



Hannah Joseph Hospital

(Institute of Neurosciences, Cardiac Sciences, Orthopaedics & Traumatology)

HJHL/BSE/2026-27/18

16.06.2026

To
The Listing Department
BSE Limited
P.J. Towers Dalal Street,
Mumbai – 400001
Scrip Code: 544687 |Symbol: HANNAH| ISIN: INE0JVH01012

Dear Sir/Madam,

Subject: 15th Annual General Meeting – Notice of AGM and Annual Report for the F.Y. 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we wish to inform you that the 15th Annual General Meeting ("AGM") of the Company is scheduled to be held on Wednesday, July 15, 2026 at 12:00 Noon (IST) through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM").

In this regard, please find enclosed herewith:

1. Notice convening the 15th Annual General Meeting of the Company; and
2. Annual Report of the Company for the Financial Year 2025-26.

Further, pursuant to Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended, the Company has fixed Wednesday, July 08, 2026 as the cut-off date for determining the eligibility of members entitled to cast their votes through remote e-voting as well as e-voting during the AGM in respect of the resolutions proposed to be transacted at the AGM.

The aforesaid Notice of AGM and Annual Report for the F.Y. 2025-26 are also available on the website of the Company at www.hannahjosephhospital.com.

Kindly take the above information on record.

Thanking You,

Yours Faithfully,
For Hannah Joseph Hospital Limited

CS Yuvaraj Saravanan
Company Secretary & Compliance Officer
ICSI Membership No.: A66149



Hannah Joseph Hospital Limited

CIN : L74999TN2011PLC082860

GSTIN : 33AACCH808IRIZ0

Regd. Office : 134, Lake View Road,
K.K.Nagar, Madurai - 625 020.
Tamil Nadu, INDIA.

Corporate Office :

HANNAH JOSEPH HOSPITAL

R.S. No: 115/3B2 116/1A2,

Madurai-Tuticorin Ring Road,

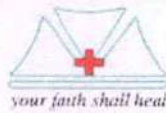
Chinthamani, Madurai - 625 009.

Tamil Nadu, INDIA.

☎ : +91 0452 3 50 51 51 (30 lines)

✉ : cs@hannahjosephhospital.com

🌐 : www.hannahjosephhospital.com



Hannah Joseph Hospital
(Institute of Neurosciences & Trauma)

HANNAH JOSEPH HOSPITAL LIMITED
15TH ANNUAL REPORT
2025-2026

Board of Directors:

Dr.Moses Joseph Arunkumar
Managing Director

Dr.Fenn Kavith Fenn Arunkumar
Whole-time Director

Dr.Arunkumar Nalina
Non-Executive Director

Mr.Noyel Arunkumar
Non- Executive Director

Mr.C.N.Srinivasan
Independent Director

Mr.Ranganathan Mukundan
Independent Director

Mr.Salaivel Pratheep
Independent Director

Mr.Kumarasamy Sureshkumar
Independent Director

Company Secretary:
CS.Yuvaraj Saravanan

Chief Financial Officer:
Mr. Daniel Dayanand Fenn

Statutory Auditors:

A.V. Subramanian & Co.
Chartered Accountants
H/0 , 166/2, Sathya Sai nagar ,
Seshu Mahal road, Madurai-625 003

Banker:

IDBI Bank Limited,
K.K.Nagar Branch
Madurai.

Registrar and Share Transfer Agent:

BTS Consultancy Services Pvt. Ltd. -
RTA F1, First Floor, VBN Flats, No.17
(Old-15) Thirumurthy Street, T Nagar,
Chennai – 600017 Phone: 044-4772 5830
E-mail: btschennai@gmail.com

Secretarial Auditor

M/s. S.Rajaguru & Associates
Company Secretaries
38, Ashok Nagar 3rd Street
Kochadai, Madurai – 625016

Registered Office:

134, Lake view Road
K.K.Nagar
Madurai- 625 020
Tel: 0452-350 5151 (30 Lines)
E-mail: cs@hannahjosephhospital.com
Website: www.hannahjosephhospital.com

NOTICE OF ANNUAL GENERAL MEETING

HANNAH JOSEPH HOSPITAL LIMITED

CIN: L74999TN2011PLC082860

Registered Office: 134, Lake View Road K.K.Nagar, Madurai - 625020 Tamil Nadu, India

Website: www.hannahjosephhospital.com | Email: cs@hannahjosephhospital.com

Notice of the 15th Annual General Meeting

NOTICE is hereby given that the Fifteenth Annual General Meeting (“AGM”) of Members of Hannah Joseph Hospital Limited (“the Company”) will be held on Wednesday, the 15th July, 2026 at 12:00 Noon (IST) through Video Conference (VC)/ Other Audio Visual Means (OAVM) to transact the following business:

Ordinary Business:

Item No. 1 - Adoption of audited financial statements

To receive, consider and adopt the audited financial statements of the Company for the financial year ended 31st March, 2026 and the Reports of the Directors and the Auditor thereon.

Item No. 2 – Declaration of dividend

To declare a final dividend of ₹ 2/- per equity share of the Company for the financial year ended 31st March, 2026.

Item No. 3 – Appointment of Dr.(Ms.)Arunkumar Nalina as a Non-Executive Director (Non-Independent, liable to retire by rotation)

To appoint a director in place of Dr.(Ms.) Arunkumar Nalina (DIN: 07495044), Non-executive, Non-Independent Director, who retires from office by rotation and being eligible, offers herself for re-appointment


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 152 of the Companies Act, 2013 read with applicable rules made thereunder (including any statutory modification or re-enactment thereof, for the time being in force), and upon the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company; Dr.Arunkumar Nalina (DIN: 07495044), Non-executive, Non-Independent Director of the Company, who retires from office by rotation at this meeting and being eligible, has offered herself for re-appointment, be and is hereby re-appointed as a Non-executive Director of the Company, liable to retire by rotation.”

NOTICE OF ANNUAL GENERAL MEETING

(By Order of the Board)
For Hannah Joseph Hospital Limited




CS. Yuvaraj Saravanan
Company Secretary & Compliance Officer
ICSI Membership No.: A66149

Place: Madurai
Date: 15.06.2026

NOTES:

1. In view of the massive outbreak of the COVID-19 pandemic, social distancing is a norm to be followed and pursuant to the Circular No. 14/2020 dated April 08, 2020, Circular No.17/2020 dated April 13, 2020 issued by the Ministry of Corporate Affairs followed by Circular No. 20/2020 dated May 05, 2020 and Circular No. 02/2021 dated January 13, 2021 and all other relevant circulars issued from time to time, physical attendance of the Members to the AGM venue is not required and general meeting be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM through VC/OAVM.
2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.
3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 400 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

NOTICE OF ANNUAL GENERAL MEETING

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.hannahjosephhospital.com The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 08, 2020 and MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020 and MCA Circular No. 2/2021 dated January 13, 2021.
8. Any person who acquires shares of the Company and becomes a Member of the Company after dispatch of the Notice and holds shares as on the Cut-off Date i.e. 08.07.2026, may obtain the login credentials for remote e-voting by sending a request to evoting@nsdl.co.in or to the Company's Registrar and Share Transfer Agent. Members who are already registered with NSDL for remote e-voting can use their existing User ID and Password for casting their votes. In case a Member has forgotten the password, the same can be reset by using the "Forgot User Details/Password" option available on www.evoting.nsdl.com or by contacting NSDL at 022-4886 7000 and 022-2499 7000. The detailed procedure for obtaining login credentials and casting votes through remote e-voting is provided in this Notice of the Annual General Meeting.
9. **DIVIDEND RELATED INFORMATION:**
 - i. The Board of Directors of the Company, at its meeting held on May 29, 2026, has recommended a final dividend of ₹2.00 per equity share of ₹10 each for the financial year ended March 31, 2026, subject to the approval of the Members at the ensuing Annual General Meeting.

NOTICE OF ANNUAL GENERAL MEETING

- ii. Record Date for the purpose of final dividend shall be Wednesday, July 08, 2026, for determining entitlement of members to receive final dividend for the financial year ended March 31, 2026.
- iii. The final dividend, if approved, will be paid by crediting it into the bank account of the respective shareholders / beneficial owners, as provided by National Securities Depository Limited (“NSDL”) and Central Depository Services (India) Limited (“CDSL”) (“Depositories”) through ECS or NECS or electronic transfer.
- iv. Members are requested to notify immediately any change in their bank account details and email id to their respective Depository Participants (“DPs”) in respect of shares held by them in electronic (demat) mode.
- v. The Listing Regulations mandates that the companies shall use electronic modes of payment as approved by the Reserve Bank of India for making payment to the shareholders. Accordingly, the dividend, if declared, shall be paid through electronic mode to those shareholders whose bank account details are registered with the Company or Depositories.
- vi. To enable the company to determine the appropriate TDS rate as applicable, members are requested to submit relevant documents, as specified in the below paragraphs, in accordance with the provisions of the Income-tax Act (IT Act) 2025. For resident shareholders, taxes shall be deducted at source under Section 393 of the IT Act as follows:
 - Members having valid Permanent Account Number (PAN) - 10%* or as notified by the Government of India (GOI)
 - Members not having PAN / valid PAN - 20% or as notified by the Government of India GOI

* As per Section 262 of the IT Act 2025, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply with this, the PAN allotted shall be deemed invalid / inoperative and, such person shall be liable to all consequences under the IT Act 2025 and tax shall be deducted at the higher rates as provided in Section 397 of the IT Act 2025, i.e., 20% of tax deduction at source.
- vii. However, no tax shall be deducted on the dividend payable to resident individual shareholders if the total dividend to be received by them during tax year 2026-27 does not exceed ₹10,000 and also in cases where members provide Form 121, subject to conditions specified in the IT Act, 2025. Resident shareholders may also submit any other document as prescribed under the IT Act, 2025 to claim a lower /

NOTICE OF ANNUAL GENERAL MEETING

nil withholding of tax. PAN is mandatory for members providing Form 121 or any other document as mentioned above.

- viii. For non-resident shareholders, taxes are required to be withheld in accordance with the provisions of Section 393 and other applicable sections of the IT Act, 2025, at the rates in force. The withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) or as notified by the GOI on the amount of dividend payable. However, as per Section 159 of the IT Act, 2025, non-resident shareholders have the option to be governed by the provisions of the Double Tax Avoidance Agreement (“tax treaty” or “DTAA”), read with Multilateral Instrument (MLI), if any, between India and the country of tax residence of the shareholders, if they are more beneficial to them. For this purpose, i.e. to avail the benefits under the DTAA read with MLI, non-resident shareholders will have to provide the following:
- Copy of the PAN card allotted by the Indian Income Tax authorities duly attested by the shareholders/ authorized signatory. In case of non-availability of PAN, information under sub-rule 2 of rule 217 of the Income-tax Rules, 2026
 - Copy of the Tax Residency Certificate for the tax year 2026-27 obtained from the revenue or tax authorities of the country of tax residence, duly attested by shareholders / authorized signatory
 - Form 41 (for claiming tax treaty benefit), which can be obtained electronically through the e-filing portal of the income tax website at <https://www.incometax.gov.in/iec/foportal/>
 - Self-declaration by the shareholders of having no permanent establishment in India in accordance with the applicable tax treaty and IT Act, 2025
 - Self-declaration of beneficial ownership of equity shares by the non-resident shareholder
 - Self-declaration of fulfilling all conditions of applicable tax treaty for being eligible to claim benefit of the tax treaty read with MLI
 - Any other documents as prescribed under the IT Act, 2025, if applicable, or certificate for lower withholding of taxes, duly attested by the shareholders.
- ix. In case of Foreign Institutional Investors (FII) / Foreign Portfolio Investors (FPI), tax will be deducted under Section 393 of the IT Act, 2025 at the rate of 20% (plus applicable surcharge and cess) or the rate provided in relevant DTAA, read with MLI, whichever is more beneficial, subject to the submission of the above documents, if applicable.

NOTICE OF ANNUAL GENERAL MEETING

- x. The aforesaid documents are required to upload/ submit on or before Wednesday July 08, 2026, at cs@hannahjosephhospital.com or to RTA of the Company at btschennai@gmail.com.
 - xi. Dividend as recommended by the Board of Directors, if declared at the Annual General Meeting will be paid within 30 days from the date of declaration to those member whose names appear on the Register of Members as on the record date i.e. 08.07.2026.
 - xii. Unclaimed Dividend: Shareholders are requested to note that dividends, if any, remaining unclaimed for a period of seven consecutive years from the date of transfer to the Unpaid Dividend Account, shall be transferred to the Investor Education and Protection Fund (“IEPF”) in accordance with Sections 124 and 125 of the Companies Act, 2013.
 - xiii. Transfer of Shares to IEPF: Equity shares in respect of which dividend remains unclaimed for seven consecutive years or more are liable to be transferred to the IEPF as per Section 124(6) of the Companies Act, 2013. The Company will provide necessary disclosures in this regard on its website as applicable.
10. Soft copies of the Register of Directors and Key Managerial Personnel and their shareholding are maintained under Section 170 of the Act will be available for inspection electronically by the members during the AGM.
 11. Members holding shares in electronic form are hereby informed that bank particulars registered against their respective depository accounts will be used by the Company for payment of dividend. The Company or its Registrar cannot act on any request received directly from the Members holding shares in electronic form for any change of bank particulars or bank mandates. Such changes are to be advised only to the Depository Participant of the Members.
 12. The Results of resolutions moved at the AGM shall be declared within 48 hours after the close of AGM of the Company. The Results declared along with the Scrutinizer’s Report shall be displayed on the Company’s website www.hannahjosephhospital.com and on the website of NSDL within the aforesaid period and communicated to BSE Limited where the shares of the Company are listed.
 13. Voting through electronic means

In compliance with provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014, the Company is pleased to provide members the facility to exercise their right to vote by electronic

NOTICE OF ANNUAL GENERAL MEETING

means and the business may be transacted through e-Voting Services provided by National Securities Depository Limited (NSDL):

- a) The remote e-voting period commences on Sunday, 12.07.2026 (09.00 A.M.) (IST) and ends on Tuesday, 14.07.2026 (05.00 P.M.) (IST). During this period shareholders of the Company, holding shares in dematerialized form, as on the cut-off date being Wednesday, 08.07.2026 may cast their vote electronically. The e-voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the shareholder, the shareholder shall not be allowed to change it subsequently. The E-voting Event Number (EVEN) is 139717. .
- b) M/s. S.Rajaguru & Associates, Company Secretaries,(Firm Registration no. S2023TN952000) Madurai have been appointed as the Scrutinizer to scrutinize the e-voting process (including remote e-voting of members at the AGM) in a fair and transparent manner.
- c) The Members who have cast their vote by remote e-voting prior to the AGM may also attend/participate in the AGM but shall not be entitled to cast their vote again.
- d) The voting rights of shareholders shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date of 08.07.2026.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on 12.07.2026, (Sunday), 2026 at 09:00 A.M. (IST) and ends on 14.07.2026, (Tuesday), 2026 at 05:00 P.M. (IST). The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the cut-off date i.e. 08.07.2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 08.07.2026 (Wednesday)

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

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A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"> Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home

NOTICE OF ANNUAL GENERAL MEETING

	<p>page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p> <p>4. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.</p> <p style="text-align: center;">NSDL Mobile App is available on</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  App Store </div> <div style="text-align: center;">  Google Play </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;">   </div>
<p>Individual Shareholders holding securities in demat mode with CDSL</p>	<ol style="list-style-type: none"> 1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible

NOTICE OF ANNUAL GENERAL MEETING

	<p>companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.</p> <ol style="list-style-type: none"> 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
<p>Individual Shareholders (holding securities in demat mode) login through their depository participants</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at 022 - 4886 7000 and 022 - 2499 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in	8 Character DP ID followed by 8 Digit

NOTICE OF ANNUAL GENERAL MEETING

demat account with NSDL.	Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
- a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

NOTICE OF ANNUAL GENERAL MEETING

6. If you are unable to retrieve or have not received the “ Initial password” or have forgotten your password:
 - a) Click on “**Forgot User Details/Password?**”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?**” (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join Meeting”.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

NOTICE OF ANNUAL GENERAL MEETING

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to srajaguruassociates@yahoo.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[Forgot User Details/Password?](#)" or "[Physical User Reset Password?](#)" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 and 022 - 2499 7000 or send a request to at evoting@nsdl.co.in

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to cs@hannahjosephhospital.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to cs@hannahjosephhospital.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting**

NOTICE OF ANNUAL GENERAL MEETING

and joining virtual meeting for Individual shareholders holding securities in demat mode.

3. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting. The e-voting facility during the AGM shall be available from 12:00 Noon (IST) to 1:00 P.M. (IST) for members attending the AGM through VC/OAVM who have not cast their votes through remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under "**Join meeting**" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.

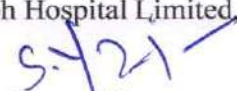
NOTICE OF ANNUAL GENERAL MEETING

Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. 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.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@hannahjosephhospital.com on or before 5.00 p.m. IST on 7th July 2026 The same will be replied by the company suitably. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM. The same will be replied by the company suitably.
6. Members can join the AGM through VC / OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting following the procedure mentioned in the Notice.
7. Members who need assistance before or during the AGM, can contact NSDL on evoting@nsdl.com /1800-222-990.



(By Order of the Board)
For Hannah Joseph Hospital Limited


CS. Yuvaraj Saravanan
Company Secretary & Compliance Officer
ICSI Membership No.: A66149

Place: Madurai
Date: 15.06.2026

NOTICE OF ANNUAL GENERAL MEETING

ANNEXURE TO THE NOTICE

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 FORMING PART OF THIS NOTICE DATED 15.06.2026

Item No. 3: Appointment of Dr.(Ms.) Arunkumar Nalina as a Non-Executive Director (Non-Independent, liable to retire by rotation)

Dr.(Ms.) Arunkumar Nalina, aged 29 years, is a Non-Executive Director of the Company and has been associated with the Company since January 3, 2022. She holds a Bachelor of Medicine and Bachelor of Surgery (MBBS) degree from Christian Medical College, Vellore.

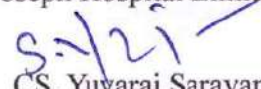
She is currently pursuing the six-year Neurosurgery Programme at Christian Medical College, Vellore. Her academic background and exposure to the healthcare sector contribute valuable insights to the Board's deliberations.

Upon the recommendations of the Nomination and Remuneration Committee, the Board of Directors at their meeting held on 15.06.2026 have recommended the re-appointment of Dr. Arunkumar Nalina as a Non- Executive Director of the Company who retires by rotation and being eligible, offers herself for re-appointment, subject to the approval of the shareholders, by way of an Ordinary Resolution.

Except Dr.Moses Joseph Arunkumar, Managing Director, Dr.Fenn Kavitha Fenn Arunkumar, Whole-time Director, Mr.Noyel Arunkumar, Non-Executive Director and Mr. Daniel Dayanand Fenn, CFO of the Company, none of the key managerial personnel or their relatives are concerned or interested financially or otherwise, in this resolution.

The Board of Directors recommend passing of the resolution set out in Item No.3 of the Notice by the members by means of an Ordinary resolution.



(By Order of the Board)
For Hannah Joseph Hospital Limited,

CS. Yuvaraj Saravanan
Company Secretary & Compliance Officer
ICSI Membership No.: A66149

Place: Madurai
Date: 15.06.2026

NOTICE OF ANNUAL GENERAL MEETING

Annexure to the Notice:

Details of Directors seeking Appointment /Re-appointment at the ensuing Annual General Meeting:

(Pursuant SEBI Listing Regulations, 2015 and Secretarial Standard-2 on General Meetings)

Name of Director	Dr.(Ms.) Arunkumar Nalina
Category	Non-Executive (Non-Independent)
DIN	07495044
Date of Birth	13/08/1996
Age	29
Qualification	M.B.B.S
Date of First Appointment on the Board	03/01/2022
Expertise in specific functional areas	Dr. (Ms.) Arunkumar Nalina is a medical professional holding an MBBS degree from Christian Medical College, Vellore. She is currently pursuing a 6-year Neurosurgery programme at the same institution after qualifying in the NEET Postgraduate Examination. Her academic and professional background provides valuable insights in the areas of healthcare and medical sciences.
Terms and conditions of Appointment/Re-appointment	As per the resolution at Item No. 3 of the notice convening this meeting, Dr.(Ms.)Arunkumar Nalina is liable to retire by rotation at the meeting and eligible for re-appointment
Remuneration last drawn	Not Applicable
Remuneration proposed	Sitting Fees as approved by the Board of Directors
Relationship with Directors/Key Managerial Personnel	Dr. (Ms.) Arunkumar Nalina is the daughter of Dr. Moses Joseph Arunkumar, Managing Director, and Dr. Fenn Kavitha Fenn Arunkumar, Whole-time Director. She is the sister of Mr. Noyel Arunkumar, Non-Executive Director, and the niece of Mr. Daniel Dayanand Fenn, Chief Financial Officer of the Company.
List of Directorship/ Membership / Chairmanship of Committees of other Board as on date (excluding Foreign Companies):	Nil
Listed entities from which the Director has resigned from Directorship in last 3 (three) years	Not Applicable
No. of Board meetings attended during the Year 2025-26/ No. of Board meetings held during the tenure of Directors	9/9
No. of Shares held	15 Equity Shares
Information as required pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018	Dr.(Ms.) Arunkumar Nalina is not debarred from holding the office of director pursuant to any SEBI order or any other such authority.



Hannah Joseph Hospital
(Institute of Neurosciences & Trauma)

DIRECTORS' REPORT

2025-2026

DIRECTORS' REPORT TO SHAREHOLDERS

Dear Members,

The Directors have pleasure in presenting the Fifteenth Annual Report of the Company comprising of the audited Financial Statements comprising of the Balance sheet as at 31st March, 2026 and the Statement of Profit and Loss for the financial year ended 31st March, 2026 together with the notes and report of the statutory auditors thereon.

1. FINANCIAL RESULTS

(Rs. in lakhs)

Particulars	31.03.2026	31.03.2025	Variance in %
Revenue from operations	9,205.17	7753.13	18.73
Other Income	50.72	36.92	37.38
Total Expenditure	7,652.41	6755.32	13.28
Profit/ (Loss) Before Tax	1,603.48	1034.73	54.97
Profit/ (Loss) After Tax	1,118.12	720.99	55.08
Basic Earnings per share (in Rs.)	6.32	4.32	46.30

2. REVIEW OF FINANCIALS

During the financial year 2025-26, the Company's Revenue from Operations increased by 18.73% to ₹9,205.17 Lakhs as against ₹7,753.13 Lakhs in the previous year. Profit Before Tax increased by 54.97% to ₹1,603.48 Lakhs and Profit After Tax increased by 55.08% to ₹1,118.12 Lakhs. Basic Earnings Per Share improved from ₹4.32 to ₹6.32, representing an increase of 46.30% over the previous year.

3. DIVIDEND

Your Board of Directors have pleasure to recommend maiden dividend of ₹2/- (Rupees Two only) per equity share of face value ₹10/- each, representing 20% of the face value, for the financial year ended 31st March, 2026, subject to the approval of the shareholders at the ensuing Annual General Meeting.



The dividend, if approved by the shareholders, will be paid within the prescribed time limit to those members whose names appear in the Register of Members/beneficial owners as on the Record Date fixed for the purpose.

4. BUSINESS REVIEW

The Company continues its focus on furthering its Healthcare services in Neurosciences and Trauma care on a much larger scale. The Company's plan on the addition of Oncological (Cancer care) services has been initiated during this year and will be developed in the coming years. The SME IPO proceeds will support for the building and equipments of the Oncology department which will take a minimum of 15 months.

The Company is also planning to have its branch of Pharmacy & Lab Services at K.K.Nagar, Madurai - 625 020 under the name of Hannah Joseph Hospital Pharmacy & Lab Services, which will be open for public; in this financial year 2026-27. It is hoped that the Company would continue its good performance in the coming years.

5. CHANGE IN NATURE OF BUSINESS, IF ANY

There was no change in the nature of the business of the Company during the year under review.

6. CHANGE IN STATUS OF THE COMPANY

During the year under review, the Company was listed on the SME Platform of BSE Limited with effect from February 02, 2026. Consequent to the listing, the Company has transitioned into a listed entity.

7. TRANSFER TO RESERVES

The Company does not propose to transfer any amount out of the profit to reserves.

8. ANNUAL RETURN

The Annual Return of the Company, in the Form MGT-7 in accordance with Section 92(3) and 134(3)(a) of the Companies Act, 2013 as amended from time to time and read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return is available on the website of the Company at the following link: <https://hannahjosephhospital.com/>



9. MATERIAL CHANGES AND COMMITMENT, IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY THAT OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There are no material changes or commitments affecting the financial position of the Company between the end of the financial year to which this financial statement relates and the date of this report.

10. DETAILS OF SUBSIDIARY, JOINT VENTURE, OR ASSOCIATE COMPANIES:

The Company does not have any Subsidiary Company/Joint Venture/Associate Company.

11. BOARD OF DIRECTORS

The Company is managed by the Managing Director under the superintendence, direction and control of the Board of Directors of the Company.

Dr. (Ms.) Arunkumar Nalina (DIN: 07495044) Non-Executive, Non-Independent Director who is liable to retire by rotation at the ensuing 15th Annual General Meeting of the Company and being eligible, has offered herself for re-appointment, as a Director of the Company.

12. DECLARATION BY INDEPENDENT DIRECTORS

The Independent Directors have submitted their declaration of independence, stating that:

- a. They continue to fulfill the criteria of independence provided in Section 149 (6) of the Act along with Rules framed thereunder and Regulation 16(1)(b) ; and
- b. There has been no change in the circumstances affecting their status as Independent Directors of the Company.

The Independent Directors have also confirmed that they have complied with the Company's Code of Conduct. In terms of Section 150 of the Act and Rules framed thereunder, the Independent Directors have also confirmed their registration (including renewal of applicable tenure) and compliance of the online proficiency self- assessment test (unless exempted) with the Indian Institute of Corporate Affairs (IICA).

The Board opined and confirm, in terms of Rule 8 of the Companies (Accounts) Rules, 2014 that the Independent Directors are persons of high repute, integrity and possess the relevant expertise and experience in their respective fields.



13. KEY MANAGERIAL PERSONNEL

The Key Managerial Personnel of the Company, as stipulated under the provisions of the Companies Act, 2013, are as follows:

Sl. No.	Name	Designation
1	Dr. Moses Joseph Arunkumar	Managing Director
2	Dr. Fenn Kavitha Fenn Arunkumar	Whole-time Director
3	Mr. Daniel Dayanand Fenn	Chief Financial Officer
4	CS. Yuvaraj Saravanan	Company Secretary

14. COMPLIANCE WITH APPLICABLE SECRETARIAL STANDARDS

The Company has duly followed the applicable Secretarial standards, relating to Meeting of the Board of Directors (SS-1) and General Meeting (SS-2), issued by the Institute of Company Secretaries of India (ICSI).

15. BOARD MEETINGS

During the year under review, the Board of Directors of the Company held 9 (Nine) meetings. The details of the Board Meetings are provided below:

Sl. No.	Date of Meeting	No. of Directors Entitled to Attend	No. of Directors Present
1	15.07.2025	8	7
2	30.08.2025	8	8
3	19.11.2025	8	8
4	05.01.2026	8	7
5	14.01.2026	8	8
6	21.01.2026	8	8

7	29.01.2026 at 2:00 p.m.	8	8
8	29.01.2026 at 6:30 p.m.	8	8
9	25.03.2026	8	8

16. COMPOSITION AND MEETINGS OF COMMITTEES OF THE BOARD

a. AUDIT COMMITTEE

The Audit Committee consists of the following members.

Name of the Member	Category	Position	No. of Meetings Held during the Year	No. of Meeting attended during the year
Mr.Salaivel Pratheep	Independent Director	Chairman	5	5
Mr. C N Srinivasan	Independent Director	Member	5	5
Mr. R Mukundan	Independent Director	Member	5	5
Mr.Kumarasamy Sureshkumar	Independent Director	Member	5	3
Dr. Moses Joseph Arunkumar	Managing Director	Member	5	5

b. NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee consists of the following members.

Name of the Director	Category	Position	No. of Meetings Held during the Year	No. of Meeting attended during the year
Mr.Kumarasamy Sureshkumar	Independent Director	Chairman	2	2
Mr. C N Srinivasan	Independent Director	Member	2	2
Mr. R Mukundan	Independent Director	Member	2	2
Mr.Salaivel Pratheep	Independent Director	Member	2	2
Dr.Arunkumar Nalina	Non-Executive Director	Member	2	2



c. STAKEHOLDER RELATIONSHIP COMMITTEE

The Stakeholder Relationship Committee consists of the following members:

Name of the Director	Category	Position	No. of Meetings Held during the Year	No. of Meeting attended during the year
Mr.Salaivel Pratheep	Independent Director	Chairman	1	1
Mr. C N Srinivasan	Independent Director	Member	1	1
Mr. R Mukundan	Independent Director	Member	1	1
Dr. Fenn Kavitha Fenn Arunkumar	Whole-Time Director	Member	1	1

d. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

The CSR Committee consists of the following members:

Name of the Director	Category	Position	No. of Meetings Held during the Year	No. of Meeting attended during the year
Dr. Moses Joseph Arunkumar	Managing Director	Chairman	1	1
Dr.Fenn Kavitha Fenn Arunkumar	Whole-time Director	Member	1	1
Mr.Kumarasamy Sureshkumar	Independent Director	Member	1	1

17. DIRECTOR'S RESPONSIBILITY STATEMENT

As required under Section 134 of the Act (including any statutory modification(s) and/or re-enactment(s) thereof for the time being in force), the Directors of the Company state that:

- in the preparation of the annual accounts for the financial year ended March 31, 2026, the applicable accounting standards had been followed along with the proper explanation relating to material departures;
- 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 as on March 31, 2026, and of its profit and loss for the financial year ended on that date;



- c. the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. the Directors had prepared the annual accounts for the financial year 2025-26 on a going concern basis;
- e. the Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and
- f. the Directors had devised proper systems to ensure compliance with the provisions of all the applicable laws and that such systems are adequate and operating effectively.

18. ANNUAL PERFORMANCE EVALUATION OF THE BOARD

Pursuant to the applicable provisions, the annual performance evaluation of the Board of Directors as a whole has been carried out during the year under review. The evaluation was conducted in accordance with the criteria formulated by the Nomination and Remuneration Committee, considering various aspects of the Board's functioning, including its composition, effectiveness, governance practices and overall performance.

19. SHARE CAPITAL

Pursuant to the Initial Public Offer (IPO) of Equity Shares of the Company, the Board of Directors at its meeting held on January 29, 2026, approved the allotment of 60,00,000 (Sixty Lakhs) Equity Shares of face value ₹10/- (Rupees Ten only) each at an issue price of ₹70/- (Rupees Seventy only) per equity share, including a premium of ₹60/- (Rupees Sixty only) per equity share, to the successful allottees as determined in consultation with the Registrar to the Issue, the Merchant Banker and BSE Limited.

Consequent to the aforesaid allotment, the paid-up equity share capital of the Company as at March 31, 2026 stands at ₹22,69,83,630/- (Rupees Twenty-Two Crores Sixty-Nine Lakhs Eighty-Three Thousand Six Hundred and Thirty only), comprising 2,26,98,363 Equity Shares of ₹10/- (Rupees Ten only) each.

20. PARTICULARS OF LOANS, GUARANTEES, OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

During the year under review the Company has not given any loan to any person or other body corporate, not given any guarantee or provided any security in connection with a loan to any other body corporate or person and not acquired by way of subscription, purchase or otherwise, the securities of any other body corporate.



21. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES MADE PURSUANT TO SECTION 188 OF THE COMPANIES ACT, 2013

Transactions with related parties were conducted in a transparent manner in the best interest of the Company and Stakeholders. All the transactions entered into with the related parties during the year under review were in the ordinary course of business and on arm's length basis and reviewed by Audit Committee.

The details of related party transactions entered into in reference to section 188 of the Companies Act, 2013 are furnished in Form AOC-2 vide Annexure-I attached to this report.

22. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS, AND OUTGO

1. In terms of Section 134(3)(m) of the Companies Act, 2013 and the Companies (Accounts) Rules, 2014 as amended, the Company is carrying on activities relating to conservation of energy and technology absorption wherever possible.
2. The Foreign Exchange earnings during the year is Nil and the Outgo: Rs.15,30,706/- (USD: 16,858).

23. STATEMENT INDICATING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The Board of the Company formed a Risk Management Committee to frame, implement and monitor the Risk Management Policy of the Company. The Committee is responsible for monitoring and reviewing the Risk Management Policy and ensuring its effectiveness. The major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuous basis.

24. CORPORATE SOCIAL RESPONSIBILITY

The Company discharges its Corporate Social Responsibility obligations through towards supporting projects as prescribed under Schedule VII of the Companies Act, 2013, in line with the Corporate Social Responsibility Policy of the Company. The Board of Directors has approved the CSR Policy of the Company, which is available on the website of the Company at www.hannahjosephhospital.com

The Annual Report on CSR activities, for the year under review, in the prescribed format, as required under Sections 134 and 135 of the Act read with Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 (as amended) and Rule 9 of the Companies (Accounts) Rules, 2014 is furnished in "Annexure-II."



25. DETAILS OF SIGNIFICANT MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNAL IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE

During the year under review, the Company has not received any significant orders/ material orders passed by any of Regulators/ Courts/ Tribunals impacting the going concern status of the Company and its operations in future.

26. VIGIL MECHANISM /WHISTLE BLOWER POLICY

The Company in accordance with the provisions of Section 177 (9) of the Act has established a Vigil Mechanism Policy to report genuine concerns to the management viz, instances of unethical behavior, actual or suspected fraud or violation of the Company's code of conduct or ethics policy and to assist the Audit Committee. It encouraged to come forward and express their concern(s), if any without fear of punishment or unfair treatment.

The Whistle Blower Policy/ Vigil Mechanism Policy of the Company is made available on the website at www.hannahjosephhospital.com

27. DEPOSITS

During the year under review, the Company has not accepted any deposits within the meaning of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

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

As per the provisions of Section 178(3) of the Act, on the recommendation of the Nomination & Remuneration Committee of the Company, the Board of Directors had approved a Policy which lays down a framework in relation to appointment and remuneration of Directors, Key Managerial Personnel and the other employees and their remuneration.

Pursuant to Section 134(3) of the Act, the Nomination and Remuneration Policy of the Company is available on the website of the Company at www.hannahjosephhospital.com

29. REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL & SENIOR MANAGEMENT

The remuneration paid to the Directors, Key Managerial Personnel and Senior Management is as per the Companies Act, 2013 and is in accordance with the Nomination and Remuneration Policy formulated in accordance with Section 178 of the Companies Act, 2013.



30. DETAILS OF EMPLOYEE STOCK OPTIONS

The Company does not have any Employee Stock Option Scheme/ Plan as of date.

31. INTERNAL AUDITORS

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, and based on the recommendations of the Audit Committee, M/s. Pandiarajan. T & Co., Chartered Accountants, Madurai, were re-appointed as the Internal Auditors of the Company for the financial year 2026-27.

32. STATUTORY AUDITORS

The members at the 13th Annual General Meeting held on 30th September, 2024 approved the appointment of M/s. A.V. Subramanian & Co. Chartered Accountants (FRN 010643S) Madurai, as a Statutory Auditor for a period of five financial years from 2024-25 to 2028-29.

33. SECRETARIAL AUDITORS

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company had appointed at the 14th AGM held on 26.09.2025 M/s. S. Rajaguru & Associates, Company Secretaries, Madurai, as the Secretarial Auditor to conduct the Secretarial Audit of the Company for 5 (five) financial years from 2025-26 – 2029-30.

The Secretarial Audit Report for the financial year 2025-26 is annexed herewith as “Annexure – III” and forms part of this Report.

34. COST AUDITORS

Pursuant to the provisions of Section 148 of the Companies Act, 2013, the Company is required to maintain cost records the same are being maintained by the Company.

The provisions relating to cost audit are not applicable to the Company for the financial year 2025-26 under review and, hence, the Company has not appointed a Cost Auditor.



35. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE STATUTORY AUDITORS AND SECRETARIAL AUDITOR IN THEIR REPORTS

There were no qualifications, reservations or adverse remarks made by the Auditors in their report.

36. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has in place a Policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH, 2013) and constituted an Internal Complaints Committee (ICC) under this Act. The policy formulated by the Company for prevention of sexual harassment is made available on the website of the Company at www.hannahjosephhospital.com

During the year under review, no complaint pertaining to sexual harassment at work place has been received by the Company.

37. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961

The Company has complied with the provisions of the Maternity Benefit Act, 1961, including all applicable amendments and rules framed thereunder. The Company is committed to ensuring a safe, inclusive, and supportive workplace for women employees. All eligible women employees are provided with maternity benefits as prescribed under the Maternity Benefit Act, 1961, including paid maternity leave, nursing breaks, and protection from dismissal during maternity leave.

The Company also ensures that no discrimination is made in recruitment or service conditions on the grounds of maternity. Necessary internal systems and HR policies are in place to uphold the spirit and letter of the legislation.

38. GENDER-WISE COMPOSITION OF EMPLOYEES

In alignment with the principles of diversity, equity, and inclusion (DEI), the Company discloses below the gender composition of its workforce as on the March 31, 2026.

Male Employees: 133
Female Employees: 159
Transgender Employees: NIL



This disclosure reinforces the Company's efforts to promote an inclusive workplace culture and equal opportunity for all individuals, regardless of gender.

39. INTERNAL FINANCIAL CONTROLS RELATED TO FINANCIAL STATEMENTS

The Company has an adequate system of Internal Financial Control commensurate with its size and scale of operations, procedures and policies, ensuring efficient and orderly conduct of its business, including adherence to the Company's policy, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records and timely preparation of reliable financial information.

Based on the assessment carried out by the Management and the evaluation of the results of the assessment, the Board is of the opinion that the Company has adequate Internal Financial Control System that is operating effectively.

There were no instances of fraud which necessitates reporting of material mis-statement to the Company's operations duly the year under review.

40. REPORTING OF FRAUDS

During the year under review, there have been no frauds reported by the Statutory Auditors of the Company under sub-section (12) of Section 143 of the Act.

41. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

During the year under review and till date of this Report, the Company has neither made any application against anyone nor any proceedings were pending against the Company under the Insolvency and Bankruptcy Code, 2016.

42. PREVENTION OF INSIDER TRADING

The Company has adopted a Code of Conduct to regulate, monitor and report trading in the securities of the Company by its Directors and designated persons, in compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015.

The Code, inter alia, requires pre-clearance for dealing in the Company's securities and prohibits trading by designated persons while in possession of unpublished price sensitive information and during the closure of the trading window.



Further, the Company maintains a structured digital database in compliance with the aforesaid regulations, wherein details of designated persons and related information are recorded and preserved.

43. CODE OF CONDUCT

The Company has adopted a Code of Conduct applicable to its Directors and Senior Management Personnel. All the Directors and Senior Management Personnel have affirmed compliance with the said Code for the financial year ended March 31, 2026.

44. MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion and Analysis Report for the financial year under review is presented as "Annexure – IV" and forms part of this Annual Report.

45. PARTICULARS OF EMPLOYEES

The information required pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, relating to the ratio of remuneration of each Director to the median remuneration of employees and other prescribed details, is annexed to this Report as "Annexure – V".

46. DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT / UNCLAIMED SUSPENSE ACCOUNT AS PER PARA F OF SCHEDULE V OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

As on March 31, 2026, there are no shares lying in the Demat Suspense Account or Unclaimed Suspense Account of the Company. All the equity shares allotted pursuant to the Initial Public Offer have been duly credited to the respective demat accounts of the investors and no shares are pending for transfer to such accounts.

47. ACKNOWLEDGEMENT

Your Directors wish to place on record their sincere appreciation for the valuable support and co-operation extended by various Government and regulatory authorities, bankers, lenders, customers, patients, vendors, suppliers and other stakeholders.

The Directors also express their heartfelt gratitude to the doctors, nurses, paramedical staff, administrative personnel and all employees of the Company for their unwavering commitment, dedication and contribution towards providing quality healthcare services. Their efforts have been instrumental in the Company's continued growth and success.



DIRECTORS' REPORT

The Board looks forward to their continued support and contribution in the years ahead as the Company strives to enhance healthcare services and create greater value for all stakeholders.

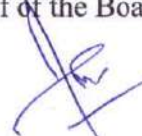
The Board wish to place on record the shareholders of the Company who has reposed faith in the functioning of the Company and participated in the Company's IPO floated in January, 2026

(By Order of the Board)

For and on behalf of the Board of Directors,



Place: Madurai
Date: 15.06.2026


Dr. Moses Joseph Arunkumar
Chairman & Managing Director
(DIN: 03608603)

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 arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.: Nil
2. (a).Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
i)	Name (s) of the related party & nature of relationship	Dr. Moses Joseph Arunkumar Managing Director
ii)	Nature of contracts/arrangements/transaction	Professional medicine service
iii)	Duration of the contracts/arrangements/transaction	01/04/2025 to 31/03/2026
iv)	Salient terms of the contracts or arrangements or transaction including the value, if any	Professional fees paid for rendering medicine service – Rs.72.17 lakhs
v)	Date of approval by the Board	29/05/2026
vi)	Amount paid as advances, if any	Nil

- 2 (b). Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
i)	Name (s) of the related party & nature of relationship	Dr. Moses Joseph Arunkumar Managing Director
ii)	Nature of contracts/arrangements/transaction	Lease rent paid for leasehold land situated at Chinthamani, Madurai used for Hospital and Pharmacy operations and for premises situated at K.K. Nagar, Madurai used as Registered Office building and Hospital Staff Hostel.
iii)	Duration of the contracts/arrangements/transaction	01/04/2025 to 31/03/2026
iv)	Salient terms of the contracts or arrangements or transaction including the value, if any	Leasehold land & Building lease on monthly rent basis - Rs.161.13 lakhs (including GST)
v)	Date of approval by the Board	29/05/2026
vi)	Amount paid as advances, if any	Nil



2 (c). Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
i)	Name (s) of the related party & nature of relationship	Dr. Moses Joseph Arunkumar Managing Director
ii)	Nature of contracts/arrangements/transaction	Unsecured Loan taken from him
iii)	Duration of the contracts/arrangements/transaction	01/04/2025 to 31/03/2026
iv)	Salient terms of the contracts or arrangements or transaction including the value, if any	Repayment of Unsecured Loan taken from him Rs. 278.25
v)	Date of approval by the Board	29/05/2026
vi)	Amount paid as advances, if any	Nil

2 (d). Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
i)	Name (s) of the related party & nature of relationship	Dr. Moses Joseph Arunkumar Managing Director
ii)	Nature of contracts/arrangements/transaction	Interest paid for the Unsecured Loan taken from him.
iii)	Duration of the contracts/arrangements/transaction	01/04/2025 to 31/03/2026
iv)	Salient terms of the contracts or arrangements or transaction including the value, if any	Interest paid Rs. 10.90 lakhs
v)	Date of approval by the Board	29/05/2026
vi)	Amount paid as advances, if any	Nil

2 (e). Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
i)	Name (s) of the related party & nature of relationship	Dr. Moses Joseph Arunkumar Managing Director
ii)	Nature of contracts/arrangements/transaction	Managerial Remuneration
iii)	Duration of the contracts/arrangements/transaction	01/04/2025 to 31/03/2026
iv)	Salient terms of the contracts or arrangements or transaction including the value, if any	Remuneration and perquisites paid Rs. 505.25 lakhs
v)	Date of approval by the Board	29/05/2026
vi)	Amount paid as advances, if any	Nil





2 (f). Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
i)	Name (s) of the related party & nature of relationship	Dr.Fenn Kavitha Fenn Arunkumar, Whole-time Director
ii)	Nature of contracts/arrangements/transaction	Professional medicine service
iii)	Duration of the contracts/arrangements/transaction	01/04/2025 to 31/03/2026
iv)	Salient terms of the contracts or arrangements or transaction including the value, if any	Professional fees paid for rendering medicine service – Rs.45.97 lakhs
v)	Date of approval by the Board	29/05/2026
vi)	Amount paid as advances, if any	Nil

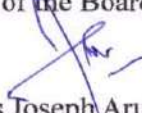
2 (g). Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
i)	Name (s) of the related party & nature of relationship	Dr.Fenn Kavitha Fenn Arunkumar, Whole-time Director
ii)	Nature of contracts/arrangements/transaction	Managerial Remuneration
iii)	Duration of the contracts/arrangements/transaction	01/04/2025 to 31/03/2026
iv)	Salient terms of the contracts or arrangements or transaction including the value, if any	Remuneration paid Rs.17.50 lakhs
v)	Date of approval by the Board	29/05/2026
vi)	Amount paid as advances, if any	Nil

(By Order of the Board)
For and on behalf of the Board of Directors,

Place: Madurai
Date: 15.06.2026




Dr. Moses Joseph Arunkumar
 Chairman & Managing Director
 (DIN: 03608603)

**ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR)
ACTIVITIES FOR THE FINANCIAL YEAR 2025-26**

1) Brief outline of the CSR Policy of the Company:

The CSR Policy of the Company focuses on contributing to sustainable development by supporting projects in the areas of education, health care, rural development, environmental sustainability, and other activities as specified under Schedule VII of the Companies Act, 2013. The policy also outlines the process for identification, approval, implementation, and monitoring of CSR activities and projects, including ongoing projects. The CSR Policy is available on the Company's website at: [<https://hannahjosephhospital.com/>]

2) Composition of CSR Committee:

S. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings attended during the year
1	Dr.Moses Joseph Arunkumar	Chairperson	1	1
2	Dr.Fenn Kavitha Fenn Arunkumar	Member	1	1
3	Mr.Kumarasamy Sureshkumar	Member	1	1

3) Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

[<https://hannahjosephhospital.com/>]

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report).

Not applicable



- 5) (a) Average net profit of the company as per section 135 (5) : Rs. 556.86 Lakhs
 (b) Two percent of average net profit of the company as per section 135(5):
 Rs. 11.14 Lakhs
 (c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years : Nil.
 (d) Amount required to be set off for the financial year, if any : Nil
 (e) Total CSR obligation for the financial year [(b)+(c)-(d)] : Rs. 11.14 Lakhs
- 6) (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): Rs. 4,63,370/-
 (b) Amount spent in Administrative Overheads: Nil
 (c) Amount spent on Impact Assessment, if applicable: Not Applicable
 (d) Total amount spent for the Financial Year [(a)+(b)+(c)] : Rs.4,63,370/-
(e) CSR amount spent or unspent for the Financial Year:

	Amount Unspent				
Total Amount Spent for the Financial Year	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
Amount (in Rs.)	Amount (in Rs.)	Date of Transfer	Name of the fund	Amount (in Rs.)	Date of transfer
4,63,370	6,50,342	13.04.2026	-	-	-



(f) Excess amount for set off, if any

S.No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	11,13,712
(ii)	Total amount spent for the Financial Year	4,63,370
(iii)	Excess amount spent for the financial year ((ii)-(i))	Nil
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years ((iii)-(iv))	Nil

7) Details of Unspent CSR amount for the preceding three financial years:

S. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under section 135(6) (in Rs.)	Balance amount in unspent CSR amount under section 135(6) (in Rs.)	Amount spent in the Financial Year (in Rs.)	Amount transferred to a fund as specified under Schedule VII as per section 135(5), if any		Amount remaining to be spent in succeeding financial years (in Rs.)	Deficiency, if any
					Amount (in Rs.)	Date of transfer		
1	2024-25	4,36,630	0	4,36,630	-	-	-	-

8) Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

If Yes, enter the number of Capital assets created / acquired: Not Applicable

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Not Applicable



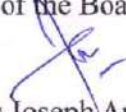
DIRECTORS' REPORT

9) Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). - Not applicable

(By Order of the Board)
For and on behalf of the Board of Directors,

Place: Madurai
Date: 15.06.2026




Dr. Moses Joseph Arunkumar
Chairman & Managing Director and
Chairman of CSR Committee
(DIN: 03608603)

FORM No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026.

{Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014}

To

The Members of
 HANNAH JOSEPH HOSPITAL LIMITED
 (CIN: L74999TN2011PLC082860)
 Regd. Office: 134, Lake View Road, K.K.Nagar,
 Madurai- 625020, Tamilnadu


We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by HANNAH JOSEPH HOSPITAL LIMITED (hereinafter called as "the Company"). Secretarial audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct/ statutory compliance and expressing our opinion thereon.

Our responsibility is to express an opinion on the compliance of the applicable laws and maintenance of records based on audit. We have conducted the audit in accordance with the applicable Auditing Standards issued by The Institute of Company Secretaries of India. The Auditing Standards requires that the Auditor shall comply with statutory and regulatory requirements and plan and perform the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Based on our verification of the Company's books, papers, minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the Financial year ended on March 31, 2026, (hereinafter called as the "Audit Period") complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by HANNAH JOSEPH HOSPITAL LIMITED for the financial year ended on March 31, 2026, according to the provisions of:

- (i) The Companies Act, 2013 ('the Act') and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

....2

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of the Executive Directors, Non-Executive Directors and Independent Directors. There was no change in the composition of the Board of Directors during the period under review.

Adequate notices are given to all Directors for the Board / Committee Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors and Committees of the Board, as recorded in the minutes.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, the Company had the following specific events/ actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.:

1. The Company has allotted 60,00,000 equity shares pursuant to its Initial Public Offer on 29/01/2026.
2. The Company has listed its 2,26,98,363 fully paid-up equity shares in the BSE's SME platform on 02/02/2026.

During the audit period, it was reported that the Company did not have any material subsidiary and associate entity.

For S. RAJAGURU & ASSOCIATES,
(ICSI Unique Code: S2023TN952000)



Santhanamarimuthu Rajaguru
Practicing Company Secretary
Membership No: F2046
C.P. No: 26767
PR No.7470/2025

UDIN: F002046H000628606
Madurai,
15th June, 2026

Note: This report is to be read with our letter of even date which is annexed as 'Annexure- 2' and forms an integral part of this report.

List of laws specifically applicable to the Company.

1. Tamil Nadu Shops and Establishments Act, 1947
2. Tamil Nadu Tax on Professions, Trades, Callings and Employments Act, 1992
3. Tamil Nadu Private Clinical Establishments (Regulation) Act, 1997.
4. Tamil Nadu Public Health Act, 1939.
5. The Tamil Nadu Industrial Establishments (National, Festival and Special Holidays) Act, 1958.
6. Tamil Nadu Public Building License Act, 1965.
7. Tamil Nadu Fire and Rescue Act, 1985.
8. The Tamil Nadu Lifts and Escalators Act, 1997.

List of other laws applicable to the Company.

1. The Clinical Establishments (Registration and Regulation) Act, 2010 and Clinical Establishments (Central Government) Rules, 2012.
2. The Pre-Natal Diagnostic Techniques (Regulation and Prevention of Misuse) Act, 1994.
3. The National Medical Commission Act, 2019
4. Drugs and Cosmetics Act, 1940 ("Drugs and Cosmetics Act") and Amendment Act 1982
5. Narcotic Drugs and Psychotropic Substances Act, 1985 ("NDPS Act")
6. Ethical Guidelines for Biomedical Research on Human Participants, 2006 ("ICMR Code")
7. Transplantation of Human Organs Act, 1994 ("Transplantation Act")
8. Legal Metrology Act, 2009 and The Legal Metrology (General) Rules, 2011
9. Atomic Energy (Radiation Protection) Rules, 2004 ("Radiation Rules")
10. Atomic Energy (Safe Disposal of Radioactive Wastes) Rules, 1987 ("Radioactive Waste Rules")
11. Safety Code for Medical Diagnostic X-Ray Equipment and Installations, 2001 (the "X-Ray Safety Code")
12. Registration of Births and Deaths Act, 1969 ("RBD Act")
13. Safety Code for Nuclear Medicine Facilities, 2011 ("Nuclear Medicine Facilities Code")
14. Pharmacy Act, 1948 and Pharmacy Practice Regulations, 2015
15. Food Safety and Standards Act, 2006
16. Epidemic Disease Act, 1897 ("ED Act")
17. The Guidelines for Exchange of Human Biological Material for Biomedical Research Purposes, 1997 ("HBM Guidelines")



[Handwritten signature]

Annexure-2

To

The Members,
HANNAH JOSEPH HOSPITAL LIMITED
(CIN: L74999TN2011PLC082860)
Regd. Office: Lake View Road, K.K.nagar,
Madurai- 625016, Tamilnadu

Our Secretarial Audit Report for the financial year ended March 31, 2026 of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events, etc.
5. The compliance of the provisions of corporate laws, rules, regulations, standards are the responsibility of the management. Our examination was limited to the verification of procedures on test basis.
6. As regard to the books, papers, forms, reports and returns filed by the Company under the provisions referred in Secretarial Audit Report in Form MR-3, the adherence and compliance to the requirements of the said regulations is the responsibility of management. Our examination was limited to checking the execution and timeliness of the filing of various forms, reports, returns and documents that need to be filed by the Company with various authorities under the said regulations. We have not verified the correctness and coverage of the contents of such forms, reports, returns and documents.
7. The secretarial audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For S. RAJAGURU & ASSOCIATES,
(ICSI Unique Code: S2023TN952000)



Santhanamarimuthu Rajaguru
Practicing Company Secretary
Membership No: F2046
C.P. No: 26767
PR No.7470/2025

Madurai,
15th June, 2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015)

To

The Members,
HANNAH JOSEPH HOSPITAL LIMITED
(CIN: L74999TN2011PLC082860)
Regd. Office: 134, Lake View Road, K.K.Nagar,
Madurai- 625020, Tamilnadu

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of HANNAH JOSEPH HOSPITAL LIMITED having CIN: L74999TN2011PLC082860 and having Registered office at 134, Lake View Road, K.K.Nagar, Madurai – 625020 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

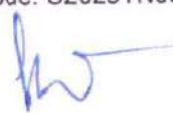
In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company and its officers and based on declarations received from the respective Directors, we hereby certify that as on the Financial Year ended on 31st March, 2026, none of the Directors on the Board of the Company as stated below have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sl. No.	Name of Director	DIN	Date of appointment/ last re-appointment in the Company
1	Dr. MOSES JOSEPH ARUNKUMAR	03608603	01/08/2022
2	Dr. FENN KAVITHA FENN ARUNKUMAR	03608651	01/08/2022
3	Dr. (Ms.) ARUNKUMAR NALINA	07495044	03/01/2022
4	Mr. NOYEL ARUNKUMAR	09452961	03/01/2022
5	Mr. SALAIVEL PRATHEEP	10712608	05/09/2024
6	Mr. KUMARASAMY SURESHKUMAR	10715436	05/09/2024
7	Mr. RANGANATHAN MUKUNDAN	03619602	10/10/2023
8	Mr. CHINNAMANOOR NEELAKANTAN SRINIVASAN	09802425	10/10/2023

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For S. RAJAGURU & ASSOCIATES,
(ICSI Unique Code: S2023TN952000)




Santhanamarimuthu Rajaguru
Practicing Company Secretary
Membership No: F2046
C.P. No: 26767
PR No.7470/2025

UDIN: F002046H000628749
Madurai,
15th June, 2026

Management Discussion and Analysis Report

1. Industry Structure and Developments

The Indian healthcare industry continues to demonstrate resilient growth, driven by increasing healthcare awareness, rising income levels, and expansion of insurance coverage. The hospital sector is witnessing steady demand for quality healthcare services, supported by government initiatives and growing penetration in Tier-II and Tier-III cities. Post-pandemic, there has been a notable shift towards preventive healthcare, digital health services, and specialized treatments, contributing to long-term sectoral growth.

In particular, there is a growing demand for specialized care in areas such as neurosciences, cardiac sciences, and trauma management, driven by changing lifestyles and increasing incidence of non-communicable diseases. This trend is leading to higher demand for advanced diagnostic facilities, complex surgical procedures, and integrated healthcare services.

2. Business Overview

The Hannah Joseph Hospital was originally established in 2008 as a center of excellence for Neurosurgery, Neurology, Psychiatry, and Trauma care, and was subsequently incorporated as a private limited company in 2011 and converted into a public Company in 2022.

Now, Hannah Joseph Hospital Limited operates in the healthcare services sector with a strong focus on advanced Neurosciences and Trauma Care.

Over the years, the Company has consistently demonstrated significant growth in terms of handling complex surgical procedures, increasing patient volumes, and improving overall operational performance. The Hospital has emerged as a prominent and trusted destination for Neurosciences in Madurai and across South Tamil Nadu.

A key milestone in the Company's journey has been the establishment of a comprehensive neurological ecosystem with the addition of the department of Neuroradiology, enabling the Hospital to evolve into a full-fledged neurological institute with capabilities aligned to international standards.

In response to the growing demand for specialized healthcare services, the Company expanded its infrastructure by commissioning a state-of-the-art 150-bedded hospital facility in 2020. This modern facility is equipped with advanced medical technologies and designed to support high-quality patient care across multiple specialties.



The Company continues to focus on patient-centric care, operational excellence, and continuous improvement in clinical outcomes. Its strategic direction is guided by a vision to become an international center of excellence in Neurosciences, Accident & Trauma care.

The mission of the Company is to improve community health through innovation, adoption of advanced medical technologies, and adherence to the highest standards of clinical quality and patient safety. The Hospital is committed to delivering compassionate care through a team of highly skilled professionals, while ensuring ethical practices, employee well-being, and sustained patient satisfaction.

3. Opportunities and Threats

Opportunities:

- Diversification in allied specializations like Radiation therapy and Oncological services
- Exploring for newer expansions
- Collaborate with different healthcare organizations for knowledge share
- Technological advancements
- Infrastructure investments

Threats:

- Manpower shortages
- Pressure to reduce costs while meeting expectations of universal healthcare coverage
- Managing effective budgets
- Various Regulatory compliance

4. Segment-wise / Product-wise Performance

The Company operates in a single segment, i.e., healthcare services. Hence, segment-wise reporting is not applicable.

5. Outlook

The outlook for the healthcare industry remains positive, supported by increasing demand for specialized healthcare services, rising awareness, and growing incidence of neurological and cardiac disorders, particularly in Tier-II regions.

Hannah Joseph Hospital Limited is well-positioned to leverage these opportunities, backed by its established presence in Neurosciences & Trauma care and its expanding capabilities in Oncology segment. The Company's state-of-the-art 150-bedded hospital facility and focus on advanced medical infrastructure are expected to support higher patient volumes and improved clinical outcomes.



The Company will continue to focus on enhancing its service offerings, strengthening clinical excellence, and maintaining high standards of patient care. Emphasis will also be placed on operational efficiency, cost optimization, and sustainable growth while ensuring patient safety and satisfaction.

6. Future Outlook

The oncology facility is planned to be developed on land adjacent to the existing hospital campus and is expected to cater to patients requiring specialized treatment for brain and spinal cord tumors, as well as other oncology-related conditions. The addition of this centre will enable the Company to offer integrated treatment under one roof, further strengthening its position as a multi-specialty healthcare provider.

The proposed expansion is expected to enhance patient reach, improve utilization of existing infrastructure, and support growth in both inpatient and outpatient services, subject to timely implementation and prevailing market conditions.

7. Risks and Concerns

The Company operates in a highly regulated healthcare environment and is exposed to various risks, including regulatory, operational, financial, and human resource-related risks.

Key risks include changes in healthcare regulations, clinical and operational risks associated with complex medical procedures, dependence on skilled medical professionals, and increasing competition from established healthcare providers. Additionally, rising costs of medical equipment, technology, and manpower may impact operational efficiency.

The Company also faces risks related to patient safety, quality of care, and maintaining high clinical standards, which are critical to its reputation and long-term sustainability.

The Company has established appropriate risk management and internal control systems to identify, monitor, and mitigate these risks on an ongoing basis.

8. Internal Control Systems and their Adequacy

The Company has an adequate and effective system of internal controls commensurate with its size and nature of business. These controls ensure safeguarding of assets, proper authorization of transactions, accuracy and completeness of financial records, and compliance with applicable laws and regulations.

The internal control systems are supported by regular internal audits carried out in accordance with an approved audit plan. The observations and recommendations arising from such audits are reviewed periodically, and necessary corrective actions are taken.



The Company's Audit Committee reviews the adequacy and effectiveness of the internal control systems and monitors the implementation of audit recommendations. The internal control framework is periodically evaluated to ensure its continued effectiveness.

9. Financial Performance with respect to Operational Performance

The financial statements have been prepared in compliance with the requirements of the Companies Act, 2013, and Indian Accounting Standards (Ind AS) in India. The management accepts responsibility for the integrity and objectivity of these financial statements, as well as for various estimates and judgments used therein. The estimates and judgments relating to the financial statements have been made on a prudent and reasonable basis, in order that the financial statements reflect the state of affairs of the Company in a true and fair manner.

The Company delivered a strong financial and operational performance during the Financial Year 2025-26, driven by higher patient volumes, improved revenue realization, enhanced operational efficiencies and continued focus on specialized healthcare services.

Revenue from Operations increased by 18.73% to ₹9,205.17 Lakhs from ₹7,753.13 Lakhs in the previous financial year. Other Income stood at ₹50.72 Lakhs as compared to ₹36.92 Lakhs in the previous year.

Total Expenditure increased by 13.28% to ₹7,652.41 Lakhs from ₹6,755.32 Lakhs in the previous financial year, reflecting the increased scale of operations and investments made to support business growth.

The Company's operating profitability witnessed healthy growth during the year, with EBITDA increasing to ₹24.96 Crores from ₹20.52 Crores in the previous financial year, representing a growth of 21.64%. Improved operational efficiencies and better resource utilization contributed to the enhanced operating performance.

Profit Before Tax (PBT) increased significantly by 54.97% to ₹1,603.48 Lakhs as compared to ₹1,034.73 Lakhs in the previous financial year. Profit After Tax (PAT) increased by 55.08% to ₹1,118.12 Lakhs from ₹720.99 Lakhs in the previous year.

The Company's earnings performance also improved considerably, with Basic Earnings Per Share (EPS) increasing to ₹6.32 from ₹4.32 in the previous financial year, representing a growth of 46.30%.

The operational performance of the Company remained robust during the year. Average Bed Occupancy was maintained at 57 beds, and therefore Capacity Utilization also maintained at



42.49% to 43.00%. Average Revenue Per Occupied Bed (ARPOB) increased from ₹92 Lakhs to ₹139 Lakhs, reflecting improved patient mix, better revenue realization and higher contribution from specialized healthcare services.

Revenue per Bed per Day also increased from ₹25,000 to ₹38,000 demonstrating improved asset utilization and operational efficiency.

During the year, the Company performed 638 surgeries, comprising 402 Neurosurgery procedures and 236 Orthopaedic & Trauma procedures, reflecting the growing demand for the Company's specialized healthcare services and its continued commitment to providing quality patient care.

The Board believes that the Company's strong operational fundamentals, focus on clinical excellence and continuous improvement in healthcare delivery will support sustainable growth and long-term value creation for all stakeholders.

10. Details of significant changes (i.e. Change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanations therefore is Annexed to this Report

Pursuant to Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the details of significant changes (i.e., change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with explanations therefor, are provided below:

Ratio	FY 2025-26	FY 2024-25	% Change	Explanation
Debt Equity Ratio	0.25	0.71	(64.79%)	The ratio has decreased primarily due to increase in shareholders' equity and reduction in borrowings during the year.
Trade Receivables Turnover Ratio (Days)	19	40	(53.38%)	The decrease is mainly attributable to the adjustment/set-off of advances against unbilled revenue, resulting in a reduction in trade receivables.



Net Capital Turnover Ratio (Days)	16	33	(51.52%)	The decrease is due to efficient management of working capital and better utilization of funds, resulting in lower working capital requirements during the year.
Net Profit Ratio (%)	12.00%	9.00%	33.33%	The increase is attributable to improved profitability driven by growth in operating revenue, enhanced operational efficiency and effective cost management during the year.

There were no other significant changes (i.e., changes of 25% or more as compared to the immediately preceding financial year) in the key financial ratios of the Company during the financial year under review.

11. Human Resources

The Company recognizes that its medical professionals, nursing staff, and support personnel are key to delivering quality healthcare services. It continues to focus on attracting, retaining, and developing skilled professionals across various specialties.

During the year, the Company emphasized training, skill development, and continuous learning to enhance clinical expertise and service quality. Efforts are also made to promote a culture of teamwork, accountability, and patient-centric care across all levels of the organization.

The Company maintains cordial and harmonious relations with its employees and medical staff, ensuring smooth and efficient operations. As on March 31, 2026, the Company had an adequate number of qualified and experienced personnel to support its operations and growth.

12. Cautionary Statement

Statements in this Management Discussion and Analysis describing the Company's objectives, projections, estimates, and expectations may be "forward-looking statements" within the meaning of applicable laws and regulations. Actual results may differ materially from those expressed or implied, due to various factors including changes in economic




DIRECTORS' REPORT

conditions, regulatory environment, and other external and internal factors beyond the control of the Company.

(By Order of the Board)
For and on behalf of the Board of Directors,

Place: Madurai
Date: 15.06.2026




Dr. Moses Joseph Arunkumar
Chairman & Managing Director
(DIN: 03608603)

Particulars of Employees

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

- a) The Ratio of the remuneration of each Director to the median employee's remuneration for the financial year and such other details as prescribed is as given below:

Sr. No.	Director/KMP	Designation	% Increase Over Previous Year	Ratio to median Remuneration of employees
1	Dr.Moses Joseph Arunkumar	Managing Director	0% (same as previous year)	256.18 : 1
2	Dr.Fenn Kavitha Fenn Arunkumar	Whole-time Director	Not Applicable*	9.06 : 1

*Remuneration was fixed and paid to the Whole-time Director for the first time during FY 2025-26 with effect from September 2025; accordingly, comparison with previous year is not applicable.

- b) Remuneration paid to Non-Executive Directors:
- For this purpose, sitting fees paid to Directors have not been considered as remuneration.
 - During the year, Non-Executive Directors were paid only Sitting Fees as remuneration.
- c) Remuneration paid to other Key Managerial Personnel (KMP):

Sr. No.	Name of the KMP	Designation	% Increase Over Previous Year
1	Mr.Daniel Dayanand Fenn	Chief Financial Officer	1.24%
2	CS Yuvaraj Saravanan	Company Secretary	1.86%

- d) The percentage increase / (decrease) in the median remuneration of employees in the financial year: (0.97)



DIRECTORS' REPORT

- e) Number of permanent employees on the rolls of the Company as on 31st March, 2026: 292
- f) Average percentile increases already made in the salaries of employees other than the managerial Personnel in the last financial year and its comparison with the percentile increase in the managerial Remuneration and justification thereof and point out if there are any exceptional circumstances for Increase in the managerial remuneration;
- The average percentile decrease in the salaries of employees other than managerial personnel during the financial year was 0.97%.
 - The percentile increase in the managerial remuneration was Nil in respect of the Managing Director during the financial year. Remuneration to the Whole-time Director was fixed and paid for the first time during FY 2025-26 with effect from September 2025.
 - Annual increment in the salaries of employees is based on individual performance, qualification, experience, responsibilities handled and prevailing industry standards. The remuneration paid is in conformity with the remuneration policy of the Company.
 - There were no exceptional circumstances for increase in the managerial remuneration during the year under review.
- g) We affirm that the remuneration paid to Directors, Key Managerial Personnel is as per the remuneration policy of the Company.
- h) Statement of Employees receiving remuneration not less than Rupees Eight Lakhs Fifty Thousand per month / One Crore and Two Lakhs per annum

(Rs. In Lakhs)

Name	Dr.Moses Joseph Arunkumar
Gross Remuneration	495
Qualification & Experience	M.B.B.S, M.ch., D.N.B over 25 years of experience
Age in Years	58
Date of Commencement of employment	24 th October, 2011
Last employment	Founder & Proprietor, Hannah Joseph Hospital (Sole Proprietorship); previously associated with CMC and Apollo Hospitals



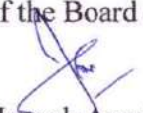
Notes of equity shares held / Relationship:

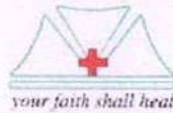
- Dr. Moses Joseph Arunkumar is the spouse of Dr. Fenn Kavitha Fenn Arunkumar, Whole-time Director of the Company, and father of Dr. Arunkumar Nalina and Mr. Noyel Arunkumar, Non-Executive Directors of the Company.
- Dr. Moses Joseph Arunkumar, Managing Director of the Company, holds 69.21% of the equity share capital of the Company as on 31st March, 2026.

Place: Madurai
Date: 15.06.2026



(By Order of the Board)
For and on behalf of the Board of Directors,


Dr. Moses Joseph Arunkumar
Chairman & Managing Director
(DIN: 03608603)



Hannah Joseph Hospital
(Institute of Neurosciences & Trauma)

FINANCIAL STATEMENTS

2025-2026

A.V. SUBRAMANIAN & CO.



Chartered Accountants

H/O ,166/2, Sathyasainagar, seshumahal road,
Madurai-625003.

CA A.V.Subramanian, FCA.

CA J.Sumathi, FCA, DISA.

CA Padma Moovendhan, FCA.

CA R.Mullai, FCA, DISA.

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**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF
M/S HANNAH JOSEPH HOSPITAL LIMITED**

Opinion

We have audited the accompanying financial statements of **M/s. HANNAH JOSEPH HOSPITAL LIMITED ("the Company")** which comprise the Balance Sheet as at March 31, 2026 and the Statement of Profit and Loss and 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 financial statements give the information required by the Companies Act, 2013 (Act) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its Profit and cash flows for the year ended on that date.

Basis for Opinion

We have 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 Act 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon and we do not provide separate opinion on these matters.



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Appropriateness of capitalization of costs.	We have performed procedures and tests to ascertain cost and expenditure which are to be capitalized.
Test for impairment of Assets	The company business operations are highly technology centric and have conducted test to understand any impairment of the assets used by the company. On such tests we found that all the assets are used by the company as intended by them and there are no impairment .

Other Information

The Company's Board of Directors are responsible for the other information. The other information comprises of the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance/ conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that if there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibility of Management for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters.

We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

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

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





- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 and the Company has not maintained audit trail in its accounting system for maintenance of financial records.
- c. The Company has no branches, hence separate branch auditor has not been appointed.
- d. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- e. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 as amended from time to time.
- f. On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- g. 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". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;
- h. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in respect of whether the remuneration paid by the company to its directors during the year is in accordance with the Provisions of Section 197(16) of the Act is not applicable, as the company has followed Schedule V, and has passed special resolution approving the remuneration ,hence the remuneration is within the limits prescribed in the Companies Act.
- i. 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:





a) The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 3 (Significant Accounting Policies) to the financial statements;

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

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

d) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts,

- i. no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ties), 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; and
- ii. no funds have been received by the company from any person(s) or entity (ties), 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.
- iii. Based on audit procedures carried out by us, that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the year ended 31st March 2026, which has the feature of recording audit trail (edit log) facility .



A.V. SUBRAMANIAN & CO.
Chartered Accountants



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CA Padma Moovendhan, FCA.

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As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from 1st April 2023, reporting under Rule 11 (g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is applicable for the year ended 31st March 2026, as such the company has implemented audit trail and the data of audit trail held for the period under audit.

2.As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, I give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

PLACE : MADURAI

DATE : 29/05/2026

For A.V. SUBRAMANIAN & CO.
CHARTERED ACCOUNTANTS



CA. A. PADMA, M.Com., FCA.,
M.No. 223529, Partner
ICAI: FRN: 010643S



ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of HANNAH JOSEPH HOSPITAL LIMITED of even date)

i. In respect of the Company's Property, Plant and Equipment:

(a) A) In our opinion and according to the information and explanations given to us the Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

B) The Company has an Intangible Asset i.e., Computer Software and Trade mark which has been recognised at Cost.

(b) The Company has a program of verification to cover all the items of Property, Plant and Equipment in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) In our opinion and according to the information and explanations given to us and based on examination of the records of the company that in respect of title Deeds for the Immovable Properties of Land and Buildings are held in the name of the Company as at the balance sheet date.

(d) The Company has not revalued its Property, Plant and Equipment during the year-end. Accordingly, Paragraph 3(i)(d) of the order is not applicable.

(e) In our opinion and according to the information and explanations given to us, there are no proceedings initiated or are pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act 1988 (45 of 1988) and rules made thereunder. Accordingly, Paragraph 3(i)(e) of the order is not applicable.

ii. In respect of Company's Inventories:

(a) As explained to us the inventories were physically verified during the year by the management. In our opinion, the coverage and procedure of such verification by the





management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such verification.

(b) The Company has not been sanctioned working capital limits in excess of Rs.5 Crores in aggregate from banks or financial institutions on the basis of Security of Current Assets at any point of time during the year. Accordingly, Paragraph 3(ii)(b) of the order is not applicable.

iii. In our opinion and according to the information and explanations given to us, the Company has not made investments in / provided any guarantee /security or granted any loan or advances in the nature of loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or any other parties. Accordingly, Paragraph 3(iii) of the order is not applicable and therefore reporting under 3(iii) (a, b, c, d, e, f and g) are not applicable.

iv. In our opinion and according to the information and explanations given to us, the Company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of sections 185 and 186 of the Companies Act, 2013. Accordingly, Paragraph 3(iv) of the order is not applicable.

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits during the year. Accordingly, Paragraph 3(v) of the order is not applicable

vi. In our opinion and according to the information and explanations given to us, the maintenance of cost records has been prescribed by the Central Government under section 148(1) of the Companies Act, 2013 for any of the activities of the company and the company has maintained the same.

vii. In our opinion and according to the information and explanations given to us:

(a) Amounts deducted/accrued in the books of account in respect of undisputed statutory dues including goods and service tax, provident fund, employees state insurance, Income tax, sales tax, Service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited by the company with the appropriate authorities. However, during the year there are delay in deposit of tax deducted at source under the Income Tax Act.





(b) No undisputed amounts payable in respect of goods and service tax, provident fund, employees state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2026 for a period of more than six months from the date they became payable,

viii. In our opinion and according to the information and explanations given to us, there are no transactions not recorded in the Books of Account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act 1961 (43 of 1961). Accordingly, Paragraph 3(viii) of the order is not applicable.

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 during the year.

b) In our opinion and according to the information and explanations given to us, the Company is not declared as a wilful defaulter by any bank or financial institution or other lender.

c) In our opinion and according to the information and explanations given to us, the Term loans obtained during the year were applied for the purpose for which they were availed.

d) In our opinion and according to the information and explanations given to us, funds raised on short term basis have not been utilised for long term purposes.

e) The Company does not have any Subsidiaries/Associates /Joint ventures and accordingly paragraphs 3 ix (e) and 3(ix) (f) of the order is not applicable.

x. a) In our opinion and according to the information and explanations given to us, the Company has raised money by way of initial public offer during the year. Accordingly, paragraph 3 (x) (a) of the order is applicable.(Please refer annexure- Additional regulatory Information).

b) In our opinion and according to the information and explanations given to us, the Company has not made any preferential allotment or Private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, paragraph 3 (x) (b)of the order is not applicable.





xi. a) To the best of our knowledge and according to the information and explanations given to me, no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year and hence reporting under 3(xi)(a) is not applicable.

b) Since there is no fraud by the company or no material fraud on the company by any person has been noticed or reported during the year, paragraph 3(xi)(b) of the order is not applicable.

b) To the best of our knowledge and according to the information and explanations given to us, no whistle – blower complaints have been received by the company during the year.

xii. The Company is not a Nidhi Company and accordingly paragraph 3 (xii) of the Order is not applicable.

xiii. In our opinion and according to the information and explanations given to us, the transactions with the related parties are in compliance with Section 177 and 188 of the companies Act, 2013. Where applicable, and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. The Company has an Internal Audit System commensurate with the size and nature of its business and reports of the internal auditors for the year under audit were considered by us, as part of our audit procedures.

xv. In our opinion and according to the information and explanations given to us, 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.

xvi. a) In our opinion and according to the information and explanations given to us, 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 Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act,1934.





c) In our opinion and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, paragraph 3 (xvi)(c) of the order is not applicable.

d) In our opinion and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) and the Company is neither a part of any Group nor does it form any group with any other entity and there is no Core investment company as a part of the Group. Accordingly, paragraph 3 (xvi)(d) of the order is not applicable.

xvii. The Company has not incurred cash losses in the financial year and also in the immediately preceding financial year.

xviii. In our opinion and according to the information and explanations given to us and on the basis of Financial Ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the board of directors and management plans, there are no material uncertainty exists as on the date of the audit report that 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.

xix. In our opinion and according to the information and explanations given to us, Corporate Social responsibility is applicable on the company due to net profits of the company meeting the criteria and the company has transferred the amount of unspent corporate social responsibility to separate bank account.



A.V. SUBRAMANIAN & CO.



Chartered Accountants

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Madurai-625003.

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CA J.Sumathi, FCA, DISA.

CA Padma Moovendhan, FCA.

CA R.Mullai, FCA, DISA.

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xx. In our opinion and according to the information and explanations given to us, the clause is not applicable as the Company has no subsidiaries/associates or joint venture companies and accordingly paragraph (xxi) of the Order is not applicable.

Reasons for unfavourable or qualified audit report:

1. Expression of Opinion on any specified matter is NIL and this clause does not arise.

PLACE : MADURAI

DATE : 29/05/2026

For A.V. SUBRAMANIAN & CO.
CHARTERED ACCOUNTANTS



Padma
CA. A. PADMA, M.Com., FCA.,
M.No. 223529, Partner
ICAI: FRN: 010643S



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ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(g) under 'Report on Other Legal and Regulatory Requirements' section of my report to the Members of HANNAH JOSEPH HOSPITAL LIMITED of even date)

Report on the Internal Financial Controls Over Financial Reporting 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 HANNAH JOSEPH HOSPITAL LIMITED("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company 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. 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 respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company 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") issued by the Institute of Chartered Accountants of India and the Standards on Auditing 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

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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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

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:

- (1) pertains to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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.

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Opinion

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

PLACE : MADURAI

DATE : 29/05/2026

For A.V. SUBRAMANIAN & CO.
CHARTERED ACCOUNTANTS




CA.A. PADMA, M.Com., FCA.,
M.No. 223529, Partner
ICAI: FRN: 010643S

Notes to the Financial Statement for the year ended 31st March 2026

1. Corporate Information

M/s HANNAH JOSEPH HOSPITAL LIMITED (the 'Company') is a public limited company domiciled in India. Its registered office is situated at LAKE VIEW ROAD, Madurai – 625 020, Tamil Nadu, India. The Company has been incorporated under the provisions of the Indian Companies Act and it is a listed company. The Company is primarily engaged in health care services by running an hospital.

2. Basis of Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, Companies (Indian Accounting Standards) Rule, 2015 and other relevant provision of the Act.

3. Significant Accounting Policies

The note provides a list of significant accounting policies adopted in the preparation of Financial Statements of the Company for the year ended 31st March 2026. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of measurement

These financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

The financial statements have been prepared on the historical cost basis and on accrual basis of accounting, except for certain financial instruments which are measured at fair value or amortised cost at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The financial statements have been prepared on a going concern basis, as the management has no intention to liquidate the Company or cease its operations.

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Current versus non-current classification

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

An asset is classified as current when it is:

- expected to be realised or intended to be sold or consumed in the normal operating cycle;
- held primarily for the purpose of trading;
- expected to be realised within twelve months after the reporting period; or
- cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when:

- it is expected to be settled in the normal operating cycle;
- it is held primarily for the purpose of trading;
- it is due to be settled within twelve months after the reporting period; or
- there is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

Based on the nature of products and the time between acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current and non-current classification of assets and liabilities.

Use of Estimates

The preparation of the financial statements in conformity with Indian Accounting Standards ("Ind AS") requires the management to make estimates, judgements and assumptions that affect the reported amounts of assets, liabilities, income, expenses and the accompanying disclosures, including contingent liabilities.

The management believes that the estimates and assumptions used in the preparation of the financial statements are prudent and reasonable. Actual results may differ from these estimates.

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The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively in the period in which the estimates are revised and in any future periods affected thereby.

Revenue Recognition

Revenue is recognised when control of the promised services or goods is transferred to the patient or customer at an amount that reflects the consideration expected to be received in exchange for such services or goods, in accordance with Ind AS 115 – Revenue from Contracts with Customers.

Revenue is measured net of discounts, concessions, rebates, Goods and Services Tax (“GST”) and other amounts collected on behalf of third parties.

Healthcare Services

The Hospital primarily earns revenue from inpatient, outpatient, diagnostic, pharmacy and other allied healthcare services.

Revenue from healthcare services is recognised over time as and when the services are rendered to patients, since the patient simultaneously receives and consumes the benefits of the services provided by the Hospital.

Revenue is recognised based on the value of services provided during the reporting period and is stated net of estimated deductions, concessions and adjustments, wherever applicable.

Sale of Medicines and Consumables

Revenue from sale of medicines, consumables and pharmacy items is recognised at the point in time when the goods are delivered or dispensed to the patient or customer and control over the goods is transferred.

Insurance and TPA Claims

Revenue relating to patients covered under insurance/TPA arrangements is recognised based on the services rendered and the amount expected to be realised from the respective insurance companies/TPAs, considering the terms of arrangement and historical settlement experience.

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Financing Component

The Hospital generally receives payments within a short period from the date of rendering services or sale of goods. Accordingly, there is no significant financing component in such transactions.

Significant Judgements

The Hospital evaluates the timing of revenue recognition, estimated deductions, concessions and recoverability of amounts receivable from patients, insurance companies and TPAs based on historical experience and available information.

Interest Income

Interest income on short-term fixed deposits with banks and financial institutions is recognised on accrual basis using the applicable interest rate, which approximates the effective interest rate due to the short-term maturity of such deposits.

Property, Plant and Equipment-IND AS16

Property, plant and equipment, including land, buildings, medical equipment, furniture and fixtures, vehicles, computers and other equipment held for use in rendering healthcare services or for administrative purposes, are stated at cost less accumulated depreciation and impairment losses, if any.

Freehold land is carried at historical cost and is not depreciated.

Cost of an item of property, plant and equipment comprises purchase price, non-refundable taxes and duties, directly attributable expenditure incurred in bringing the asset to its working condition and location for its intended use, and estimated costs of dismantling, where applicable.

Capital work-in-progress includes cost of property, plant and equipment under installation or under development as at the reporting date.

Subsequent expenditure related to an item of property, plant and equipment is capitalised only when it is probable that future economic benefits associated with the item will flow to the Hospital and the cost can be measured reliably. Expenditure incurred on repairs and maintenance is charged to the Statement of Profit and Loss during the period in which it is incurred.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset is recognised in the Statement of Profit and Loss within other income or other expenses.

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Depreciation

Depreciation on Freehold property, plant and equipment is provided on the Written Down Value ("WDV") method over the useful lives of the assets prescribed under Schedule II to the Companies Act, 2013, based on the estimated useful life of the respective assets.

Depreciation on additions to property, plant and equipment is provided on a pro-rata basis from the date the asset is ready for its intended use, and depreciation on assets sold, discarded or demolished during the year is provided up to the date of disposal.

Freehold land is not depreciated.

Impairment of Assets

The carrying amounts of property, plant and equipment are reviewed at each reporting date to determine whether there is any indication of impairment.

If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss, if any. Recoverable amount is the higher of an asset's fair value less costs of disposal and its value in use.

An impairment loss is recognised in the Statement of Profit and Loss whenever the carrying amount of an asset exceeds its recoverable amount.

An impairment loss recognised in prior periods is reversed if there has been a change in the estimates used to determine the asset's recoverable amount. The carrying amount of the asset after reversal shall not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years.

Based on the assessment carried out by the management, no impairment loss is required to be recognised during the year.

Foreign currency transactions

Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Company operates, i.e. Indian Rupees (INR) and all values are rounded off to the nearest lakhs except otherwise indicated.

Transactions and balances

Transactions in foreign currency are recorded at the exchange rates prevailing on the date of transaction.

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Inventories

Inventories comprising medicines, medical consumables, surgical items, laboratory materials and other stores are valued at the lower of cost and net realisable value.

Cost of inventories includes purchase cost and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on the First-In First-Out ("FIFO") / weighted average cost method. (retain whichever method is actually followed by the Hospital).

Net realisable value represents the estimated selling price in the ordinary course of business less estimated costs necessary to make the sale.

Provision is made for obsolete, slow-moving and expired inventories wherever considered necessary by the management.

Cash and cash equivalent

For the purpose of presentation in the Statement of Cash Flows, cash and cash equivalents comprise cash on hand, balances with banks, and short-term deposits with original maturities of three months or less that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

Cash and cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

Bank deposits with original maturity of more than three months but less than twelve months are classified as "other bank balances" and are not considered as cash and cash equivalents.

Lease

The Company recognises right-of-use assets at the commencement date of the lease, i.e., the date on which the underlying asset is available for use.

Right-of-use assets are initially measured at cost, which comprises:

- the amount of the initial measurement of the lease liability;
- any lease payments made at or before the commencement date, less any lease incentives received;
- any initial direct costs incurred; and
- an estimate of costs to dismantle or restore the underlying asset.

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Subsequently, right-of-use assets are measured at cost less accumulated depreciation and impairment losses, if any, and adjusted for any remeasurement of the lease liability.

Right-of-use assets are depreciated on a straight-line basis

Lease Liabilities

Lease liabilities are initially measured at the present value of lease payments that are not paid at the commencement date, discounted using the incremental borrowing rate.

Subsequently, lease liabilities are increased by interest cost and reduced by lease payments made.

Interest expense on lease liabilities is recognised in the Statement of Profit and Loss.

Disclosures under IND AS 116

General description of leasing activities

- The Company has taken assets under lease arrangements primarily comprising medical equipment and related hospital equipment.
- The lease term is generally 72 months.
- Certain lease arrangements include renewal options as per contractual terms.
- The Company is responsible for maintenance and upkeep of the leased assets during the lease term.

Right-of-Use (ROU) Assets

Class of ROU Asset	Carrying Amount
Medical equipment	309.33 lakhs

The assets are depreciated on a straight line basis.

There is no impairment

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Lease Liability (Rs.in Lakhs)

Particulars	Amount
Opening balance	328.28
Additions	0
Interest expense	20.59
Lease payments	167.53
Closing balance	181.33

4) Maturity Analysis

Undiscounted cash flows:

(Rs.in Lakhs)

Period	Amount
Within 1 year	147.94
1-2 years	33.39

5) Amounts recognised in Profit & Loss

Other Factual Disclosures:

(Rs.in Lakhs)

Expense Type	Amount
Depreciation of ROU assets	128
Interest on lease liabilities	20.59

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Borrowing Cost

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized as part of the cost of such asset. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use or sale.

Employee Benefits

Employee benefits are accounted for in accordance with Ind AS 19 – Employee Benefits.

1. Short-term Employee Benefits

Short-term employee benefits including salaries, wages, bonus and other benefits expected to be settled wholly within twelve months after the end of the reporting period in which the employees render the related services are recognised as an expense in the Statement of Profit and Loss in the period in which the related services are rendered.

The undiscounted amount of such benefits expected to be paid is recognised as a liability in the Balance Sheet.

2. Post-employment Benefits

Defined Benefit Plan – Gratuity

The Hospital provides for gratuity, a defined benefit retirement plan covering eligible employees, in accordance with the Payment of Gratuity Act, 1972.

The gratuity liability is determined based on actuarial valuation carried out at the end of each reporting period using the Projected Unit Credit Method by an independent actuary.

The obligation is unfunded and no separate trust or insurance policy is maintained for gratuity.

Re-measurements of the net defined benefit liability are recognised in Other Comprehensive Income (“OCI”) and are not reclassified to the Statement of Profit and Loss in subsequent periods.

For HANNAH JOSEPH HOSPITAL LIMITED


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Gratuity – Movement in Net Defined Benefit Liability

(Rs.in Lakhs)

Particulars	Amount (₹)
Opening defined benefit obligation	65.22
Current service cost	16.23
Plan Amendment	5.98
Interest cost	4.46
Benefits paid	0
Actuarial (gain)/loss	15.16
Closing defined benefit obligation	107.08

Gratuity – Actuarial Assumptions

Particulars	Assumption
Discount rate	7.36% p.a.
Salary escalation rate	8.62% p.a.
Employee turnover rate	0.09% p.a.
Mortality table	Indian Assured Lives Mortality (IALM)
Retirement age	60 years
Method used	Projected Unit Credit Method

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Sensitivity Analysis

(Rs.in Lakhs)

Particulars	Impact on DBO
Increase in discount rate by 1%	8.92
Decrease in discount rate by 1%	-10.39
Increase in salary growth by 1%	10.30
Decrease in salary growth by 1%	-8.96

Defined Contribution Plans

The Hospital contributes to Provident Fund, Employees' State Insurance Scheme and other statutory defined contribution plans.

The contributions are recognised as an expense in the Statement of Profit and Loss as and when they become due.

The Hospital has no further obligation beyond the contributions made.

Bonus

Bonus payable to employees is recognised as an expense in the year in which the related services are rendered.

Termination Benefits

Termination benefits are recognised as an expense when the Hospital has a present obligation and when it is probable that settlement will be required.

Share-based Payments

The Hospital does not have any share-based payment schemes. Other borrowing costs are recognized as an expense in the Statement of Profit and Loss in the period in which they are incurred.

For HANNAH JOSEPH HOSPITAL LIMITED


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Borrowing costs include interest expense calculated using the effective interest rate method, and other costs incurred in connection with the borrowing of funds.

Capitalization of borrowing costs commences when:

- expenditures for the qualifying asset are being incurred;
- borrowing costs are being incurred; and
- activities necessary to prepare the asset for its intended use or sale are in progress.

Capitalization is suspended during extended periods in which active development is interrupted and ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

Accounting for Taxes on income

Tax expenses comprises of current and deferred. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income-tax Act, 1961. Deferred Income taxes reflect the impact of current year differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred income tax is provided in full, using the balance sheet method, for temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax assets are recognized only if it is probable that further taxable amount will be available to utilize those temporary differences and losses. Current and deferred tax is recognized in profit and loss.

.Prior Period Items, Changes in Accounting Policies and Estimates

All items of income and expenses are recognised in the Statement of Profit and Loss for the current period unless otherwise required or permitted by an Indian Accounting Standard.

Prior Period Items

There are no material prior period items during the current financial year.

Changes in Accounting Estimates

During the current financial year, the Company has determined its gratuity liability based on an actuarial valuation carried out in accordance with Ind AS 19 – Employee Benefits, using the Projected Unit Credit Method by an independent actuary.

For HANNAH JOSEPH HOSPITAL LIMITED


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The actuarial valuation has resulted in a revision of the estimated gratuity obligation as at the reporting date. The change in the gratuity liability primarily arises due to updated actuarial assumptions such as discount rate, salary escalation rate, employee attrition rate and other demographic factors.

The impact arising from such changes in estimates relating to earlier expectations has been recognised in the current financial year as a change in accounting estimate in accordance with Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors. Accordingly, no restatement of previous financial statements has been made.

The effect of such change in estimate has been recognised as follows:

- Remeasurement gains/(losses) arising from actuarial valuation have been recognised in Other Comprehensive Income and are not reclassified to the Statement of Profit and Loss in subsequent periods; and
- Service cost and net interest cost of earlier years have been adjusted to the opening balance of profit and loss account

Particulars	Treatment
Restatement of prior year financials	Not carried out as the amounts are not material
Recognition in OCI	Actuarial gains/loss and remeasurement costs are recognised
Recognition by adjusting the opening balance of the balance in Profit and loss Account	Service cost and interest cost of earlier years

Earnings per share

Earnings per share is computed in accordance with Ind AS 33 – Earnings per Share.

Basic earnings per share is calculated by dividing the profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period.

There are no potential equity shares outstanding during the year; hence basic and diluted earnings per share are the same.

Cash Flow Statement

Cash flows are reported using the indirect method in accordance with Ind AS 7 – Statement of Cash Flows, whereby profit before tax is adjusted for the effects of

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transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of income or expenses associated with investing or financing cash flows.

Cash flows of the Company are classified into operating, investing and financing activities in a manner that is most appropriate to the business of the Company.

Operating activities include all cash flows that are principally derived from the principal revenue-producing activities of the Company.

Investing activities relate to acquisition and disposal of long-term assets and other investments.

Financing activities relate to changes in equity and borrowings of the Company.

Cash and cash equivalents comprise cash on hand, balances with banks and short-term deposits with original maturities of three months or less that are readily convertible into known amounts of cash and subject to insignificant risk of changes in value.

Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker. The company has only one segment, so the company has not prepared a separate Segment Report.

Related party disclosure

1. Sri. DR.MosesJosephArunkumar-Managing Director
2. Smt. Dr.FennKavithaFennArunkumar-Whole time director
3. Sri. DanielDayanand Fenn-Chief Financial Officer
4. Sri Yuvaraj Saravanan – Company Secretary
5. Ms. ArunkumarNalina , Mr.NoyelArunkumarRelatives of Key Managerial Personnel who are non executivedirectors in the company

(Amount in Rupees)

Nature of payment	To MD	To WTD	To CFO	CS	Relatives
Salary	49500000	1750000	1837270	1237270	0
Professional fee	7216700	4596610	0	0	0
Interest	1089911	0	0	0	0
Perquisites	1025279	0	0	0	0
Rent	16112900	0	0	0	0
Loans repaid	27825000	0	0	0	0
Account balance	0	0	0	0	0
Sitting Fees	0	0	0	0	0

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



All transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions.

No amounts are written off or provided for during the year in respect of related party transactions.

No guarantees or security have been given or received in respect of related parties.

Discontinuing Operations

The Company has not discontinued any operation during the reporting period or previous period

Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is possible that there will be an out- flow of resources. Contingent liabilities are not recognized but are disclosed in the Notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

Contingent Liabilities and Commitments not provided for

Claims against company not acknowledged as debts

The company has filed applications under Companies Act for compounding of offenses for which the company has not made provisions which may result in outflow of significant resources

The future cash flows on the above items are determined only on receipt of the decisions / judgments that are pending at various forums / authorities. The Company does not expect the outcome of these proceedings to have a material adverse effect on its financial results.

Other Money on which the Company is contingently liable: Nil

Commitments

Estimated amount of contracts remaining to be executed on capital account and not provided for – Nil

On Investments – Nil

Reconciliation between Stock Statement submitted to Bank and Book Stock is not applicable as no Credit Limit availed on Stock held.

The Company does not use “Crypto Currency” or “Virtual Currency”

For HANNAH JOSEPH HOSPITAL LIMITED


Dr. M.S. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED


Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Others

a. Value of imported and indigenous Capital Goods

(Rs. in Lakhs)

Particulars	For FY 2026	For FY 2025
Imported Capital Goods	0	77.49
Indigenous Capital Goods	1012.06	1065.25

b. Disclosures required under the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006

(Rs. in Lakhs)

Particulars	As at 31.03.2026	at As at 31.03.2025
(i) The principal amount remaining unpaid to micro and small enterprises suppliers at the end of the year	2.00	1.46

(ii) There are no delayed payments of principal amount paid beyond the appointed date during the year

This information has been determined to the extent such parties have been identified on the basis of information available with the Company.

c. The Company is not having any sole selling agent for marketing its services

Credit Risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The exposure to the credit risk at the reporting date is primarily from trade receivables which are typically unsecured. Majority of the company's transactions were carried out in cash or cash equivalent. The trade receivables comprise mainly of receivable from individual patients, insurance companies and corporate customers. Accordingly, the company's exposure to credit risk in relation to trade receivable is moderate risk.

For HANNAH JOSEPH HOSPITAL LIMITED

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Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



The credit limit of each customer is defined in accordance with the situation. Outstanding customer receivables have been regularly monitored.

Dividend

The Board of Directors has recommended a final dividend for the financial year 2025-26, subject to the approval of the shareholders at the ensuing Annual General Meeting (AGM).

For HANNAH JOSEPH HOSPITAL LIMITED


Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED


Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



d.Additional Regulatory Information

i) All the properties(Except Lease hold properties for which the lease agreement are duly executed in favour of the lessee) are held in earlier name of the Company and/in the present name of the company.

ii) The Company does not hold any Investment Property for the reporting period.

iii) The Company has not revalued the Properties, Plant and Equipment during the year

iv) Capital-Work-in Progress (CWIP) – Ageing Schedule is attached with the notes of accounts and The CWIP are executed as per schedule and the cost are as per the original plan.

v) The Company has no Intangible Assets under development as on 31.03.2026.

vi) Details of Benami Property held-NIL. There is no proceedings have been initiated against the company for holding any Benami Property under the Benami Transactions (Prohibition) Act,1988 (45 of 1988) and the rules made there under.

vii) The Company has only borrowed from Banks against Building and Machinery.

viii) Registration of charges or satisfaction with Registrar of Companies - There is no charges or satisfaction pending for registration with the Registrar of Companies.

ix) 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 Act read with Companies (Restriction on number of layers) Rules, 2017.

x) Compliance with approval scheme(s) or Arrangements - The Company has not entered into any approval scheme or Arrangements during the year.

xi) UTILIZATION OF IPO PROCEEDS is summarized below

PARTICULARS	AMOUNT ALLOCATED AS PER PROSPECTUS	UTILIZED UPTO 31 ST MARCH 2026	UNUTILIZED AMOUNT AS ON 31 ST MARCH 2026
Funding Capital Expenditure For Establishing Radiation Oncology Center(Other Than Land)	3498.21	70.8	3427.41
General corporate purpose	32.15	32.15	-
Issue related expense	669.64	650.34	19.30
Total	4200	753.29	3446.71

For HANNAH JOSEPH HOSPITAL LIMITED


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Whole-time Director
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Unutilized IPO Proceeds of 3425.00 lakhs is invested in term deposits with a bank is pending utilization for the intended purpose. Interest accrued/earned on the term deposits amounting to Rs.6.73 Lakhs has been adjusted against the related Project Cost.

xii) Utilization of Borrowed funds and Share Premium –Borrowed funds are fully utilized for intended business purposes. During the year share issue expenses amounting to Rs.65034395 have been adjusted against share premium balance for the issue of shares on initial public offer and Rs. 9262500 is for private placement made earlier

e. Undisclosed Income: There is no undisclosed income during the reporting period.

f. Previous year's figures have been regrouped wherever necessary to confirm to the current year's classification, if any.

g. There are no Loans and Advance granted to promoters, Directors, Key Managerial Personnel (KMPs) and the related parties which are repayable on demand or without specifying any terms or period of repayment.

h. The Company has no borrowings from bank and financial institutions on the basis of security of current assets. Hence, the question for reporting under this clause does not arise.

i. The Company has not been declared as a willful Defaulter by any financial institutions or bank as at the date of balance sheet.

j. The Company do not have any transactions with stuck off companies.

k. The company has no pending charges or satisfaction which are yet to be registered with the ROC beyond the statutory period.

l. The Company has not traded or invested in crypto currency or Virtual currency.

m. During the year ended 31st March 2026, the company has completed Initial Public offer (IPO) of Rs.4200.00 lakhs (Fresh Issue) and Rs. Nil (Offer for Sale) comprising of 60,00,000 Equity Shares of Rs.10 each at an Issue price of Rs.70.00 per share. The Equity shares of the company have been listed on SME Platform of BSE (hereinafter referred as Stock Exchange) W.E.F .02nd February 2026.

n. There are no earnings but expenditure incurred in foreign currency in the Current Year is 16,858 in Dollars (31 March 2025 is 68,000 Dollars towards Capital Exp)

For HANNAH JOSEPH HOSPITAL LIMITED


Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED


Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



o. The company has evaluated the impact of the Code on Social Security 2020 and concluded that its implementation does not have a material impact on the financial statements for the year ended 31 March 2026

p. Figures have been rounded off to lakh.

PLACE : MADURAI

DATE : 29/05/2026

For HANNAH JOSEPH HOSPITAL LIMITED



Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED


Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)

For A.V. SUBRAMANIAN & CO.
CHARTERED ACCOUNTANTS




CA. A. PADMA, M.Com., FCA.,
M.No. 223529, Partner
ICAI: FRN: 010643S

HANNAH JOSEPH HOSPITAL LIMITED**L74999TN2011PLC082860****Balance Sheet as at 31st March, 2026**

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars	Note No.	As at 31.03.2026 Audited	As at 31.03.2025 Audited
I. ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	4	7,030.20	6,537.07
(b) Right to Use Asset		181.33	309.33
(c) Intangible assets		43.48	71.55
(d) Capital work-in-progress	5	516.58	63.72
(e) Investment Property		-	-
(f) Goodwill		-	-
(g) Other Intangible assets		-	-
(h) Intangible assets under development		-	-
(i) Financial assets		-	-
(i) Investments		-	-
(ii) Loans		-	-
(iii) Trade receivables		-	-
(iv) Deferred tax assets (net)	6	10.15	-
(v) Other non-current assets	7	538.85	650.62
(j) Deferred Tax Asset		-	-
Total Non-current assets		8,320.59	7,632.29
Current assets			
(a) Inventories	8	192.61	148.25
(b) Financial assets			
(i) Investments		-	-
(ii) Trade receivables	9	406.46	534.09
(iii) Cash and cash equivalents	10	827.23	1,161.99
(iv) Bank balance other than (iii) above	11	3,490.25	-
(v) Loans and advances	12	30.71	14.70
(c) Current tax assets (net)		-	-
(d) Other current assets	13	42.68	171.86
Total Current assets		4,989.94	2,030.89
TOTAL ASSETS		13,310.53	9,663.18

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Particulars		Note No.	As at 31.03.2026 Audited	As at 31.03.2025 Audited
II EQUITY AND LIABILITIES				
Equity				
(a)	Equity Share capital	14	2,269.84	1,669.84
(b)	Instruments entirely equity in nature		-	-
(c)	Other Equity	15	7,466.79	3,523.83
Total Equity			9,736.63	5,193.67
Liabilities				
Non-current Liabilities				
(a)	Financial Liabilities			
(i)	Borrowings	16	2,345.32	2,819.87
(ia)	Lease Liability	16(A)	33.39	181.33
(ii)	Trade payables			
	Total Outstanding dues of MSME		-	-
	Total Outstanding dues of creditors other than MSME		-	-
(iii)	Other Financial liabilities		-	-
(b)	Provisions		-	-
(c)	Deferred Tax Liabilities (net)		-	-
(d)	Other non current liabilities	16B	99.66	-
Total Non-current Liabilities			2,478.37	3,001.20
Current liabilities				
(a)	Financial Liabilities			
(i)	Borrowings	16(C)	163.57	538.08
(ia)	Lease Liability	16(D)	147.94	146.94
(ii)	Trade payables	17	-	-
	Total Outstanding dues of MSME	17(A)	2.00	1.46
	Total Outstanding dues of creditors other than MSME	17(B)	368.08	283.19
(iii)	Other Financial liabilities		-	-
(b)	Other current liabilities	18	-	-
(c)	Provisions	19	413.93	498.64
(d)	Current Tax Liabilities (net)			
Total Current Liabilities			1,095.53	1,468.31
TOTAL EQUITY AND LIABILITIES			13,310.53	9,663.18
Corporate Information		1		
Basis of preparation of financial statement		2	-	-
Significant Accounting Policies		3		
The notes referred to above form an integral part of the Financial Statements.				

For and on behalf of the board

UDIN:26223529YDJQVU3623
For A.V.SUBRAMANIAN & CO
FRN:010643S



CA. PADMA (Partner)
CHARTERED ACCOUNTANT
Membership No. 223529

DR.M.J ARUNKUMAR
CHAIRMAN & MANAGING DIRECTOR
DIN 03608603

CS. YUVARAJ SARAVANAN
COMPANY SECRETARY
Membership No. 66149

DR.FENN KAVITHA FENN ARUNKUMAR
WHOLE - TIME DIRECTOR
DIN 03608651

DANIEL DAYANAND FENN
CHIEF FINANCIAL OFFICER
PAN:AAPPF7662L

PLACE: MADURAI

DATE: 29/05/2026

HANNAH JOSEPH HOSPITAL LIMITED

L74999TN2011PLC082860

Statement of Profit and Loss for the year ended 31st March, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars		Note No.	For the Year Ended 31.03.2026 Audited	For the Year Ended 31.03.2025 Audited
Continuing Operations				
I	Revenue from operations	20	9,205.17	7,753.13
II	Other income	21	50.72	36.92
III	Net gain on de-recognition of financial assets at amortized cost		-	-
IV	Net gain on reclassification of financial assets		-	-
V	Total Income (I+II+III+IV)		9,255.89	7,790.05
VI Expenses:				
	Cost of materials consumed	22	-	-
	Purchases of Stock-in-Trade	22a	1,437.52	1,165.66
	Changes in inventories of finished goods			
	Work-in-progress and Stock-in-Trade	23	-44.36	-10.78
	Employee benefits expenses	24	974.73	912.17
	Finance costs	25	292.35	347.07
	Depreciation and Amortization	26	674.64	724.11
	Impairment losses		-	-
	Net loss on de-recognition of financial assets at Amortized Expenses		-	-
	Net gain on reclassification of financial assets		-	-
	Other expenses	27	4,317.52	3,617.09
	Total expenses (VI)		7,652.41	6,755.32
VII	Profit before exception items and tax		1,603.48	1,034.73
VIII	Exceptional items / Prior Period		-	-
IX	Profit/(Loss) before tax (VII +VIII)		1,603.48	1,034.73
	Extraordinary Items		-	-
	Profit before tax from continuing operations		1,603.48	1,034.73
X	Tax expenses			
	a) Current tax	28(a)	471.83	250.20
	b) Current tax adjustment to earlier years	28(b)	1.11	0.43
	c) Deferred tax	29	12.42	63.11
XI	Profit/(Loss) for the period continuing operations (IX - X)		1,118.12	720.99
XII	Profit/(Loss) from discontinued operations		-	-
XIII	Tax expenses of discontinued operations		-	-
XIV	Profit/(Loss) from discontinued operations (after tax) (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		1,118.12	720.99
	C/o			

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Particulars		Note No.	For the Year Ended 31.03.2026 Audited	For the Year Ended 31.03.2025 Audited
	C/f			
XVI	Earnings per equity share: (for contined operation) (of Rs.10 each)	31		
	a) Basic		6.32	4.32
	b) Diluted		6.32	4.32
XVII	Earnings per equity share (for discontinued opration)			
	a) Basic		-	-
	b) Diluted		-	-
XVIII	Earnings per equity share (for discontinued & Continuing operation)	31		
	a) Basic		6.32	4.32
	b) Diluted		6.32	4.32
XIX	Other comprehensive income (OCI)			
	A Items that will not be reclassified to profit or loss			
	(i) Fair value change of Equity Instruments			
	(i) Remeasurement of employee defined benefits (Net of Tax)	32	-10.74	-
	B (i) Items that will be reclassified to profit or loss			
	(ii) Income tax relating to items that will be reclassified to profit or loss			
XX	Total Comprehensive Income for the period (XV+ XVI)(Comprising Profit/(Loss) and Other Comprehensive Income for the period)		1,107.38	720.99

For and on behalf of the board

UDIN: 26223529YDJQVU3623
For A.V.SUBRAMANIAN & CO
FRN:010643S



CA.PADMA (Partner)
CHARTERED ACCOUNTANT
Membership No. 223529

DR.M.J ARUNKUMAR
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WHOLE - TIME DIRECTOR
DIN 03608651

CS. YUVARAJ SARAVANAN
COMPANY SECRETARY
Membership No. 66149

DANIEL DAYANAND FENN
CHIEF FINANCIAL OFFICER
PAN:AAPPF7662L

PLACE: MADURAI
DATE: 29/05/2026

HANNAH JOSEPH HOSPITAL LIMITED

L74999TN2011PLC082860

REGISTERED OFFICE: 134 LAKE VIEW ROAD, K.K Nagar, MADURAI-625020

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(Rs.) In Lakhs

PARTICULARS	Current Reporting	Previous reporting
	Period	Period
	31.3.2026	31.3.2025
I. Cash Flow From Operating Activities:		
Net Profit before Tax & Extraordinary Items	1603.48	1035
Adjustments for:		
Interest paid	292.35	347
Depreciation	674.64	724
	967.00	1071
Operating Profit Before Working Capital Changes	2570.47	2106
Adjustments for Working Capital Changes:		
(Increase)/Decrease in Inventories	-44.36	-11
(Increase)/Decrease in Receivables	127.63	-101
(Increase)/Decrease in Short term Lease	147.94	
(Increase)/Decrease in Other Current Assets	129.18	22
(Increase)/Decrease in ShortTerm Loan & Adv.(Asset)	-16.01	-15
Increase/(Decrease) in Short Term Provisions	-84.71	219
(Increase)/Decrease in ShortTerm Loan & Adv.(Liability)	-374.51	0
Increase/(Decrease) in Trade Payables	85.43	26
Increase/(Decrease) in other current liabilities	0.00	8
	-29.41	149
Cash generated from Operations	2541.07	2255
Less: Taxation(net of provisions)	472.94	314
Net Cash From / (Used) in Operating Activities	2068.12	1941
II. Cash Flow From Investing Activities		
(Purchase of Fixed Assets)	-1011.71	-1149
(increase in Capital Work in Progress)	-452.86	-64
Collection of Loans and advances	56	-145
	-1408.40	-1358
Net Cash From / (Used) in Investing Activities	-1408.40	-1358
III. Cash Flow From Financing Activities:		
Ipo Proceeds net of expenditure	3549.66	
Share Issue Expenses	-92.63	
Other non current liability	99.66	
(Interest paid)	-292.35	-347
Repayment of Long Term Borrowings and Lease Liability	-769.44	12
Repayment of Short Term Borrowings	0.00	45
Net Cash From / (Used) in Financing Activities	2495	-290
Summary:		
Net Cash From / (Used) in Operating Activities	2068	1941
Net Cash From / (Used) in Investing Activities	-1408	-1358
Net Cash From / (Used) in Financing Activities	2495	-290
Net increase in Cash(I+II+III)	3155	294
Add: Cash and Cash Equivalents at the beginning of the year	1162	868
Cash Equivalents at the end of the Year	827	1162
Other than Cash Equivalents at the end of the year	3490	0

UDIN: 26223529YDJQVU3623

For A.V.SUBRAMANIAN & CO
FRN:010643S

CA.PADMA (Partner)
CHARTERED ACCOUNTANT
Membership No. 223529

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Membership No. 66149

DANIEL DAYANAND FENN
CHIEF FINANCIAL OFFICER
PAN:AAPPF7662L

PLACE: MADURAI
DATE: 29/05/2026

Notes to the Financial Statement for the year ended 31st March 2026

4 Property, Plant & Equipment

Particulars	Property, Plant & Equipment						Total
	Land	Buildings *	Plant and Equipment	Furniture and Fixtures	Vehicles	Office equipment	
Cost as at April 1,2024		5,361.37	3,404.33	665.34	38.01	247.06	9,716.11
Additions	772.11	119.86	125.29	13.53	29.34	3.42	1,063.55
Disposals		-	30.00	-	-	-	30.00
Cost as at March 31,2025 (A)	772.11	5,481.23	3,499.62	678.87	67.35	250.48	10,749.66
Additions	798.55	62.84	126.30	6.39	12.70	5.28	1,012.06
Disposals		-	0.35	-	-	-	0.35
Cost as at March 31,2026 (B)	1,570.66	5,544.07	3,625.57	685.26	80.05	255.76	11,761.37
Depreciation as at April 1,2024		848.12	2,106.82	430.81	32.16	207.89	3,625.80
Charge for the year		223.89	270.88	63.14	10.07	18.80	586.78
Disposals		-	-	-	-	-	-
Depreciation as at March 31,2025 (C)		1,072.01	2,377.70	493.95	42.23	226.69	4,212.58
Charge for the year		215.82	234.14	48.54	9.52	10.56	518.58
Disposals		-	-	-	-	-	-
Depreciation as at March 31,2026 (D)		1,287.83	2,611.84	542.49	51.75	237.25	4,731.16
Net Block							
As at March 31,2025 (A-C)		4,409.22	1,121.92	184.92	25.12	23.79	6,537.07
As at March 31,2026 (B-D)	1,570.66	4,256.24	1,013.73	142.77	28.30	18.51	7,030.20

* Title deeds of owned land & Buildings are held in the name of the Company and / in the earlier name of the Company.

Right to Use Asset		MACHINERY
Particulars		
Cost as at April 1,2024		896.00
Additions		
Disposals		
Cost as at March 31,2025 (A)		896.00
Additions		-
Disposals		-
Cost as at March 31,2026 (B)		896.00
Depreciation as at April 1,2024		458.67
Charge for the year		128.00
Disposals		
Depreciation as at March 31,2025 (C)		586.67
Charge for the year		128.00
Disposals		
Depreciation as at March 31,2026 (D)		714.67
Net Block		
As at March 31,2025 (A-C)		309.33
As at March 31,2026 (B-D)		181.33

Particulars	Intangible Assets		
	Trademark	Software	Total
Cost as at April 1,2024	0.31	13.95	14.26
Additions	-	79.19	79.19
Disposals	-	0.06	0.06
Cost as at March 31,2025 (A)	0.31	93.08	93.39
Additions	-	-	-
Disposals	-	-	-
Cost as at March 31,2026 (B)	0.31	93.08	93.39
Amortization as at April 1,2024	0.05	12.47	12.52
Charge for the year	0.03	9.29	9.32
Disposals	-	-	-
Amortization as at March 31,2025 (C)	0.08	21.76	21.84
Charge for the year	0.03	28.04	28.07
Disposals	-	-	-
Amortization as at March 31,2026 (D)	0.11	49.80	49.91
Net Block			
As at March 31,2025 (A-C)	0.23	71.32	71.55
As at March 31,2026 (B-D)	0.20	43.28	43.48

For HANNAH JOSERH HOSPITAL LIMITED

Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSERH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Particulars	As at 31.03.2026	As at 31.03.2025
5 Capital work-in-progress		
Advance Paid to Suppliers - Capital goods	70.80	63.72
Advance Paid	452.50	
Interest on Fixed Deposits (Kotak Mahindra Bank)	-6.72	-
Total	516.58	63.72
Refer Note No.33 (a) for information relating to Ageing Schedule and Completion schedule		
6. Deferred Tax Assests (Net)/(Liability)		
(a) Deferred Tax Assests		
(a) Opening DTA	-	63.12
(b) On Account of Gratuity Actuarial Valuation(Refer6(b))	30.33	-
Sub Total (A)	30.33	63.12
(ii) Deferred Tax Liabilities on Account of PPE Depreciation		
	-20.18	-
Sub Total (B)	(20.18)	-
(iii) Reversal Of DTA (Unabsorbed Business Loss / Depreciation Loss)		
	-	-63.12
Sub Total (C)	-	(63.12)
Total(a+b+c)	10.15	-
(b) Movement in Deferred tax Asset/Liability		
Particulars	Closing	Opening
Opening Balance in Deferred tax asset	0.00	63.12
On Account of Gratuity Actuary Valuation Service Cost plus Interest Cost - Earlier Years	18.15	0.00
Add:		
(i) Recognised In P&L - Current Service Cost	7.76	0.00
(ii) OCI item- Reimbursement Loss of Gratuity Actuarial Valuation - Past Service Cost	4.41	0.00
Less:		
(i) Reversal of DTA	0.00	63.12
Total	30.33	0.00

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Particulars	As at 31.03.2026	As at 31.03.2025
7 Other non-current financial assets		
a. Bank deposit Maturity above 12 months	-	-
b. In earmarked bank accounts		
- Unpaid Dividend A/c (Current A/c with bank)	-	-
Long Term Loans & Advances		
a. Advances	61.00	72.82
b. Deposit with Land Lords and Lease Security Deposit MRI& Cath Lab	231.04	268.75
c. Staff Loan	0.30	7.94
d. Miscellaneous Expenses	246.51	301.11
Total	538.85	650.62
8 Inventories		
a. Medicines at Pharmacy and Ward	108.71	85.40
b. Medicine at Cathlab and Operation theater	56.98	43.21
c. Other Consumables	1.10	0.80
d. Stores and spares	25.82	18.83
Total	192.61	148.25
9 Trade Receivables		
a. Trade Receivables Considered good - Secured	-	-
b. Trade Receivables Considered good - Unsecured *	406.46	534.09
c. Trade Receivables which have significant increase in Credit risk and	-	-
d. Trade Receivables - Credit Impaired	-	-
	406.46	534.09
Less: Allowance for expected Credit Loss	-	-
Total	406.46	534.09
Trade Receivables stated above include debts due by :		
Directors	-	-
Other officers of the Company	-	-
Firm in which director is a partner	-	-
Company in which director is a member	-	-
	-	-
Refer Note No. 33 (b) for the Ageing Schedule of Trade Receivables		
*Credit Risk :		
Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The exposure to the credit risk at the reporting date is primarily from trade receivables which are typically unsecured. Majority of the company's transactions were carried out in cash or cash equivalent. The trade receivables comprise mainly of receivable from individual patients, insurance companies and corporate customers. Accordingly, the company's exposure to credit risk in relation to trade receivable is moderate risk.		
The credit limit of each customer is defined in accordance with the situation. Outstanding customer receivables have been regularly monitored.		

For HANNAH JOSEPH HOSPITAL LIMITED

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Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)

Particulars	As at 31.03.2026	As at 31.03.2025
10 Cash and cash equivalents		
a. Cash on hand	17.56	29.27
b. Cheques, drafts on hand	-	-
c. Balances with banks		
i) In current accounts	584.67	732.48
ii) In deposit accounts		
- Maturity below 3 month	225.00	400.25
Total	827.23	1,161.99
11 Bank balance other than above Note No. 10		
a) In earmarked bank accounts		
- Dividend A/c (Current A/c with bank)	-	-
b) Fixed deposits with maturity above 3 month	3,490.25	
Total	3,490.25	-
Refer Note 11 Fixed Deposits with bank includes unutilized Proceeds of an SME Initial Public, Offer amounting to Rs.3425 Lakhs (As at 31st March 2025 - Rs.Nil)		
12 Loans & Advances		
a. Loans and advances to related parties	-	-
b. Advances for Purchases	-	-
Secured - Capital advance for machinery	-	-
Secured - Others	-	-
Unsecured		
c. Balance with government authorities		
Unsecured, Considered good	-	-
- Deposit with Government Departments	-	-
d. Trade Deposit		
e. Prepaid expenses - Unsecured, Considered good	30.71	14.70
Total	30.71	14.70
13 Other Current Assets		
Advance Paid to Suppliers	11.27	-
Interest Receivable	6.34	0.24
- TDS from insurance Company'	-	1.35
TDS deducted for Payee	1.09	1.57
Income Tax Refund Receivable	-	71.48
Advance Tax (Net of Provisions)	-	-
Patient Treatment in Progress (Net of Advance)	23.98	97.22
Total	42.68	171.86

For HANNAH JOSEPH HOSPITAL LIMITED

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Whole-time Director
(DIN: 03608651)



14 Equity Share capital

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of Shares	Amount	Number of Shares	Amount
A Number and amount of Equity Shares Authorised Equity Shares of Rs.10/- each	25,000,000	2,500	25,000,000	2,500
B (i) Number and amount of Equity Shares Issued, Subscribed & Paid up Equity Shares of Rs.10/- each	22,698,363	2,270	16,698,363	1,670
(ii) Number and amount of Equity Shares Subscribed but not fully Paid up	-	-	-	-
Total b(i) +b(ii)	22,698,363	2,270	16,698,363	1,670
C Face Value per Equity Shares in Rs.Each		10		10

Reconciliation of number of shares outstanding at the end of the year

Particulars	As at 31.03.2026 Number	As at 31.03.2025 Number
Equity Shares outstanding at the beginning of the year	16,698,363	16,698,363
Bonus Shares Issued during the Period	-	-
Shares Issued thorough right issue	-	-
Fresh issue of equity shares through IPO	6,000,000	-
Shares Bought back during the period	-	-
Equity Shares outstanding at the end of the Period	22,698,363	16,698,363

Term / Rights attached to equity Shares:

- (a) The Company has only one class of Equity Shares having a par value of Rs.10/-per Share. Each holder of Equity share is entitled to one vote per share. In the
- (b) The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the companies Act,2013
- (c) Every member of the company holding equity shares has a right to attend the general meeting of the company and has a right to speak and on a show of hands,
- (d) There is only one clause of equity shares and therefore no differences in dividend and voting rights.

D The details of Shareholders holding more than 5% of Shares

Name of Shareholder	As at 31 March 2026		As at 31 March 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Dr Moses Jospeh Arunkumar	15,708,925	69.21%	15,162,925	90.80%

D.1 Shares Held by Promoters

Sr No.	Promotor's Name	No of shares at the end of the year	No of shares at the beginning of the year	% Change during the year
1	Dr Moses Jospeh Arunkumar	15,708,925	15,162,925	FY.2025 - 90.80% FY. 2026 - 69.21% % of Change - Decreased by 21.59 %
2	Dr.Kavitha Fenn Arunkumar	432,000	432,000	FY.2025 - 2.59% FY. 2026 - 1.90% % of Change - Decreased by 0.69%
3	Dr.Nalina Arunkumar	15	15	-
4	Mr.Noyel Arunkumar	15	15	-

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.S. Arunkumar
Chairman & Managing Director
(DIN: 03608803)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Particulars	As at 31.03.2026	As at 31.03.2025
15 Other Equity		
A.Securities Premium		
Opening Balance	914.71	1,013.36
(+) Issue of Shares	3,600.00	-
(-) Share Issue Expenses on IPO	650.34	
(-) Expenses on Private Placement	92.63	98.66
Closing Balance	3,771.74	914.71
B. Other Comprehensive Income		
Opening Balance	-	-
(+) Change during the year (Refer Note 15(a) Below)	-10.74	-
Closing Balance	-10.74	-
C.Profit & Loss A/c		
Opening balance	2,609.13	1,888.14
Less: Prior Period Adjustment:(Refer Note 15(b) Below)		
Acuarial Gratuity Obligation as per Valuation Report Rs.47,10,238 (Net Of Tax) Less: Gratuity Liability already available in books : 25,66,392	21.44	-
	2,587.69	1,888.14
(+) Net Profit / (Net Loss) For the Current year (before comprehensive gain/loss)	1,118.12	720.99
	-	-
(-) Interim Dividend paid	3,705.81	2,609.13
(-) Final Dividend declared in AGM	-	-
(-) Provision for Dividend Tax Payable	-	-
(-) Dividend Tax Paid for earlier year	-	-
(-) Transfer to Reserves	-	-
Closing Balance	3,705.81	2,609.13
Total	7,466.79	3,523.83

Note: 15 (a) Other Comprehensive ((gain) / loss that will not be reclassified to profit or loss:

i. Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions recognised immediately in Other Comprehensive income and not reclassified to statement of Profit and loss. (Refer Note: 32)

Note: 15(b) Adjustment of Opening Retained earnings of FY-2025

During the year, the company has obtained actuarial valuation of gratuity obligation for FY 25 and FY 26 in accordance with Ind AS 19 Employee Benefits and the actuarial valuation results in higher obligation. Previously gratuity provision were provided based on management estimates to periods ending upto Fy 31.03.2025 amounting to Rs.25,66,392 but not in accordance with Ind AS 19 - in its Financial Statements. Consequently, the gratuity liability has been remeasured based on actuarial valuation principles and the differential amount relating to periods prior to FY 25 amounting to Rs.21,43,846 has been adjusted against opening retained earning of Fy 25. The Defined Benefit Obligation (DBO) Comprising accumulated past service Cost, current Service cost, interest cost and actuarial (gains)/ loss.The Financial Statements subsequent to Actuarial valuation has been presented as Per the requirements of IND AS.

Amount in Rupees

Component	Gross Amount	Deferred Tax effect	Net Impact
Past Service Cost (Accumulated)	6,525,682.00	1,815,444.00	4,710,238.00
Less: Existing accumulated Gratuity Provision	2,566,392.00	0	2,566,392.00
Amount Deducted From Opening balance of Retained Earnings	3,959,290.00	1,815,444.00	2,143,846.00

For HANNAH JOSEPH HOSPITAL LIMITED

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Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Particulars	As at	As at
	31.03.2026	31.03.2025
<u>16.Borrowings</u>		
Term Loans Secured	-	-
From Banks	2,345.32	2,535.62
From Others	-	-
(Term loans are secured by hypothecation of fixed assets and Personal Guarantee of Shri Dr.Mosesjoseph Arunkumar and Smt.Dr.Kavitha Fenn arunkumar)		
Total	2,345.32	2,535.62
<u>Unsecured</u>		
From Director and shareholder	-	278.25
Deposit	-	6.00
Total	2,345.32	2,819.87
<u>16A .Lease Liabilities</u>		
Opening Liabilities	328.28	464.15
ADD: Interest	20.59	31.66
Less : Repayment	167.53	167.53
Less : Short Term Liability	147.94	146.94
Total	33.39	181.33
<u>16B .Long Term Provisions</u>		
Provision for employee benefits Gratuity	99.66	-
Total	99.66	-
<u>16C. Short Term Borrowings</u>		
From Banks		
Current Maturities of Long term Debt	163.57	146.56
OD loan against Fixed deposit	-	360.00
From Others		
Current Maturities of Long term Debt	-	31.52
Total	163.57	538.08

For HANNAH JOSEPH HOSPITAL LIMITED

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Whole-time Director
(DIN: 03608651)



Particulars	As at	As at
	31.03.2026	31.03.2025
<u>16D .Lease Liabilities</u>		
Short Term Liability	147.94	146.94
Total	147.94	146.94
<u>17 Trade Payable</u>		
(A) Total Outstanding dues to MSME	2.00	1.46
(B) Total Outstanding dues to creditors other than MSME	368.08	283.19
(C) Disputed dues to MSME	-	-
(D) Disputed dues to Others	-	-
Total	370.08	284.65
Dues to Micro and Small Enterprises have been determined to the extent the Company has received intimation from suppliers regarding their status under the Act. There are no interest due to MSME as at the reporting date.		
Refer Note No. 13 (c) for the Ageing Schedule of Trade Payables		
<u>18 Other Current Liabilities</u>		
Advance from Customers	-	-
Total	-	-
<u>19 Provisions</u>		
(a) Provision for employee benefits		
Salary	77.61	73.99
Gratuity Actuarial Liability (Ind AS 19)	7.42	25.66
E.P.F & E.S.I	10.84	10.44
(b) Proposed Dividend		
	-	-
(c) Others		
Proposed Dividend	-	-
GST Payable	8.47	10.83
TDS / TCS Payable	45.29	35.37
Provision for CSR	6.50	4.37
Outstanding Expenses	155.74	178.18
Provision for Taxation (net)	102.06	159.81
Total	413.93	498.64

For HANNAH JOSEPH HOSPITAL LIMITED

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Whole-time Director
(DIN: 03608651)

Particulars	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
<u>20 Revenue from Operations</u>		
a) Hospital and Clinical Services	6,571.76	5,735.58
b) Sale of Medicine	2,578.72	1,965.67
c) Sale of Food	54.69	51.87
Total	9,205.17	7,753.13
<u>21 Other Income</u>		
Interest Income	23.39	19.75
Interest - Income tax	2.44	1.74
Interest others	0.20	3.08
Profit on sale of Fixed Assets	1.65	-
Recession of Liabilities	13.96	-
Other non-operating income (net of expenses directly attributable to such income)	9.09	12.35
Total	50.72	36.92
<u>22 Cost of Material Consumed</u>		
Opening Stock	-	-
Add : Purchases	-	-
Less : Closing Stock	-	-
Total	-	-
<u>22a Purchase of Trading Stock</u>		
	1,437.52	1,165.66
<u>23 Changes in inventories of finished goods work-in-progress and Stock-in-Trade</u>		
Opening Stock of Traded Goods	148.25	137.46
	148.25	137.46
Closing Stock of Finished Goods	192.61	148.25
	-	-
	192.61	148.25
Increase (-) / (+) Decrease in Stock	-44.36	-10.78

For HANNAH JOSEPH HOSPITAL LIMITED

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<u>24 Employee Benefit Expenses</u>		
Salaries and Wages	803.05	771.36
Bonus	44.55	36.87
Staff welfare	30.42	31.63
Contribution to Employees Provident Fund	55.76	53.34
Contribution to Employees State Insurance Scheme	14.28	14.39
Provision for Gratuity Fund		4.57
Gratuity Cost of defined benefit obligation	26.66	-
Total	974.73	912.17
<u>25 Finance Cost</u>		
Interest on bank loan	231.84	250.42
Interest on Lease	20.59	31.66
Interest on other loans	11.06	26.38
Interest Others	5.87	21.59
Bank Charges	22.99	17.03
Total	292.35	347.07
<u>26 Depreciation and Amortisation Expenses</u>		
Depreciation		
a) Property, Plant & Equipment	518.58	586.79
b) Right to use asset	128.00	128.00
Amortization		
b) On Intangible Assets	28.07	9.32
Total	674.65	724.11

For HANNAH JOSEPH HOSPITAL LIMITED

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For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Particulars	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
<u>27 Other Expenses</u>		
<u>Operation Expenses</u>		
Stores and Spares	621.15	508.78
Lab charges	32.11	31.40
House keeping and ward expenses	123.42	115.78
Power & Fuel	318.39	297.94
Lease rent-Land to Others	7.56	8.46
Lease rent-Land to Related party	113.28	113.28
Lease rent -building To related party	46.18	44.40
Consulting charges to Other doctors	1,204.34	1,177.79
Consulting charges to related party doctors	118.13	-
A	2,584.56	2,297.83
<u>Selling and Distribution Expenses</u>		
Business Promotions incl Advertising	305.46	123.79
Donations	2.08	1.01
B	307.54	124.80
<u>Establishment Expenses</u>		
Repairs to Buildings	132.72	137.30
Repairs to Machinery	201.21	127.86
Remuneration to Managing Director	512.50	495.00
Printing and Stationery	46.55	36.60
Postage & Telephones	9.60	10.31
Legal and Secretarial	19.97	17.64
Travelling Expenses	42.95	35.71
Goods and Service tax	42.74	51.44
Rates Taxes and License Fees	64.30	52.91
Insurance	8.66	3.18
Audit Fee	-	-
Statutory Audit	6.54	3.00
Certification	-	1.95
Others	2.36	3.80
Professional & Other Service Charges	17.99	14.73
Directors' Sitting Fees	7.05	4.90
Security Watch & Ward Expenses	-	-
Bad debts	219.98	132.37
Miscellaneous Expenses	79.19	61.24
Vehicle Maintenance	-	-
Loss on Sale of Asset	-	0.06
Corporate Social Responsibility Expenses refer Note 27(a)	11.14	4.47
C	1,425.42	1,194.46
Total [A + B + C]	4,317.52	3,617.09

For HANNAH JOSEPH HOSPITAL LIMITED

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Chairman & Managing Director
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Whole-time Director
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27 (a) Expenditure on Corporate Social Responsibility

(i) Gross amount required to be spent on CSR expenditure in accordance with Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014	11.14	4.47
(ii) Amount unspent/ (excess spent) carried forward from earlier years	4.37	-
(iii) Amount actually spent during the year on Education purposes	9.00	-
a) Conservation of Natural Resource (i.e. water)	-	-
b) Promotion of Education	-	0.10
c) Others	-	-
(iv) Excess amount spent / (unspent)	-6.50	-4.37

(All amounts are in lakhs of Indian Rupees, unless otherwise state)

Particulars	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
28 Tax Expenses - Current Tax		
a) Current year	471.83	250.20
b) Current tax adjustment to earlier years	1.11	0.43
(+) Advance Tax for earlier year - IT	-	-
(-) Provision for Taxation released - IT	-	-
(-) IT Refund Received	-	-
29 Deferred Tax		
Deferred Tax Liability / (Asset)	20.18	63.11
Defined Benefit Obligations	-7.76	-
	-	-
	12.42	63.11
30 Contingent Liabilities and Commitments		
	-	-
I) Contingent Liabilities		
A) Claims against the company / Disputed liabilities		
not acknowledged as debts		
a) In respect of joint ventures	-	-
b) In respect of others	-	-

For HANNAH JOSEPH HOSPITAL LIMITED

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Whole-time Director
(DIN: 03608651)



B) Guarantees		
i) Guarantees to Banks and Financial Institutions against credit facilities extended to third parties		
a) In respect of joint ventures	-	-
b) In respect of others	-	-
ii) Performance Guarantees		
a) In respect of joint ventures	-	-
b) In respect of others	-	-
iii) Outstanding guarantees furnished to Banks and Financial Institutions including in respect of Letters of Credits		
a) In respect of joint ventures	-	-
b) In respect of others	-	-
C) Other Money for which the company		
is contingently liable		
i) Liability in respect of bills discounted with Banks (Including third party bills discounting)		
a) In respect of joint ventures	-	-
b) In respect of others	-	-
Disputed Sales Tax	-	-
Disputed Income Tax	-	-
Disputed Provident Fund	-	-
Gst Credit not reflected in GSTR-2B return so far	-	-
II) Commitments		
A) Estimated amount of contracts remaining to be executed on capital account and not provided for:		
a) In respect of joint ventures	-	-
b) In respect of others	-	-
B) Uncalled Liability on Shares and other Investments partly paid	-	-
C) Other Commitments	-	-
31 Earnings per share		
Particulars	For the Year Ended 31.0.3.2026	For the Year Ende 31.0.3.2025
Profit after tax for the year attributable to equity shareholders(A)	1,118.12	720.98
Basic&Diluted		
Outstanding number of equity shares before IPO(B)	16,698,363	16,698,363
Outstanding Number of equity shares at the end of the year(Nos)(C)	22,698,363	16,698,363
Weighted average Number of Equity shares at the year end of the year (Nos)(d)	17,698,363	16698363
Earnings Per share		
Pre IPO (outstanding no. Of shares at the end of the year)(A/B)		
Basic EPS (in RS.)	6.70	4.32
Diluted EPS (in Rs.)	6.70	4.32
Post IPO(outstanding no. of shares at the end of the year)(A/C)		
Basic EPS (in Rs.)	4.93	4.32
Diluted EPS (in Rs.)	4.93	4.32
Post IPO(Weighted average no.of shares)(A/D)		
Basic EPS (in Rs.)	6.32	4.32
Diluted EPS (in Rs.)	6.32	4.32
32.Other Comprehensive Income (OCI)		
Items not to be reclassified to Profit or Loss :		
Remeasurement (gain)/ loss on defined benefit plans (Gratuity)	10.74	-
Tax impact	-	-
Actuarial loss included in OCI	-10.74	-

For HANNAH JOSEPH HOSPITAL LIMITED

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M.S. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



33 Additional regulatory and other information as required by the schedule III of the companies Act 2013

Note 33 (a) Ageing Schedule For Capital Work In Progress

Ageing schedule of Capital Work in progress (CWIP) March 2026

Ageing	Less Than 1 Year	1-2 Year	2 -3 Year	More than 3 Years	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
As at 31st March 2026					
Projects In Progress (Net of Interest)	452.86	63.72	0	0	516.58
Projects In Progress Project Temporarily Suspended					
As at 31st March 2025					
Projects In Progress					
Projects In Progress Project Resumed	63.72	0	0	0	63.72
Total	516.58	63.72	-	-	580.30

For HANNAH JOSEPH HOSPITAL LIMITED

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(DIN: 03608651)



Note 33 (b) Ageing Schedule of Trade Receivables

For the Year Ended 31st March 2026

Particulars	Outstanding for the following periods from due date of Payment (#)					Total
	Less than 6 Months	6 Months - 1 Year	1 Year - 2 years	2 Year - 3 years	> 3 Years	
(i) Undisputed Trade Receivables						
- Considered Good	69.30	80.79	182.58	73.80		406.46
- Considered Doubtful						-
(ii) Disputed Trade Receivables						
- Considered Good	-	-	-	-		-
- Considered Doubtful						-
Total Amount	69.30	80.79	182.58	73.80	-	406.46

For the Year Ended 31st March 2025

Particulars	Outstanding for the following periods from due date of Payment (#)					Total
	Less than 6 Months	6 Months - 1 Year	1 Year - 2 years	More than 2 Years	> 3 Years	
(i) Undisputed Trade Receivables						
- Considered Good	156.40	126.00	157.64	85.64	8.40	534
- Considered Doubtful						-
(ii) Disputed Trade Receivables						
- Considered Good	-	-	-	-		-
- Considered Doubtful						-
Total Amount	156	126	158	86	-	534

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. M. J. Arunkumar
Chairman & Managing Director
(DIN: 03608603)

For HANNAH JOSEPH HOSPITAL LIMITED

Dr. Fenn Kavitha Fenn Arunkumar
Whole-time Director
(DIN: 03608651)



Note 33 (c) Ageing Schedule of Trade Payables**As at March 31, 2026**

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	2.00	-	-	-	2.00
Others	368.08	-	-	-	368.08
Dispute dues - MSME	-	-	-	-	-
Dispute dues - Others	-	-	-	-	-
Total	370.08	-	-	-	370.08

As at March 31, 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	1.46	-	-	-	1.46
Others	283.19	-	-	-	283.19
Dispute dues - MSME	-	-	-	-	-
Dispute dues - Others	-	-	-	-	-
Total	284.65	-	-	-	284.65

For HANNAH JOSEPH HOSPITAL LIMITED

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For HANNAH JOSEPH HOSPITAL LIMITED

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Whole-time Director
(DIN: 03608651)



h.Key Financial Ratios

Ratio	Unit of Measurement	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
(a) Current ratio	In Multiple	1499.69	1095.53	1.37	1.45	-5.52%	Fixed deposit above 3 Months made out of IPO Proceeds amounting to Rs.3490.25 Lakhs excluded from current asset for comparison purpose.
(b) Debt-equity ratio	In Multiple	2478.37	9736.63	0.25	0.71	-64.79%	Due to increase in equity and reduction in loan
(c) Debt service coverage ratio	In Multiple	2570.47	914.85	2.81	2.95	-4.75%	-
(d) Return on equity ratio	In Percentage	1118.12	7465.15	15.00%	15.00%	0.00%	No variance
(e) Inventory turnover ratio	In Days	9205.17	170.00	7	7	0.00%	No variance
(f) Trade receivables turnover ratio	In Days	9205.17	470.28	19	40	-53.38%	Due to Set off of advance against unbilled revenue has resulted in reduction of trade receivable
(g) Trade payables turnover ratio	In Days	1437.52	327.36	83	85	-2.21%	better credit control has resulted in reduction of trade payable
(h) Net capital turnover ratio	In Days	9205.17	404.41	16	33	-51.52%	Better management of funds has resulted in lower working capital
(i) Net profit ratio	In Percentage	1118.12	9255.89	12.00%	9.00%	33.33%	increase in profitability due to better increase in achieved during the year
(j) Return on capital employed	In Percentage	1895.83	11216.00	17.00%	17.00%	0.00%	No variance
(k) Return on investment	In Percentage	NA	NA	NA	NA	NA	

Current Ratio = (Current Assets / Current Liabilities)

Debt-Equity Ratio = (Total Debt / Total Equity)

Debt Service Coverage Ratio = (EBITDA / [Principal Repayment + Gross Interest on term loans])

Return on Equity Ratio = (Total Comprehensive Income / Average Total Equity)

Inventory Turnover Ratio = 365 / (Net Revenue / Average Inventories)

Trade receivables Turnover Ratio = 365 / (Net Revenue / Average Trade receivables)

Trade Payables Turnover Ratio = 365 / (Total Purchase / Average Trade payables)

Net Capital Turnover Ratio = 365 / (Net Sales / Working Capital) Working Capital = Current Assets - Current Liabilities

Net Profit Ratio = (Net Profit / Net Sales)

Return on Capital employed = (Earning before interest and taxes / Capital Employed)

Capital Employed = Noncurrent Asset + Working Capital + Total Debt + Deferred Tax Liability

Return on Investment (Assets) = (Total Comprehensive Income / Average Total Assets)

For HANNAH JOSEPH HOSPITAL LIMITED

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Hannah Joseph Hospital

(Institute of Neurosciences & Trauma)

HANNAH JOSEPH HOSPITAL LIMITED

CIN: L74999TN2011PLC082860

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