24		Previous Year 2022-23	
	Amount Outstanding	% of Total	Amount Outstanding	% of Total
i Promoters	-	-	-	-
ii Directors	-	-	-	-
iii KMPs	-	-	-	-
iv Related Parties	-	-	32.75	100%
v Total	-	-	32.75	100%

- 4 Capital Work-in-Progress(CWIP) ageing schedule/completion schedule:  
Ageing schedules of Capital Work-in-Progress (CWIP) separately given.
- 5 Intangible assets under development ageing schedule/completion schedule:  
As at the end of the financial year under report, the Company does not have any Intangible assets under development or projects temporarily suspended
- 6 Details of Benami Property held:  
As at end of the financial year under report, the Company does not hold any Benami Property
- 7 Security of Current Assets against borrowings:  
During the year under report, the Company has availed Overdraft facility. against the security of current assets, viz., inventory stock, trade receivables.
- i No quarterly returns or statements of current assets are filed by the Compay with the Banks during the year under report.
- ii Details of reconciliation/reasons for material discrepancies are given below:

Quarter ended & Name of bank	Particulars of Security provided	Amount as per books	Amount as reported in returns	Difference	Reasons
Not Applicable	N.A.	N.A.	N.A.	N.A.	N.A.

- 8 Wilful Defaulter:  
During the year under report, the Company is not declared as a 'Wilful Defaulter' by any Banks or Financial Institutions or other lenders.
- 9 Relationship with Struck off Companies:  
During the year under report, the Company does not have any transactions with Companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.

SI #	Particulars	Remarks
10	Registration of charges or satisfaction with ROC	The Company has duly registered the Charges with ROC and there are no instances of non-registration of the Charges with ROC beyond the statutory period. The satisfaction of charge is also registered with ROC beyond 30 days but within 300 days.
11	Compliance with number of layers of companies	The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013.
12	Analytical Ratios	Separately given
13	Compliance with approved Scheme of Arrangements	During the year under report, there are no scheme of Arrangements in terms of sections 230 to 237 of the Companies Act, 2013.
14	Utilization of Borrowed Funds & share premium	During the year under report, the Company has not advanced or loaned or invested funds to any other persons or entities ('Intermediaries') not has it received any funds from any persons or entities ('Intermediaries') with the understanding that the Company shall directly or indirectly lend or invest in other persons or entities

#### Additional information to Statement of Profit and Loss.

##### i Corporate Social Responsibility

- 1 Gross amount required to be spent during the year - Rs in lakhs 19.46
- 2 Amount spent during the year on:

	Particulars	Paid in cash	Yet to be paid	Total
i	Construction/acquisition of any asset	-	-	-
ii	On purposes other than (i) above	19.46	-	19.46

- 3 Details of related party transactions, e.g., contribution to a trust in which the Directors are interested - See note below 8.63  
Contribution to Daya Charitable Trust registered under 12A of Income Tax Act and also registered with the Ministry of Corporate Affairs(MCA) for undertaking CSR activities.

4	The amount of shortfall at the end of the year out of the amount required to be spent by the Company during the year	Not Applicable
5	The total of previous years' shortfall amount	Not Applicable
6	Brief reasons for the shortfall	Not Applicable
7	Nature of CSR activities undertaken by the Company	Health care activities, First Aid awareness, Poverty alleviation
8	Unspent amount in respect of other than on-going projects, transferred to a Fund specified in Schedule VII to the Act, as per Section 135 (5) of the Act	Not Applicable
9	Unspent amount pursuant to any on-going projects, transferred to special account as per Section 135(5).	Not Applicable

#### Additional information to Statement of Profit and Loss.

- ii **Undisclosed Income**  
Details of transactions not recorded in the books of accounts that has been surrendered or disclosed as income during the year in any tax assessments under the Income Tax Act, 1961,
- During the year under report, there are no un-disclosed or surrendered income pursuant to any search, survey or any other such proceedings as per the Income Tax Act, 1961.
- b Previous un-recorded income and related assets have been properly recorded in the books of account during the year
- Not applicable.
- iii **Details of crypto currency or virtual currency**
- Not applicable, since the Company has not traded or invested in crypto currency or virtual currency during the year under report.

Date: July 4, 2024  
For and on Behalf of the Board of Directors

(Sd/-)

1. **Dr. THALAKKALE KOTTILAVEETIL RAVEENDRAN**  
(DIRECTOR)  
DIN: 05341851

(Sd/-)

2. **Dr. VALIAKATH KUTTIPPURATHEL ABDUL AZEEZ**  
(MANAGING DIRECTOR)  
DIN: 00860120

Vide our report of even date attached :

Date: July 4, 2024  
For V VENUGOPALAN & ASSOCIATES,  
CHARTERED ACCOUNTANTS,  
(Firm Registration No. 010739S)

(Sd/-)  
**V VENUGOPALAN, B.Com. FCA**  
Partner (M.No. 070112)

**DAYA GENERAL HOSPITAL LIMITED**

Capital Work-in-Progress (CWIP) ageing schedule - Refer Note 11.1

(Amount RS. in lakhs)

Sl No.	Particulars	Outstandings from due date of payment					Outstandings from due date of payment				
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
		As at Current Year ended March 31, 2024					As at Previous Year ended March 31, 2023				
i	Projects in Progress	33.77	-	-	-	33.77	4.57	-	-	-	4.57
ii	Projects temporarily suspended	-	-	-	-	-	-	-	-	-	
		<b>33.77</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33.77</b>	<b>4.57</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.57</b>

Trade Payables ageing schedule - Refer Note 7.1

(Amount Rs.in lakhs)

Sl No.	Particulars	Outstandings from due date of payment					Outstandings from due date of payment				
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
		As at Current Year ended March 31, 2024					As at Previous Year ended March 31, 2023				
i	MSME	38.59	-	-	-	38.59	42.60	-	-	-	42.60
ii	Others	787.16	7.84	0.12	-	795.12	-	664.30	-	-	664.30
iii	Disputed dues - MSME	-	-	-	-	-	-	-	-	-	
iv	Disputed dues - Others	-	-	-	-	-	-	-	-	-	
	Total	<b>825.75</b>	<b>7.84</b>	<b>0.12</b>	<b>-</b>	<b>833.71</b>	<b>42.60</b>	<b>664.30</b>	<b>-</b>	<b>-</b>	<b>706.90</b>

Trade Receivables ageing schedule Refer note no. 15.1

(Amount RS.in lakhs)

Sl. No.	Particulars	Outstandings from due date of payment						Outstandings from due date of payment					
		Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
		As at Current Year ended March 31, 2024						As Previous Year ended March 31, 2023					
i	Undisputed Trade Receivables -												
a	considered good	247.08	36.51	24.53	52.91	277.71	638.74	320.26	211.74	53.64	282.32	-	867.96
b	considered doubtful sub-total	247.08	36.51	24.53	52.91	277.71	638.74	320.26	211.74	53.64	282.32	-	867.96
ii	Disputed Trade Receivables -												
a	considered good	-	-	-	-	-	-	-	-	-	-	-	-
b	considered doubtful sub-total	-	-	-	-	-	-	-	-	-	-	-	-
	Grand total	<b>247.08</b>	<b>36.51</b>	<b>24.53</b>	<b>52.91</b>	<b>277.71</b>	<b>638.74</b>	<b>320.26</b>	<b>211.74</b>	<b>53.64</b>	<b>282.32</b>	<b>-</b>	<b>867.96</b>

**DAYA GENERAL HOSPITAL LIMITED**  
**BALANCE SHEET AS AT March 31st 2024**

SI No.	Particulars	Note No.	As at March 31, 2024		As at March 31, 2023	
			Rs. in lakhs	Rs.in lakhs	Rs.in lakhs	Rs. in lakhs
I	<b>EQUITY AND LIABILITIES</b>					
(1)	<b>Shareholders' Funds</b>					
a	Share Capital	1	425.22		425.22	
b	Reserve and surplus	2	9,079.72		8,543.46	
				<b>9,504.94</b>		<b>8,968.68</b>
(2)	<b>Non-current liabilities</b>					
a	Long-term borrowings	3	3,404.15		500.85	
b	Other long term liabilities	4	16.94		16.94	
c	Deferred tax Liability - net		17.85		1.48	
d	Long term provisions	5	438.16		389.94	
				<b>3,877.10</b>		<b>909.21</b>
(3)	<b>Current liabilities</b>					
a	Short term borrowings	6	591.09		127.56	
b	Trade payables: Total outstanding dues of;	7				
	i) Micro enterprises and Small enterprises		38.59		42.60	
	ii) Creditors other than Micro & Small enterprises		795.12		664.30	
c	Other current liabilities	8	1,374.34		1,175.40	
d	Short term provisions	9	26.98		25.85	
				<b>2,826.12</b>		<b>2,035.71</b>
	<b>TOTAL</b>			<b>16,208.16</b>		<b>11,913.60</b>
II	<b>ASSETS</b>					
(1)	<b>Non-current assets</b>					
a	Property, Plant and Equipment:					
	i) Property, Plant and Equipment	10,11	13,937.28		9,517.92	
	ii) Intangible assets		22.74		22.85	
	iii) Capital work-in-progress		33.77		4.57	
				<b>13,993.79</b>		<b>9,545.34</b>
b	Non-current investments	12	38.00		31.50	
c	Other non-current assets	13	99.92	137.92	134.94	166.44
				<b>14,131.71</b>		<b>9,711.78</b>
(2)	<b>Current assets</b>					
a	Inventories	14	317.96		256.70	
b	Trade receivables	15	638.74		867.96	
c	Cash and bank balances	16	1,022.35		1,000.25	
d	Other current assets	17	55.95		41.84	
e	Short term loans and advances	18	41.45		35.07	
				<b>2,076.45</b>		<b>2,201.82</b>
	<b>TOTAL</b>			<b>16,208.16</b>		<b>11,913.60</b>
	Contingent liabilities & commitments	19		426.52		466.48
	Notes to Accounts & Accounting Policies	28				
	Analytical Ratios	29				
	Additional Regulatory Informations	30				

Date: July 4, 2024

For and on Behalf of the Board of Directors

(Sd/-)

1. **Dr. THALAKKALE KOTILAVEETIL RAVEENDRAN**  
(DIRECTOR)  
DIN: 05341851

(Sd/-)

2. **Dr. VALIAKATH KUTTIPURATHEL ABDUL AZEEZ**  
(MANAGING DIRECTOR)  
DIN: 00860120

Vide our report of even date attached :

Date: July 4, 2024

For V VENUGOPALAN & ASSOCIATES,  
CHARTERED ACCOUNTANTS,  
(Firm Registration No. 010739S)

(Sd/-)

**V VENUGOPALAN, B.Com. FCA**  
Partner (M.No. 070112)



**DAYA GENERAL HOSPITAL LIMITED**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2024**

SI No.	Particulars	Note No.	Current Year 2023-24.		Previous Year 2022-23.	
			Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs
	<b>Income:</b>					
I	Revenue from operations	20	14,645.00		12,103.40	
II	Other income	21	145.30		198.66	
<b>III</b>	<b>Total Income ( I + II )</b>			<b>14,790.30</b>		<b>12,302.06</b>
	Pharmacy (medicines sales ) G P - %		43.49		44.03	
IV	Expenses:					
a	Purchase of X-Ray Films		21.58		15.70	
b	Purchase of Stores		186.36		271.87	
c	Purchase of Cathlab consumables		31.07		30.78	
d	Purchase of Hospital consumables	22	137.13		51.27	
e	Purchase of Lab Chemicals		362.05		331.22	
f	Purchase of Medicine(net of returns)		2,874.57		2,236.39	
				3,612.76		2,937.23
g	Variations in inventories	23	(61.27)		(21.73)	
h	Employee benefits expenses	24	3,694.67		3,102.92	
i	Payment to doctors		3,091.03		2,458.67	
j	Finance costs	25	170.73		141.32	
k	Depreciation and amortization expense	26	759.18		722.88	
l	CSR Expenditure		19.46		15.36	
m	Operating & administrative expenses	27	1,984.92		1,871.15	
				9,658.72		8,290.57
	<b>Total Expenses</b>		-	<b>13,271.48</b>	-	<b>11,227.80</b>
<b>V</b>	<b>Profit before tax (III-IV)</b>		-	<b>1,518.82</b>	-	<b>1,074.26</b>
VI	Tax expense:					
a	Current tax		371.76		264.20	
b	Deferred tax		16.37		4.33	
				388.13		268.53
<b>VII</b>	<b>Profit after tax for the year</b>		-	<b>1,130.69</b>	-	<b>805.73</b>
VIII	Earnings per equity share:					
a	Basic & Diluted			2,659.06		1,894.81

Date: July 4, 2024

For and on Behalf of the Board of Directors

(Sd/-)

1. **Dr. THALAKKALE KOTTILAVEETIL RAVEENDRAN**  
(DIRECTOR)  
DIN: 05341851

(Sd/-)

2. **Dr. VALIAKATH KUTTIPURATHEL ABDUL AZEEZ**  
(MANAGING DIRECTOR)  
DIN: 00860120

Vide our report of even date attached :

Date: July 4, 2024

For V VENUGOPALAN & ASSOCIATES,  
CHARTERED ACCOUNTANTS,  
(Firm Registration No. 010739S)

(Sd/-)

**V VENUGOPALAN, B.Com. FCA**  
Partner (M.No. 070112)

## DAYA GENERAL HOSPITAL LIMITED

<b>Notes attached to and forming part of the Balance Sheet as at March 31, 2024</b>		
PARTICULARS	Current period ended March 31, 2024	Previous Year ended March 31, 2023
	Rs. in lakhs	Rs. in lakhs
<b>NOTE - 1</b>		
<b>SHARE CAPITAL:</b>		
<b>a) AUTHORIZED:</b>		
75,000 Equity Shares of INR 1,000/- each	750.00	750.00
	750.00	750.00
<b>b) ISSUED, SUBSCRIBED &amp; FULLY PAID:</b>		
42,522 Equity Shares of INR 1000/- each Issued & Subscribed	425.22	425.22
<b>Amount of shares fully paid up</b> [42,522 equity shares of Rs 1,000 each fully paid up] [previous year 42,522 equity shares of INR 1000 each fully paid up]	425.22	425.22
<b>c) Par value per share - Rs</b>	1,000	1,000
<b>d) Re-conciliation of outstanding equity shares:</b>		
As at the beginning of the year - number of equity shares	42,522	42,522
Add: Right shares issued	-	-
Equity shares as at the end of the period - number of equity shares	42,522	42,522
<b>e) The Company has one classes of shares - Equity</b> Each holder of Equity Share is entitled to one vote per share.		
<b>f) Equity shares held by the Holding Company,</b>	-	-
<b>g) Equity shares held each shareholder holding more than five per cent shares :</b>		
i) Mr. Umar Ammu - number of equity shares held	4,000	4,000
Percentage of equity shares held	9.41%	9.41%
ii) Dr.V.K Abdul Azeez - number of equity shares held	2,470	2,470
Percentage of equity shares held	5.81%	5.81%
iii) Dr.Shaheer N - number of equity shares held	2,470	2,470
Percentage of equity shares held	5.81%	5.81%
iv)Mr.Ahamed Koya K.P - number of equity shares held	2,440	2,440
Percentage of equity shares held	5.74%	5.74%
v)Mr Abdul Jabbar P.B - number of equity shares held	2,960	2,960
Percentage of equity shares held	6.96%	6.96%
<b>h) Shares reserved for issue under options and contracts/ commitments for the sale of shares/disinvestment</b>	-	-
<b>i) a) aggregate number and class of shares allotted as fully paid up pursuant to contracts or arrangements without payment being received in cash;</b>	-	-
<b>b) Aggregate number and the class of shares allotted as fully paid up by way of bonus shares</b>	-	-
<b>c) Aggregate number and class of shares bought back</b>	-	-
<b>j) Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion</b>	-	-
<b>k) Calls unpaid (other than directors)</b>	-	-
<b>l) Forfeited shares - amount originally paid up</b>	-	-
<b>m) Shares held by Promoters:</b>		
i) Name of promoter:	Nil	Nil
No. of shares held - as at beginning of the year	-	-
No. of shares held - as at end of the year	-	-
% of total shares	-	-
% change during the year	-	-

## DAYA GENERAL HOSPITAL LIMITED

:2:

PARTICULARS	Current period ended March 31, 2024	Previous Year ended March 31, 2023
	Rs. in lakhs	Rs. in lakhs
<b>NOTE - 2</b>		
<b>RESERVE AND SURPLUS:</b>		
<b>a) Securities Premium</b>		
Opening balance b/fd	4,016.34	4,016.34
Add/Less: Receipts for the year	-	-
Less: Calls in arrears	-	-
Closing balance carried forward	4,016.34	4,016.34
<b>b) Debenture Redemption Reserve:</b>		
Opening balance brought forward	150.26	462.80
Add: Transfer from Profit & Loss account	-	-
Less: Transfer to Profit & Loss account	-	(312.54)
Closing balance carried forward	150.26	150.26
<b>c) Revaluation Reserve: Opening balance brought forward</b>	3,723.02	3,723.02
Add/Less: Transfer for the year	-	-
Closing balance carried forward	3,723.02	3,723.02
<b>d) Other Reserves - Statutory reserve:</b>		
Opening balance brought forward	213.99	133.42
Add: Transfer from Profit & Loss account	113.07	80.57
Less: Transfer to Profit & Loss account for Dividend	-	-
Closing balance carried forward	327.06	213.99
<b>e) Surplus (Profit &amp; Loss):</b>		
Opening balance brought forward	439.85	56.99
Add: Net Profit after tax for the year	1,130.69	805.71
Add: Transfer from Reserves for Dividend	-	-
Add: Transfer from Debenture Redemption Reserve	-	312.54
(Less)/Add: Tax provision adjustment	0.91	(59.51)
Less: Transfer to Debenture Redemption Reserve	-	-
Less: Transfer to Statutory Reserves	(113.07)	(80.57)
Less: Dividends paid	(595.34)	(595.31)
	863.04	439.85
<b>GRAND TOTAL (a to e)</b>	9,079.72	8,543.46
<b>NOTE - 3</b>		
<b>LONG TERM BORROWINGS:</b>		
<b>a) Debentures - Secured - 10 years secured Non Convertible Debentures - 48,580 (P.Y. 50,085) of Rs 1,000 each</b> [Rate of interest: 15% p.a.] [Secured by EM by way of deposit of title deeds of land admeasuring 1acre 84 cents situated in SurveyNo.7/part and 5/part at Peringavu Village,Trichur together with all buildings, existing and/or to be constructed there on in future, with first charge on SIB and with second charge in favour of the Trustees of the Debenture holders] Note: No continuing default in payment of principal & interest during the year. During the financial year 2023-24, 1,505 debentures (P.Y. 645 debentures) of Rs 1,000 each redeemed and Nil (P.Y. Nil) debentures were re-issued. Maturity pattern: In F.Y. 2024-25 Rs 2.15 lakhs; In F.Y. 2025-26 Rs 371.85 lakhs; In F.Y. 2026-27 Rs 70.95 lakhs; In F.Y. 2027-28 Rs 36.55 lakhs; In F.Y. 2028-29 Rs 2.15 lakhs and In F.Y. 2030-31 Rs 2.15 lakhs. Note: Debentures amounting to Rs 2.15 is maturing in F.Y. 2024-25 and accordingly, the Company has maintained deposits with scheduled bank, free from charge or lien, during F.Y. 2023-24.	483.65	500.85
<b>b) Term Loans from Banks:</b>		
i) From South Indian Bank Ltd - sanctioned limit Rs 34.50 crores. Secured on hypothecation of Plant & Machinery and other Fixed Asset created out of term loan. EM of land and building as per details below: Primary security: i) Land admeasuring 68.64 ares along with building situated in Sy No 1112/7 /2/3/1 Situated in Kunnamkulam, Thrissur District. Collateral security: i) land measuring 184.94 cents along with hospital building in Sy No 7/part, 5/part situated in Peringavu Village, Thrissur District. Second charge on collateral security is available for debenture issued by the company with outstanding balance of Rs 4.86 crore as on March 31, 2024 [Rate of interest as per sanction order: 8.40% p.a.] Maturity Pattern: Term Loan of Rs. 34.50 crores in repayable in 107 EMI of Rs. 31,95,000 each and final installment of Rs. 31,35,000. EMI commences from June 2024. Interest to be serviced as and when debited. No default in payment of interest during the year under report. Principal payment is under moratorium period	2,920.50	-
	3,404.15	500.85

## DAYA GENERAL HOSPITAL LIMITED

:3:

PARTICULARS	Current period ended March 31, 2024	Previous Year ended March 31, 2023
	Rs. in lakhs	Rs. in lakhs
<b>NOTE - 4</b>		
<b>OTHER LONG TERM LIABILITIES:</b>		
a) Security/Trade deposits received	16.94	16.94
	16.94	16.94
<b>NOTE - 5</b>		
<b>LONG TERM PROVISIONS:</b>		
a) Gratuity - Net liability as per actuarial valuation	438.16	389.94
	438.16	389.94
<b>NOTE - 6</b>		
<b>SHORT TERM BORROWINGS:</b>		
a) Loans repayable on demand:		
i) From Banks: Overdraft from SIB Ltd - Secured - [Hypothecation of available current assets of the company(present and future) EM of commercial property (hospital property-door no:5/302)under Sy No:7/part, 5/part with 149,589.61 Sq.ft building in peringavu Village, Thrissur Taluk, Thrissur District in the name of the Company. Sanction limit is Rs 800 lakhs (p.y. Rs 800 lakhs)[sub-limit Rs 50 lakhs for Palakkad branch] [Note: No default in payment of interest. The rate of interest as per the sanction terms is 9.70% p.a.]	212.46	127.56
ii) From Bank: SIB A/c No 81.70- Palakkad Sanction Limit: sub-limit of Rs. 50 Lakhs earmarked from HO Thrissur OD limit Rs. 800 lakhs [Note: No default in payment of interest. The rate of interest as per the sanction terms is 9.70% p.a.] Security - same as that for the OD limit of Rs 800 lakhs availed by Head Office.	28.63	-
iii) SIB O/D 0334081000000123- Kunnankulam Sanction Limit: sub-limit of Rs. 50 Lakhs earmarked from HO Thrissur OD limit Rs. 800 lakhs [Note: No default in payment of interest. The rate of interest as per the sanction terms is 9.70% p.a.] Security - same as that for the OD limit of Rs 800 lakhs availed by Head Office.	28.35	-
b) Current maturities of long term debt	321.65	-
	591.09	127.56
<b>NOTE - 7</b>		
<b>TRADE PAYABLES:</b>		
Total outstanding dues of;		
i) Micro Enterprises and Small Enterprises; and	38.59	42.60
ii) Creditors other than Micro and Small Enterprises	795.12	664.30
[Refer Note 7.10 for age-wise analysis of Trade Payables]	833.71	706.90
<b>NOTE - 8</b>		
<b>OTHER CURRENT LIABILITIES:</b>		
a) Advance received from Insurance patients	41.51	12.74
b) Unpaid dividends	7.79	7.50
c) Workshop Income received in advance	1.10	-
d) Other Liabilities:		
i) Expenses/Liabilities Payable	734.13	567.53
ii) Others: Creditors for Fixed Assets	524.39	536.19
: Creditors for Expenses	65.42	51.43
	1,374.34	1,175.40

**DAYA GENERAL HOSPITAL LIMITED**

:4:

PARTICULARS	Current period ended March 31, 2024	Previous Year ended March 31, 2023
	Rs. in lakhs	Rs. in lakhs
<b>NOTE - 9</b>		
<b>SHORT TERM PROVISIONS:</b>		
a) Provision for employee benefits - gratuity	26.98	25.85
b) Provision for Tax	-	-
	26.98	25.85
<b>NOTE - 10</b>		
<b>PROPERTY, PLANT &amp; EQUIPMENT:</b>		
[As per separate statement attached]	13,937.28	9,517.92
<b>NOTE - 11</b>		
<b>INTANGIBLE ASSETS</b>		
CAPITAL WORK-IN-PROGRESS:		
[As per separate statement attached]	22.74	22.85
	33.77	4.57
<b>NOTE - 12</b>		
<b>NON-CURRENT INVESTMENTS:</b>		
Trade Investments/Other investments: At Cost		
a) Investment in Equity Shares - Daya Emergency Care Pvt Ltd - Related Party - At Cost	37.50	31.25
[375,000 equity shares (P.Y. 250,000) of Rs 10 each, which represents about 12.45% (P.Y. 11%)of the paid up share capital of Daya Emergency Care Pvt Ltd and hence not considered as an Associate Company].		
b) Investment in Government or trust securities	0.50	0.25
	38.00	31.50
i)Aggregate amount of quoted investments	-	-
ii)Market value of quoted investments	-	-
iii)Aggregate amount of un-quoted investments	38.00	31.50
iv)Aggregate provision for diminution in value of investments	-	-
<b>NOTE - 13</b>		
<b>OTHER NON-CURRENT ASSETS:</b>		
a) Security Trade Deposits paid	70.87	70.12
b) Advance tax paid/TDS receivable - net	29.05	64.82
	99.92	134.94
i) Secured, considered good		
ii) Unsecured considered good	99.92	134.94
iii) Doubtful	-	
iv) Allowances for bad and doubtful debts	-	
v) Debts due by directors or other officers of the Company or any of them severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a member	-	
	99.92	134.94
<b>NOTE - 14</b>		
<b>INVENTORIES:</b>		
a) Stock-in-trade (Pharmaceutical products)	313.73	255.40
b) Others - X-ray & CT films	4.23	1.29
	317.96	256.70
Mode of valuation of inventories: Valued at lower of cost or net realizable value		

**DAYA GENERAL HOSPITAL LIMITED**

:5:

PARTICULARS	Current period ended March 31, 2024	Previous Year ended March 31, 2023
	Rs. in lakhs	Rs. in lakhs
<b>NOTE - 15</b>		
<b>TRADE RECEIVABLES:</b>		
i) Undisputed, Unsecured and considered good	638.74	867.96
ii) Undisputed, Unsecured and considered doubtful	-	-
iii) Disputed trade receivables	-	-
[Refer to Note 15.1 for age-wise analysis of Trade Receivables]	638.74	867.96
a) Secured, considered good	-	-
b) Unsecured, considered good	638.74	867.96
c) Doubtful	-	-
d) Allowances for bad and doubtful debts	-	-
e) Debts due by Directors or other officers of the Company or any of them either severally or jointly with any other persons or debts due by firms or private companies respectively in which any Director is a partner or a Director or a member	-	-
<b>NOTE - 16</b>		
<b>CASH AND BANK BALANCES:</b>		
I. Cash & Cash equivalents:		
a) Balances with banks		
In Current Accounts	42.21	74.90
b) Cash on hand	18.08	14.95
sub-total	60.29	89.85
II. Other bank balances:		
In Deposit accounts	962.05	910.40
Grand total	1,022.35	1,000.25
i) Earmarked balances with banks (for eg., unpaid dividend)	-	-
ii) Balances with banks held as margin money or security against borrowings, guarantee, other commitments	-	-
iii) Repatriation restrictions	-	-
iv) Bank deposits with more than 12 months maturity	-	-
<b>NOTE - 17</b>		
<b>OTHER CURRENT ASSETS:</b>		
a) Prepaid expenses	47.89	41.84
b) GST Receivable	7.18	-
c) Interest receivable	0.36	-
d) Professional fee recoverable from staff	0.52	-
	55.95	41.84
<b>NOTE - 18</b>		
<b>SHORT TERM LOANS AND ADVANCES:</b>		
a) Advances towards purchase of fixed assets	5.92	0.94
b) Other short term trade advances paid	35.53	1.38
c) Advance to related Party	-	32.75
	41.45	35.07
i) Secured, considered good	-	-
ii) Unsecured, considered good	41.45	35.07
iii) Doubtful	-	-
iv) Allowances for bad and doubtful advances	-	-
v) Loans and advances due by Directors or other officers of the Company or any of them either severally or jointly with any other persons or amounts due by firms or by private companies respectively in which any Director is a partner or a director or a member	-	32.75

**DAYA GENERAL HOSPITAL LIMITED**

:6:

PARTICULARS	Current period ended March 31, 2024	Previous Year ended March 31, 2023
	Rs. in lakhs	Rs. in lakhs
<b>NOTE - 19</b>		
<b>CONTINGENT LIABILITIES AND COMMITMENTS:</b>		
(To the extent not provided for)		
a) Claims against the company not acknowledged as debts-Income Tax & PF demand	399.36	461.38
b) Guarantees	-	-
c) Other money for which the company is contingently liable	-	-
d) Estimated amount of contracts remaining to be executed on capital account and not provided for	27.16	5.10
e) Uncalled liability on shares and other investments partly paid	-	
f) Other commitments	-	
	426.52	466.48
Additional disclosure regarding dividends:		
a) Amount of dividend on equity	595.34	595.31
b) Dividend amount per share	0.01	0.01
c) Arrears of fixed cumulative dividends on preference shares	-	
<b>NOTE - 20</b>		
<b>REVENUE FROM OPERATIONS:</b>		
a) Sale of Medicines	4,983.46	3,956.43
b) Diagnostic & Healthcare service income:	9,661.54	8,099.32
c) Income from Rajiv Gandhi Hospital-Lakshadweep	-	47.65
	14,645.00	12,103.40
<b>NOTE - 21</b>		
<b>OTHER INCOME:</b>		
a) Interest income	85.31	47.53
b) Other non-operating income	59.98	151.12
	145.30	198.66
<b>NOTE - 22</b>		
<b>PURCHASE OF HOSPITAL CONSUMABLES:</b>		
a) Biomedical Consumables	52.81	-
b) Blood Bank Consumables	3.78	-
c) Electrical Consumables	24.70	-
d) Oxygen Consumables	23.19	-
e) Hospital Consumables	26.63	51.27
f) Plumbing Consumables	0.40	-
g) Pharmacy Consumables	2.54	-
h) CSSD Consumables	0.06	-
i) Paper Consumables	1.58	-
j) Stationery Consumables	1.05	-
k) Dental consumables	0.37	-
	137.13	51.27
<b>NOTE - 23</b>		
<b>VARIATIONS IN STOCK:</b>		
a) Opening stock - X ray films & pharmaceutical products	256.70	234.97
b) Closing stock - X ray films & pharmaceutical products	317.96	256.70
	61.27	21.73

## DAYA GENERAL HOSPITAL LIMITED

:7:

PARTICULARS	Current period ended March 31, 2024	Previous Year ended March 31, 2023
	Rs. in lakhs	Rs. in lakhs
<b>NOTE - 24</b>		
<b>EMPLOYEE BENEFIT EXPENSES:</b>		
a) Salaries and allowances	3,234.46	2,741.91
b) Managerial Remuneration	143.65	96.00
c) Contribution to provident and other funds(ESI)	179.06	160.51
d) Gratuity - on actuarial basis	121.94	92.78
e) Staff welfare expenses	15.57	11.71
	3,694.67	3,102.92
<b>NOTE - 25</b>		
<b>FINANCE COST:</b>		
a) Interest paid - Debenture holders	74.14	75.48
b) Interest paid - Banks	61.74	26.86
c) Bank charges	34.84	38.99
	170.73	141.32
<b>NOTE - 26</b>		
<b>DEPRICIATION:</b>		
a) On property plant and equipment	740.52	710.21
b) On Intangibles	18.66	27.37
	759.18	737.58
c) Less: Excess Depreciation Reversed	-	(14.70)
	759.18	722.88
<b>NOTE - 27</b>		
<b>OPERATING &amp; ADMINISTRATIVE EXPENSES:</b>		
<b>HOSPITAL OPERATING EXPENSES:</b>		
a) Ambulance Service charges	17.26	7.17
b) AMC Charges	137.34	132.12
c) Cloth & Linen	4.46	7.43
d) Professional fees	2.08	2.01
e) Power and fuel	332.61	260.84
f) Waste Disposal/Infection control Charges	10.66	8.74
g) Water Charges	1.64	3.62
h) Scan Charges	196.73	400.56
i) Lab charges paid	94.61	53.46
j) Audiology charge/OAE test charges paid	27.94	18.48
k) Ventilator charges	4.10	2.25
l) Rehabilitation charges	39.14	26.15
m) DNB Expenses	47.91	14.91
n) Monitor hire charges	3.87	0.50
o) Consultancy Fees- Insurance	91.07	76.50
p) Disinfestation	5.92	4.92
q) Cleaning supervision charges paid	151.77	108.92
r) Booking charges	19.15	20.06
s) Covid Vaccine	-	0.02
t) Accreditation charges	5.62	9.18
	1,194.78	1,157.83



**DAYA GENERAL HOSPITAL LIMITED**

:8:

PARTICULARS	Current period ended March 31, 2024	Previous Year ended March 31, 2023
	Rs. in lakhs	Rs. in lakhs
ADMINISTRATIVE EXPENSES:		
a) Advertisement/Sales promotion expenses	16.72	49.67
b) Auditors Fees:	-	-
For Statutory Audit	2.07	1.69
For Tax Audit	1.06	0.85
For Other services/ Expenses	0.24	-
c) Coolie charges	5.82	5.73
d) Internal Audit Fees	0.31	1.53
e) Insurance Premium Paid	3.33	3.70
f) Consultation Charges Paid	8.76	9.23
g) Donation paid	0.91	1.53
h) Miscellaneous Expenses	9.07	4.37
i) Printing and Stationery expenses	59.85	25.04
j) Repairs & Maintenance		
To Building	20.09	0.22
To Plant & Machinery	42.26	42.62
To Others	112.09	116.75
k) Sitting fees	9.52	6.90
l) Research & Training Charges	23.29	10.97
m) Subscriptions	8.11	8.51
n) Rates, Taxes and Licenses	38.77	32.05
o) telephone/Internet & Postage charges	13.32	15.63
p) Travel expenses	4.76	6.78
q) Office expenses	5.71	5.79
r) MOU Discount	212.48	99.05
s) Bad debts written off	81.57	102.88
t) Rent	75.23	69.65
u) Expense of Rajiv Gandhi Hospital -Lakshadweep	-	80.90
v) Software Implementation And training	19.71	11.29
w) Other Expenses	15.11	-
	790.14	713.33
GRAND TOTAL	1,984.92	1,871.15

Date: July 4, 2024  
For and on Behalf of the Board of Directors

- (Sd/-)
- Dr. THALAKKALE KOTILAVEETIL RAVEENDRAN**  
(DIRECTOR)  
DIN: 05341851
  - (Sd/-)  
**Dr. VALIAKATH KUTTIPURATHEL ABDUL AZEEZ**  
(MANAGING DIRECTOR)  
DIN: 00860120

Vide our report of even date attached :

Date: July 4, 2024  
For V VENUGOPALAN & ASSOCIATES,  
CHARTERED ACCOUNTANTS,  
(Firm Registration No. 010739S)

(Sd/-)  
**V VENUGOPALAN**, B.Com. FCA  
Partner (M.No. 070112)

NOTE - 10 &amp; 11

**DAYA GENERAL HOSPITAL LIMITED**  
**STATEMENT OF PROPERTY, PLANT & EQUIPMENT AS ON MARCH 31, 2024**

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	AS ON	AS ON	UP TO	For the	Deductions	UP TO	AS ON	AS ON		
	1-Apr-23	31-Mar-24	1-Apr-23	Year	For the Year	31-Mar-24	31-Mar-23	31-Mar-24	Rs. in lakhs	Rs. in lakhs
Rs. in lakhs	Rs. in lakhs	Sales/Transfer	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs
<b>Property, Plant and Equipment</b>										
Land	4,582.26	6,944.77	-	-	-	-	4,582.26	-	6,944.77	
Building	3,266.34	4,927.19	-	112.34	-	1,137.86	2,240.82	-	3,789.32	
Medical Equipments	3,059.97	3,932.82	28.09	282.59	21.61	2,323.15	997.81	-	1,609.67	
Electrical Fittings & Equipments	491.44	550.10	-	30.25	-	405.25	116.44	-	144.84	
Furniture & Fixtures	195.88	228.34	-	9.10	-	172.77	32.22	-	55.58	
Computer & Accessories	224.45	267.95	-	24.56	-	219.72	29.30	-	48.24	
General hospital Equipment	2,143.47	2,226.41	-	205.68	-	1,231.50	1,117.66	-	994.91	
Cathlab Equipments	266.31	266.31	-	6.30	-	242.01	30.59	-	24.30	
Cardio Thorassic Equipment	284.07	284.07	-	13.63	-	231.47	66.23	-	52.60	
Gastro Endoscopy Equipment	771.81	773.01	-	54.82	-	524.86	301.77	-	248.15	
Books	5.80	5.80	-	0.41	-	3.94	2.27	-	1.86	
Vehicle	-	20.93	-	0.52	-	0.52	-	-	20.42	
Office Equipment	0.71	3.12	-	0.33	-	0.49	0.55	-	2.63	
<b>Total</b>	<b>15,292.53</b>	<b>20,430.82</b>	<b>28.09</b>	<b>740.52</b>	<b>21.61</b>	<b>6,493.53</b>	<b>9,517.92</b>	<b>13,937.28</b>		
<b>Intangible Assets</b>										
Computer Software	75.64	94.19	-	18.66	-	71.45	22.85	-	22.74	
<b>Total</b>	<b>75.64</b>	<b>94.19</b>	<b>-</b>	<b>18.66</b>	<b>-</b>	<b>71.45</b>	<b>22.85</b>	<b>22.74</b>		
<b>CAPITAL WORK IN PROGRESS:</b>										
Inter Lock Works	4.57	-	4.57	-	-	-	4.57	-	-	
Daya CT/MRI work	-	1.53	-	-	-	-	-	-	1.53	
Generator Substation Expenses(Hospital)	-	3.10	-	-	-	-	-	-	3.10	
Generator Sub station (Raheeqe)	-	29.14	-	-	-	-	-	-	29.14	
<b>Total</b>	<b>4.57</b>	<b>33.77</b>	<b>4.57</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.57</b>	<b>-</b>	<b>33.77</b>	
<b>GRAND TOTAL</b>	<b>15,372.75</b>	<b>20,558.77</b>	<b>32.66</b>	<b>759.18</b>	<b>21.61</b>	<b>6,564.98</b>	<b>9,545.34</b>	<b>13,993.79</b>		
Previous Year	14,684.12	15,372.75	189.35	737.58	11.70	5,827.41	9,545.34	9,545.34		

Date: July 4, 2024

For and on Behalf of the Board of Directors  
Thalakkale Kottilaveetil Raveendran(Sd/-)  
DIN:05341851Dr V K Abdul Azeez - Managing Director  
(Sd/-)  
DIN:00860120

Date: July 4, 2024

For V VENUGOPALAN & ASSOCIATES,  
CHARTERED ACCOUNTANTS,  
(Firm Registration No. 010739S)(Sd/-)  
V Venugopalan, B.Com. FCA  
Partner (M.No. 070112)

Vide our report of even date attached :

**DAYA GENERAL HOSPITAL LIMITED**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024**

Particulars	2023 - 24		2022 - 23	
	Rs. in lakhs	Rs.in lakhs	Rs.in lakhs	Rs.in lakhs
<b>A) CASH FLOW FROM OPERATING ACTIVITIES;-</b>				
Net profit before tax as per profit & Loss Account		1,518.82		1,074.26
Adjustment for:				
i) Depreciation	759.18		722.88	
ii) Interest Expenses	170.73		141.32	
iii) Interest income	(85.31)		(47.53)	
iv) (Profit)/Loss on sale of fixed asset	(9.03)		(2.90)	
		835.57		813.76
		2,354.39		1,888.02
<b>Operating Profit before working capital changes:</b>				
Adjustment for:				
i) (Decrease)/Increase in Trade Payables	126.81		3.99	
ii) (Decrease)/Increase in Other Payables /Liabilities	248.30		(146.45)	
iii) Decrease/(Increase) in Inventories	(61.27)		(21.73)	
iv) Decrease/(Increase) in Trade & Other Receivables	229.23		279.79	
v) Decrease/(Increase) in Loans & Advances & Deposit	(20.49)	522.58	97.23	212.84
		2,876.96		2,100.86
Income tax/TDS Paid (net of refund)		(335.84)		(287.91)
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>		2,541.13		1,812.95
<b>B) CASH FLOW FROM INVESTING ACTIVITIES:-</b>				
i) Purchase of Fixed assets	(5,214.11)		(706.98)	
ii) Sale of Fixed assets	15.51		8.98	
iii) Interest income	85.31		47.53	
iv) Increase in Investments	(6.50)		(6.25)	
		(5,119.79)		(656.72)
<b>NET CASH FROM OPERATING ACTIVITIES (B)</b>				
<b>C) CASH FLOW FROM FINANCING ACTIVITIES:-</b>				
i) (Decrease)/Increase in secured loans (loan from banks)	2,903.30		(6.45)	
ii) (Decrease)/Increase in Short term loan from banks	463.53		(233.64)	
iii) Interest and Finance Charges:				
Interest Expense	(170.73)		(141.32)	
Dividend Paid (including DDT)	(595.34)		(595.31)	
<b>NET CASH FROM FINANCING ACTIVITIES (C)</b>		2,600.76		(976.72)
Net Increase/decrease in cash and cash equivalents		22.10		179.50
Opening balance of cash and cash equivalents		1,000.25		820.76
<b>CLOSING BALANCE OF CASH AND CASH BALANCES</b>		<b>1,022.35</b>		<b>1,000.25</b>
Less: Deposits maturing beyond three months		962.05		910.40
<b>Closing Cash &amp; Cash Equivalents</b>		<b>60.29</b>		<b>89.85</b>

Date: July 4, 2024

For and on Behalf of the Board of Directors

(Sd/-)

1. **Dr. THALAKKALE KOTTILAVEETIL RAVEENDRAN**  
(DIRECTOR)  
DIN: 05341851

(Sd/-)

2. **Dr. VALIAKATH KUTTIPPURATHEL ABDUL AZEEZ**  
(MANAGING DIRECTOR)  
DIN: 00860120

Vide our report of even date attached :

Date: July 4, 2024

For V VENUGOPALAN & ASSOCIATES,  
CHARTERED ACCOUNTANTS,  
(Firm Registration No. 010739S)

(Sd/-)

**V VENUGOPALAN**, B.Com. FCA  
Partner (M.No. 070112)

## DEPARTMENTS

- Anesthesiology
- Cardiology
- Cardiovascular & Thoracic Surgery
- Dental & Maxillofacial Surgery
- Dermatology & Cosmetology
- Emergency Medicine
- Endocrinology
- ENT & Head and Neck Surgery
- Family Medicine
- Fetal Medicine
- General & Laparoscopic Surgery
- Internal Medicine & Critical Care
- Kidney Transplantation
- Medical & Surgical Gastroenterology
- Medical Oncology
- Nephrology
- Neurology & Neurosurgery
- Obstetrics & Gynaecology
- Ophthalmology
- Orthopedics, Joint Replacement & Sports Medicine
- Pain and Palliative Care
- Pediatrics & Neonatology
- Physiotherapy & Rehabilitation
- Plastic & Reconstructive Surgery
- Psychiatry & Psychology
- Pulmonology
- Radiology
- Robotic Surgery
- Urology
- Vascular Surgery

# OUR PRESENCE



**DAYA GENERAL HOSPITAL & SPECIALITY  
SURGICAL CENTRE, THRISSUR**



**DAYA ROYAL HOSPITAL & TRAUMA CENTRE,  
KUNNAMKULAM**



**DAYA HOSPITAL & EMERGENCY CENTRE,  
VALAPAD**



**DAYA SPECIALITY SURGICAL &  
LAPAROSCOPIC CENTRE, PALAKKAD**

No.V/302 & 303, Shornur Rd, Near Viyyur Bridge,  
Thiruvambady P O, Thrissur - 680022, Kerala

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