

# down town hospital limited

Registered office:

G.S. ROAD, DISPUR, GUWAHATI-781006

CIN: U85110AS1986PLC002477

## PROXY FORM

Thirty Ninth Annual General Meeting on 24<sup>th</sup> September, 2025

Reg. Folio No.....

I/We.....of

.....in the district of.....

..... being a member / members of the above named Company hereby appoint

..... of ..... in the district

of ..... or failing him.....

of ..... in the district of .....

as my/our proxy to vote for me/us on my/our behalf at the Thirty Ninth Annual General Meeting of the Company to be held on September 24<sup>th</sup>, 2025 and at any adjournment thereof.

Signed this ..... day of ..... 2025

Signature.....

Re. 1  
Revenue  
Stamp

*Note: This form in order to be effective should be duly stamped, completed and signed and must be deposited at the registered office of the Company, not less than 48 hours before the meeting.*

## down town hospital limited

Registered office:

G.S. ROAD, DISPUR, GUWAHATI-781006

## ATTENDANCE SLIP

Thirty Ninth Annual General Meeting on 24<sup>th</sup> September, 2025

Reg. Folio No.....

I certify that I am a registered shareholder/proxy for the registered shareholder of the Company.

I hereby record my presence at the Thirty Ninth Annual General Meeting of the Company at G. S. Road, Dispur, Guwahati -781006 at 12.00 pm on Wednesday, 24<sup>th</sup> September, 2025.

.....  
Member's / Proxy's name in BLOCK Letters

.....  
Member's / Proxy's Signature

Note: Please fill in this attendance slip and hand it over at the ENTRANCE OF THE MEETING HALL

# ANNUAL REPORT

2024-2025








**downtown hospital ltd.**

☎ 9854074073 | 9864101111



[www.downtownhospitals.in](http://www.downtownhospitals.in) |

[care@downtowngroup.org](mailto:care@downtowngroup.org) | Follow us :     

## **down town hospital limited**

### **BOARD OF DIRECTORS**

Dr. N.N. Dutta, Chairman & Managing Director

Mrs. B. Dutta, Whole Time Director

Ms. M. Dutta, Executive Director

Ms. G. Dutta

Mr. J. Dutta

Mr. B. Datta

Dr. B.K. Gogoi

Ms. S.Tamuli

(Nominee of Assam Industrial Development Corporation Ltd)

### **Auditors**

#### **M/S DEBASHIS MITRA & ASSOCIATES**

Chartered Accountants,  
Guwahati

#### **Registered Office**

G. S. Road, Dispur, Guwahati, Assam-781006

#### **Hospital**

Dispur, Guwahati-781006

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Members are requested to bring their copy of Annual Report  
& Accounts with them to the Annual General Meeting



## **down town hospital limited**

G.S. Road, Dispur, Guwahati-781006, Assam (India)

CIN: U85110AS1986PLC002477

Phone : (0361)2331003, 98599-72839, 76370-77061, 98640-79366, 94350-12669

Fax: (0361)2331824, 2330678

Email id: dth@downtownhospitals.in Website : www.downtownhospitals.in

### **NOTICE**

**NOTICE** is hereby given that the Thirty Ninth Annual General Meeting of **down town hospital Limited** will be held on Wednesday, the 24<sup>th</sup> day of September, 2025 at 12.00 pm at the Registered Office of the Company at G. S. Road, Dispur, Guwahati-781006 to transact the following business(s):

#### **ORDINARY BUSINESS:**

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ending 31<sup>st</sup> March, 2025 together with the Auditors' Report and the Directors' Report thereon.
2. To declare dividend of ₹ 1/- per equity share of face value of ₹ 10/- each for the Financial Year ended 31st March 2025.
3. To appoint a Director in place of Mr. Biswa Datta (DIN: 00704723), who retires by rotation and being eligible, offers himself for re-appointment.
4. To appoint a Director in place of Ms. Mayurakshi Dutta (DIN: 00704808), who retires by rotation and being eligible offers herself for re-appointment.

By Order of the Board of Directors  
**For down town hospital Limited**

Mayurakshi Dutta  
Executive director  
DIN: 00704808

Place: Guwahati  
Date: The 29<sup>th</sup> day of August, 2025

**Registered Office:**  
G. S. Road, Dispur  
Guwahati- 781006



**Notes:**

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF/ HERSELF AND THE PROXY SO APPOINTED NEED NOT BE A MEMBER OR MEMBERS, AS THE CASE MAY BE, OF THE COMPANY.**
2. Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total Share Capital of the Company carrying voting rights. A member holding more than ten percent of the total Share Capital of the Company carrying voting rights may appoint a single person as proxy who shall not act as proxy for any other member.
3. The proxy form has been attached to this notice. The instrument appointing the proxy, in order to be valid and effective must be deposited at the Registered Office of the Company duly filled, stamped and signed, not less than 48 hrs before the commencement of the meeting.
4. A member can inspect the proxies lodged at any time during the business hrs of the Company from the period beginning 24 (Twenty Four) hrs before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, provided he has given to the Company a notice in writing of his intention to inspect not less than 3 (Three) days before the commencement of the meeting.
5. Members whose shareholding is in demat mode are requested to notify any change in address or bank account details to their respective depository participant(s) (DP). Members whose shareholding is in physical mode are requested to opt for the Electronic Clearing System (ECS) mode to receive dividend on time. Further, Members holding physical shares are requested to Demat the shares at the earliest in compliance with statutory requirements.
6. Corporate Members intending to send their authorized representative(s) pursuant to Section 113 of the Companies Act, 2013 to attend the meeting are requested to send a certified copy of the Board Resolution to the Company authorizing their representative to attend and vote on their behalf at the Meeting.
7. The voting rights of Members shall be in proportion to their share in the paid-up equity share capital of the Company as on 17<sup>th</sup> September 2024 ('Cut-Off Date').
8. Members seeking any information on the accounts of the Company are requested to write to the Company at an early date so as to enable the management to keep the information ready.
9. The Register of Members and the Share Transfer books of the Company will remain closed from 17<sup>th</sup> September, 2025 to 24<sup>th</sup> September, 2025 (both days inclusive) for annual closing.



10. Members are requested to kindly bring their copy of Annual Report to the Meeting.
11. All documents referred to in this Notice are open to inspection at the Registered Office of the Company on all working days except Saturday, between 11 A.M. and 1 P.M. till the date of the Annual General Meeting.
12. Members are requested to note that dividends that are not claimed within seven years from the date of transfer to the Company's Unpaid Dividend Account, will be transferred to the Investor Education and Protection Fund (IEPF). Shares on which dividend remains unclaimed for seven consecutive years shall be transferred to the IEPF as per Section 124 of the Act, read with applicable IEPF rules.
13. The route map showing directions to reach the venue of the Annual General Meeting is annexed.
14. Members are requested to modify any change in their registered address along with pin code. Members holding shares in demat mode, who have not registered their email addresses, are requested to register their email addresses with their respective DP, and members holding shares in physical mode are requested to update their email addresses with the Company.
15. As per Section 72 of the Companies Act, 2013, members holding shares in physical mode may submit their nomination by submitting SH-13 which can be collected from the Company. Members holding shares in demat mode may contact their respective DPs to update their nomination.
16. Members may note that the Income Tax Act, 1961, as amended by the Finance Act, 2020 mandates that dividend paid or distributed by a company on or after April 1, 2020 shall be taxable in the hands of members. The company shall therefore be required to deduct tax at source (TDS) at the time of making the payment of dividend as per the applicable provisions of the Income Tax Act, 1961.

**DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2024-25**

To,  
The Members,  
down town hospital limited

Your Directors have pleasure in presenting the Thirty Ninth Annual Report of the company together with the Audited Statement of Accounts for the financial year ended 31<sup>st</sup> March 2025.

**Financial Highlights:**

During the year under review, performance of your company was as under:

(Rs in Lakhs)

<b>PARTICULARS</b>	<b>2024-25</b>	<b>2023-24</b>
Gross turnover	9143.41	8659.09
Profit before Interest & Depreciation	1163.38	1192.62
Finance Cost	-	0.25
Depreciation	303.88	309.79
Net profit before tax	859.50	882.58
Provision for tax	275.14	278.47
Adjustment of Deferred Tax	1.13	(11.81)
Net profit after tax	583.23	615.92
Balance of profit brought forward	4526.46	4028.80
Balance available for appropriation	5109.69	4644.72
Dividend	30.00	30.00
Transfer to General reserve	85.95	88.26
Surplus carried to Balance sheet	4993.74	4526.46

**Annual Performance:**

The total income for the financial year under review is ₹ 9143.41 Lakhs as compared to ₹ 8659.09 Lakhs in the previous financial year registering an increase of ₹ 484.32 Lakhs. The Profit before tax for the year is ₹ 859.50 Lakhs as against ₹ 882.58 Lakhs recorded in the previous year. The margin of the Company remained under pressure due to increased over head expenses.

**State Of Company's Affairs and Future Outlook:**

The company commenced its hotel project at Beltola, Guwahati under the name Courtyard by Marriott. The total cost of the project is ₹ 122.73 Crores and a loan of ₹ 73.80 Crores has been sanctioned by HDFC Bank. During the year under review, the company also acquired a variety of medical equipments. For radiology department, the company purchased a dypin printer and for Ortho OT, an arthroscopy Scope. A new telescope and an anaesthesia workstation were purchased for OT. The company also acquired an operating microscope with a camera system specifically for the ENT department. The company also added a portable echo machine for the cathlab, a portable X-Ray machine, and a binocular microscope with a monitor. The Hospital is undertaking renovation of its Building whenever required. A 128 slice cardiac C.T. Scan Machine is on the verge of being installed. Over the years, down town hospital ltd has been augmenting its facilities to provide care, cure and comfort to the patients.

**Share Capital:**

During the year under review, the Company increased its Authorized Share Capital from ₹ 5.00 Crores to ₹ 10.00 Crores. As on 31<sup>st</sup> March, 2025, the Issued, Subscribed and Paid-up share capital of your company stood at ₹ 302.59 lakhs. During the year, the Company issued 25900 equity shares as sweat equity shares having a face value of ₹ 10.00 (Rupees Ten only) each, at a price of ₹ 173.61 (Rupees One Hundred seventy three and sixty one paise only) including premium of ₹ 163.61 (Rupees One Hundred Sixty Three and sixty one paise only) to Dr Narendra Nath Dutta, Chairman and Managing Director of the company. During the year, the company did not grant any stock options. As on 31<sup>st</sup> March, 2025, none of the directors of the company hold instruments convertible into equity shares of the company.

**Particulars Of Loan, Guarantees And Investments Under Section 186 Of The Companies Act, 2013**

The Company did not give any loan, Guarantee or made any investment under section 186 of the Companies Act 2013 in the financial year ended 31<sup>st</sup> March, 2025. However, other relevant information relating to other loans & advances has been furnished in the notes to the financial statements of the company.

**Dividend:**

The Directors recommend a dividend of ₹ 1/- per equity share of face value of ₹ 10/- subject to the approval of shareholders at the ensuing Annual General Meeting.

**Public Deposits:**

The company did not hold any public deposits at the beginning of the year nor has it accepted any public deposits during the year under review.

**Change In the Nature Of Business, If Any:**

There is no change in the nature of the business of the company under review during the year.

**Amount Transferred To Reserves:**

The Board of the company has decided to carry ₹ 85.95 lakhs to its reserves.

**Material Changes and Commitments, If Any, Affecting The Financial Position Of The Company Which Have Occurred Between The End Of The Financial Year Of The Company To Which The Financial Statements Relate And The Date Of Report:**

Your Company had no significant and material changes affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

**Extract Of Annual Return:**

In accordance with Companies Amendment Act, 2017, enforced on 31<sup>st</sup> July, 2018 by the Ministry of Corporate Affairs, the Annual Return of the Company shall be posted on Company's Website at [www.downtownhospital.in](http://www.downtownhospital.in)

**Number Of Board Meetings:**

During the Financial Year 2024-25, 7 meetings of the Board of Directors of the company were held on 09.04.2024, 29.06.2024, 17.07.2024, 16.09.2024, 30.11.2024, 20.12.2024 and 17.03.2025. The maximum interval between any two meetings did not exceed 120 days as prescribed in the Companies Act, 2013. The attendance details of the Board meeting are as follows:

Name of Director	No of Board meeting held & attended, during tenure							% of attendance
	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>	7 <sup>th</sup>	
Dr. Narendra Nath Dutta	Y	Y	Y	Y	Y	Y	Y	100%
Mrs. Bandana Dutta	Y	Y	Y	Y	Y	Y	Y	100%
Mr. Biswa Datta	Y	Y	Y	Y	Y	Y	Y	100%
Ms. Mayurakshi Dutta	Y	Y	Y	Y	Y	Y	Y	100%
Mr. Joutishman Dutta	Y	Y	Y	Y	Y	N	Y	86%
Ms. Gariasi Dutta	Y	Y	Y	Y	Y	Y	Y	100%
Ms. Sabita Tamuli	N	N	N	Y	Y	N	N	29%
Dr. Balin Kumar Gogoi	Y	Y	Y	Y	Y	Y	N	86%
(Y=Attended; N=Not Attended)								

**General Meeting**

Previous Annual General Meeting (AGM) of the members of the company was held on 16-09-2024 where in out of the 194 members entitled to attend 10 (Ten) members were present holding 85.87% equity share capital.

The upcoming AGM of the company is scheduled to be held on 24<sup>th</sup> September 2025.

**Auditors' Report:**

Notes to Accounts and Auditors Remarks in their report are self-explanatory. The incomplete parts of the cost accounting records have been duly completed subsequently.

**Conservation Of Energy, Technology, Absorption, Foreign Exchange Earnings And Outgo:**

Information pursuant to section 134(3) (m) of the Companies Act, 2013 read with the Companies (Disclosure of Particulars in the Report of Board of Directors) Rules 1988 are given below:

**a. Conservation of Energy:**

As in the past, the Company continues its efforts to improve methods of energy conservation.



**b. Technology Absorption:**

As the company by itself has not carried out any research and development activity the prescribed particulars as contained in Form B are not being given.

**c. Foreign Exchange Earnings and Outgo:**

During the year under review there has been no foreign exchange earnings and foreign exchange outgo.

**Risk Management Policy:**

The organization recognizes that the provision of healthcare and the activities associated with the treatment and care of patients, employment of staff, maintenance of premises and managing finances, by their nature, incur risks. The organization manages its risks through the systematic analysis of actual and potential risks and the development and implementation of measures to counteract those risks. Risk is managed through risk identification, analysis and its control. The organization has constituted a Risk Management Committee to review, monitor and minimize the risks faced by the company.

**Details of Change in Board of Directors:**

In terms of Article 60 of the Articles of Association of the Company, Mr. Biswa Datta (DIN: 00704723) & Ms Mayurakshi Dutta (DIN: 00704808) retire by rotation at the forthcoming Annual General Meeting and being eligible, offer themselves for re-appointment. Dr. B. K. Gogoi (DIN: 00738937) was appointed as Additional Director with effect from 16<sup>th</sup> September, 2024.

**Declaration of Independent Directors**

The provisions of section 149(4) of the Companies Act, 2013 for appointment of Independent Directors do not apply to the Company.

**Statement in Respect of Adequacy of Internal Financial Control With Reference to the Financial Statements:**

The company has an adequate Internal Financial Control system over financial statements.

**Particulars of Contracts or Arrangements with Related Parties:**

No material contract or arrangements were entered into with the related parties during the current year.

**Significant and Material Orders Passed By The Regulators:**

There are no significant and material orders passed by the Regulators/Courts that would impact the going concern status of the Company and its future operations.

**Corporate Social Responsibility (CSR) Initiatives:**

As part of its initiatives under “Corporate Social Responsibility (CSR)”, the Company has constituted a Corporate Social Responsibility (CSR) Committee of the Board of Directors of the Company on 27<sup>th</sup> of June 2014 comprising of 3 directors namely Ms. Mayurakshi Dutta, Ms. Gariasi Dutta and Dr. Narendra Nath Dutta as the Chairman. The Company has undertaken activities for promoting Sanitation and Hygiene in the city of Guwahati. These activities are largely in accordance with Schedule VII of the Companies Act 2013.

The Annual Report on CSR activities is annexed herewith as “Annexure - I”.

**Company’s Policy Relating to Directors Appointment, Payment of Remuneration and Discharge of Their Duties:**

The provisions of Section 178(1) of the Companies Act, 2013 relating to Constitution of Nomination and Remuneration Committee are not applicable to the company.

**Subsidiaries, Joint Ventures and Associates Companies:**

The company did not have any Subsidiary, Joint Venture & Associates during the year under review.

**Disclosure As Per The Sexual Harassment Of Women At Workplace (Prevention, Prohibition And Redressal) Act, 2013:**

The Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company has zero tolerance towards sexual harassment at the workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules there under. During the Financial Year 2024-25, the Company has received three complaints on sexual harassment. Further details are as follows:

a. Number of complaints of Sexual Harassment received in the year	3
b. Number of Complaints disposed off during the year	3
c. Number of cases pending for more than ninety days	0

**Auditors:**

As per applicable provisions of the Companies Act, 2013, the Company at its 38<sup>th</sup> Annual General Meeting held on 16<sup>th</sup> September 2024 approved the appointment of M/s Debashis Mitra & Associates, Chartered Accountants (Firm Registration No.: 318069E), as statutory auditors of the Company for a period of 5 years commencing from the conclusion of the Thirty Eighth Annual General Meeting till the conclusion of the Forty Third Annual General Meeting to be held in the year 2029.



**Disclosure of Composition of Audit Committee And Providing Vigil Mechanism:**

The provisions of section 177 of the Companies Act, 2013 read with Rule 6 & 7 of the Companies (Meetings of the Board and its power) Rules, 2013 are not applicable to the company.

**Transfer To Investor Education and Protection Fund (IEPF) Account:**

Pursuant to the provisions of Section 124(6) of the Companies Act, 2013, the dividend which remains unclaimed/ unpaid for a period of seven years from the date of transfer to the unpaid dividend account is required to be transferred to the Investor Education & Protection Fund (IEPF) established by Central Government. No amount was transferred to the Investor Education & Protection Fund (IEPF) established by Central Government & no claim raised in respect of this fund.

**Particulars Of Employees:**

As the Company did not employ any person who was in receipt of remuneration of not less than ₹ 60,00,000 per annum or ₹ 5,00,000 per month during the year under review, the particulars as required under Section 197(12) of the Companies Act, 2013 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, are not given.

**Details of Application / Any Proceeding under the Insolvency and Bankruptcy Code, 2016**

Neither any application was made nor any proceeding pending under the Insolvency and bankruptcy Code, 2016 during the financial year under review.

**Details of Difference Between Amount of the Valuation done at the time of one-time settlement and the Valuation done while taking loan from the banks or financial Institution along with the reasons thereof**

As the Company has not done any one-time settlement during the year under review, hence no disclosure is required.

**Directors' Responsibility Statement:**

As required under clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, the Directors hereby confirm that:

1. in the preparation of the Annual Accounts, the applicable Accounting Standards have been followed together with proper explanations relating to material departures;
2. the Directors had selected such Accounting Policies and applied them consistently and made estimates and judgments which are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at the end of the financial year and of the profit of the company for that period;



3. the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for the prevention and detection of frauds and other irregularities;
4. the Directors had prepared the Annual Accounts on a Going Concern basis;
5. the company being unlisted, sub clause (e) of section 134(5) of the Companies Act 2013 pertaining to laying down internal financial controls is not applicable to the Company ; and
6. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### **Cost Records:**

The Company is required to make & maintain cost records as the threshold limit has been exceeded as specified under sub-section (1) of section 148 of the Companies Act, 2013 & accordingly the company has partially maintained the cost records as prescribed under the provisions of Companies Act, 2013. The same are being updated.

### **Compliance with Secretarial Standards on Board and General Meetings:**

During the financial year, your Company has complied with applicable principles of Secretarial Standards issued by the Institute of Company Secretaries of India.

### **Maternity Benefit:**

The company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961 and has extended all statutory benefits to eligible women employees during the year.

### **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, 2025:

Male Employees: 280 Nos

Female Employees: 343 Nos

Transgender Employees: 0 Nos

### **Industrial Relations:**

The relationship between the employees and the management remained cordial during the year. The Board acknowledges with appreciation, the hard work and efforts put in by the employees of the Company.



**Acknowledgement:**

The Directors express their sincere appreciation to the valued shareholders, bankers and clients for their support.

**Place:** Guwahati

**Date:** The 29<sup>th</sup> day of August, 2025

**For and on behalf of the Board of Directors**

**Dr. N. N. Dutta**

**(Chairman And Managing Director)**

**DIN: 01144271**

**Ms. Mayurakshi Dutta**

**(Executive Director)**

**DIN: 00704808**

# ANNEXURE-I

## Annual Report on CSR Activities:

Sl.N o.	Particulars	Remarks																
1	Brief outline on CSR Policy of the Company.	Your Company has framed its CSR policy whereby the CSR funds will be utilized for the activities specified under schedule VII of the Companies Act, 2013.																
	During the reporting period, the Board of Directors of the Company has allocated the CSR funds for Hygiene & Sanitation																	
2	Composition of the CSR Committee.	<table><tr><th>Sl. No.</th><th>Name of Director Designation/ Nature of Directorship</th><th>Number of meetings of CSR Committee held during the year</th><th>Number of meetings of CSR Committee attended during the year</th></tr><tr><td>1</td><td>Dr. Narendra Nath Dutta (Managing Director), Chairman</td><td>2</td><td>2</td></tr><tr><td>2</td><td>Ms. Mayurakshi Dutta (Whole-time Director)</td><td>2</td><td>2</td></tr><tr><td>3</td><td>Ms. Ganasi Dutta (Director)</td><td>2</td><td>2</td></tr></table>	Sl. No.	Name of Director Designation/ Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year	1	Dr. Narendra Nath Dutta (Managing Director), Chairman	2	2	2	Ms. Mayurakshi Dutta (Whole-time Director)	2	2	3	Ms. Ganasi Dutta (Director)	2	2
Sl. No.	Name of Director Designation/ Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year															
1	Dr. Narendra Nath Dutta (Managing Director), Chairman	2	2															
2	Ms. Mayurakshi Dutta (Whole-time Director)	2	2															
3	Ms. Ganasi Dutta (Director)	2	2															
	The CSR Committee meetings were held on 17.07.2024 & 20.12.2024																	
3	Provide the web-link where the composition of CSR Committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the Company.	<a href="http://www.downtownhospitals.in">www.downtownhospitals.in</a>																
4	Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.	Not applicable																
	(a) Average net profit of the company as per sub-section (5) of section 135.	₹ 7,42,25,900/-																
	(b) Two percent of average net profit of the company as per sub-section (5) of section 135.	₹ 14,84,500/-																
5	(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)]	₹ 14,84,500/-																



- 6 (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project) ₹ 14,84,500/-
- (b) Amount spent in Administrative Overheads Nil
- (c) Amount spent on Impact Assessment, if Applicable Nil
- (d) Total amount spent for the financial year [(a)+(b)+(c)] ₹ 14,84,500/-
- (e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the financial year (₹)	Amount Unspent (₹)			
	Total amount transferred to Unspent CSR Account as per sub-section (6) of section 135		Amount transferred to any fund specified under schedule VII as per second proviso to sub-section (5) of section 135	
	Amount(in ₹)	Date of Transfer	Name of the Fund	Amount(in ₹)
₹ 14,84,500/-	Nil		NA	Nil

(f) Excess amount for set-off if any:

Sl. No.	Particulars	Amount (in ₹)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	₹ 14,84,500/-
(ii)	Total amount spent for the financial year	₹ 14,84,500/-
(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 (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (₹)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (₹)	Amount Spent in the reporting financial year (₹)	Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any		Amount remaining to be spent in succeeding financial years (₹)	Deficiency, if any
					Amount (₹)	Date of transfer		
1	FY-1 (31-03-2024)	Nil	Nil	Nil	Nil		Nil	Nil
2	FY-2 (31-03-2023)	Nil	Nil	Nil	Nil		Nil	Nil
3	FY-3 (31-03-2022)	Nil	Nil	Nil	Nil		Nil	Nil

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

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): N/A

Place: Guwahati  
Date: The 29th day of August, 2025

Ms. Gariasi Dutta  
Director  
DIN: 06638536

Dr. N. N. Dutta  
Chairman CSR Committee  
DIN: 01144271



## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF DOWN TOWN HOSPITAL LIMITED

#### REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

##### **I. OPINION**

We have audited the accompanying Financial Statements of DOWN TOWN HOSPITAL LIMITED, ("the Company"), which comprise the Balance Sheet as at 31st March, 2025, and the Statement of Profit and Loss and the Statement of Cash Flows for the year then ended and Notes to the Financial Statements, including 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 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, 2025 and its Profit and its Cash Flows for the year ended on that date.

##### **II. BASIS FOR OPINION**

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

##### **III. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS**

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

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors 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.

#### **IV. AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF 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 misstatements 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 from 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 systems over financial reporting.

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 relating to events or conditions that may cast a significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's report. However future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

## **V. EMPHASIS OF MATTERS**

1. We draw attention to Note 25.5 of the Financial Statements which states that Trade Receivables & Trade Payables are subject to final adjustments pending receipt of all confirmations. No such confirmation could be provided to us during the course of audit. Our opinion is not modified in respect of this matter.
2. We draw attention to Note 25.10 of the Financial Statements which discloses that the Company had advanced to Excel Construction Pvt. Ltd, Down Town Enterprises Limited, Down Town Consultancy Pvt. Ltd. & provided unsecured loan to Down Town Charity Trust. The aforesaid Advances/loans are yet to be adjusted in the Books. Our opinion is not modified in respect of this matter.
3. We draw attention to Note 25.14 of the Financial Statements which state that the GST paid & Accrued is subject to Reconciliation. Our Report is not modified in respect of this matter.
4. We draw attention to Note 25.15 of the financial statements regarding Bad Debts of Rs. 62,52,600/- written off during the year. Our opinion is not modified in respect of this matter.



## **VI. OTHER MATTERS**

1. The company is yet to get all of its physical shares dematerialized in compliance with the provisions of the Companies (Prospectus and allotment of Securities) Rules, 2014. Our opinion is not modified in respect of this matter.

## **VII. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 we give in the Annexure a Statement on the matters specified in Paragraphs 3 & 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - (d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - (e) On the basis of management representation received, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
  - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to the financial statements.
  - (g) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

In our opinion and according to the information and explanation given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of the Section 197 of the Act. The remuneration paid to any director is



not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The details of pending litigations are contained in Note 25.1 of the Financial Statements.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv. a.) The management has represented that, to the best of its knowledge and belief, 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 or entity, 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;  
  
b) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the Note to the financial statements, no funds have been received by the Company from any person or entity, 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;  
  
c) Based on such audit procedures that were 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 (a) and (b) contain any material misstatement.
  - v. The Company has declared dividend for the year ended 31-03-2025 which is subject to approval of the shareholders in the forth coming Annual General Meeting. The Company has declared & paid dividend for the year ended 31-03-2024. The dividend declared is in accordance with section 123 of the Companies Act, 2013 to the extent it applies to declaration of dividend.



- vi. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1<sup>st</sup> April 2023.

Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility and same has operated throughout the year for all relevant transactions recorded in the software.

Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For M/s Debashis Mitra & Associates  
Chartered Accountants  
Registration No. 318069E

(Diptendra Nath Dutt)

Partner

Membership No: 011665

UDIN: 25011665BMLKDK9849

Place: Guwahati

Dated: The 11<sup>th</sup> day of August 2025



**Annexure A To The Independent Auditor's Report of Even Date on the Financial Statements  
of DOWN TOWN HOSPITAL LIMITED**

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

We have audited the internal financial controls over financial reporting of DOWN TOWN HOSPITAL LIMITED ("the Company") as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by the ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. 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.

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

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



### **Meaning of Internal Financial Controls Over Financial Reporting**

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

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

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

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M/s Debashis Mitra & Associates  
Chartered Accountants  
Registration No. 318069E

(Diptendra Nath Dutt)  
Partner

Membership No: 011665

UDIN: 25011665BMLKDK9849

Place: Guwahati

Date: The 11<sup>th</sup> day of August, 2025



**Annexure referred to in Paragraph VII of the report of even date of the Auditors  
to the Members of DOWN TOWN HOSPITAL LIMITED.  
on the accounts for the year ended 31.03.2025**

- i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.  
(B) The Company has not capitalized any intangible assets in the books of the Company and accordingly, the requirement to report on clause 3(i)(a)(B) of the Order is not applicable to the Company.
- (b) Property, Plant and Equipment have been physically verified by the management during the year and no material discrepancies were identified on such verification.
- (c) The title deeds of immovable properties disclosed in note 12 to the financial statements included in property, plant and equipment are held in the name of the Company.
- (d) The Company has not revalued its Property, Plant and Equipment (including Right of use assets) or intangible assets during the year ended March 31, 2025.
- (e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year. In our opinion the coverage and the procedure of such verification by the management is appropriate. No discrepancies of 10% or more in aggregate for each class of inventory was noticed on such physical verification by the management.  
  
(b) The Company has not been sanctioned working capital limit in excess of Rs. five crores in aggregate from banks and/or financial institutions during the year on the basis of security of current assets of the Company & hence Clause 3(ii) (b) of the Order is not applicable.
- iii) The company has granted loan to a trust covered in the Register maintained under section 189 of the Act. The maximum balance of the loan was Rs.3,14,56,600/- during the year ended 31.03.2025. In addition, the Company has granted advances to three companies covered in the Register maintained under section 189 of the Act.
- iv) We have been informed that Company has not given any loans that attract the provisions of section 185 of the Companies Act, 2013. Further, we have been informed that the company does not have two layers of Investment companies & hence section 186 of the Companies Act, 2013 is not applicable.



- v) The company has not accepted any deposits from the public, under the provisions of section 73 to 76 of the Act and the Rules framed thereunder.
- vi) The Company has partially maintained Cost records prescribed by the Central Government under sub- section (1) of section 148 of the Companies Act, 2013 read with Rules thereunder.
- vii) (a) According to the information and explanations given to us and records of the Company examined by us, in our opinion the company is generally regular in depositing undisputed statutory dues, including provident fund, income tax, goods & service tax, cess, employees state insurance, sales -tax, service tax, customs duty, excise duty, value added tax and any other statutory dues applicable to it with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31st March 2025 for a period of more than six months from the date they became payable.
- (b) According to the information & explanations given to us & records of the Company examined by us as per the income tax portal income tax of ₹ 15,48,600/- and interest of ₹ 9,08,800/-relating to three earlier assessment years is pending for payment as on 31-03-2025. The same is disputed by the company.
- viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on Clause 3(viii) of the Order is not applicable to the Company.
- ix) (a) The Company has not defaulted in repayment of Credit Card dues of HDFC Bank.
- (b) The Company has not been declared wilful defaulter by any bank or financial institution or other lender.
- (c) We have been informed that no fund have been raised on short term basis during the year.
- (d) Since the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, hence clause 3(ix) (d) is not applicable.
- (e) Since the company does not have any subsidiary, associate or joint venture hence the clause 3(ix) (e) of the Order is not applicable to the company.
- (f) Clause 3(ix) (f) of the Order is not applicable to the company.



- x) (a) In our opinion, and according to the information and explanations given to us, the company has not raised any money by way of Initial Public Offer or Further Public Offer (including Debt Instruments) during the year. Hence Clause 3 (x)(a) of the Order is not applicable to the Company.
- (b) The company has not made any Preferential Allotment or Private Placement of shares or convertible Debentures during the year under review.
- xi) (a) During the course of our examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanation given to us, we have neither come across any instance of fraud on or by the Company, noticed or reported during the year, nor have we been informed of such case by the management. Hence Clauses 3 (xi) (a) & (b) of the Order are not applicable.
- (b) As represented to us by the Management, no Whistle-Blower complaints were received during the year by the Company. Hence, Clause 3 (xi) (c) of the Order is not applicable to the Company.
- xii) As the Company is not a Nidhi Company, the Nidhi Rules, 2014 are not applicable to it. Hence the provisions of Clauses 3(xii) (a),(b) & (c) of the Order are not applicable to the Company
- xiii) According to the information & explanation provided to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.
- xiv) The Company is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv) (a) & (b) of the Order is not applicable to the Company.
- xv) According to the information and explanations given to us & records of the Company examined by us, the company has not entered into any non-cash transactions with directors or persons connected with them& hence Clause 3 (xv) of the Order is not applicable to the company
- xvi) (a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 as in our opinion & according to information and explanations given to us the Company is not a Non Banking Financial Company.
- (b) The company has not conducted any Non-Banking Financial or Housing Financial Activities hence Clause 3 (xvi) (b) of the Order is not applicable.



(c) The Company is not a Core Investment company as defined in the Regulations made by Reserve Bank of India & hence Clause 3(xvi) (c) of the Order are not applicable.

(d) We have been informed that the Company does not have more than one CIC. Hence, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company

- xvii) The company has not incurred cash losses in the financial year under review as well as in the immediate preceding year & hence Clause 3(xvii) of the Order is not applicable.
- xviii) There has been no resignation of the Statutory Auditors during the year & hence Clause 3(xviii) of the Order is not applicable.
- xix) On the basis of the financial Ratios disclosed in Note 25.18 to the Financial Statements, ageing & expected dates of realisation of financial assets & payment of financial liabilities, other information accompanying the Financial Statements, to the best of our knowledge and that of the Board of Directors & Management Plans nothing has come to our attention which causes us to believe that any material uncertainty exists as on the date of the Audit Report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the Balance Sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will get discharged by the Company as and when they fall due.
- xx) (a) The company has spent an amount of Rs. 14,84,500/- during the year on Corporate social responsibility (CSR) in compliance with provisions of the section 135 of the Companies Act, 2013. The same has been disclosed in note 25.2 to the financial statements.
- xxi) The company is not a Holding Company & hence does not prepare any Consolidated Financial Statement. Thus Clause 3(xxi) of the Order is not applicable.

For M/s Debashis Mitra & Associates  
Chartered Accountants  
Registration No. 318069E

(Diptendra Nath Dutt)  
Partner

Membership No: 011665

UDIN: 25011665BMLKDK9849

Place: Guwahati

Date: The 11<sup>th</sup> day of August, 2025

**BALANCE SHEET AS ON 31-03-2025**

<b>Particulars</b>	<b>Notes</b>	<b>As at 31.03.2025</b> ( ₹ )	<b>As at 31.03.2024</b> ( ₹ )
<b>I. <u>EQUITY AND LIABILITIES</u></b>			
<b>1 <u>Shareholders' funds</u></b>			
(a) Share capital	3	30,259,000	30,000,000
(b) Reserves & surplus	4	606,261,600	549,436,100
<b>TOTAL</b>		<b>636,520,600</b>	<b>579,436,100</b>
<b>2 <u>Non-current liabilities</u></b>			
(a) Deferred tax liabilities		16,187,000	16,074,100
(b) Long Term Borrowings	5	68,773,200	-
(c) Other Long term liabilities	6	13,414,600	9,818,600
(d) Long Term Provisions	7	16,837,800	17,400,700
<b>TOTAL</b>		<b>115,212,600</b>	<b>43,293,400</b>
<b>3 <u>Current liabilities</u></b>			
(d) Short Term Borrowings	8	882,000	-
(a) Trade payables			
(A) Total outstanding dues of micro enterprises and small enterprises	9	22,068,300	14,166,900
(B) Total outstanding dues for creditors other than micro enterprises and small enterprises		132,910,800	99,681,300
(b) Other Current Liabilities	10	13,953,100	16,940,900
(c) Short-term provisions	11	3,402,100	559,300
<b>TOTAL</b>		<b>173,216,300</b>	<b>131,348,400</b>
<b>II. <u>ASSETS</u></b>			
<b>1 <u>Non-current assets</u></b>			
(a) <b>Property , Plant and Equipment and Intangible assets</b>			
(i) Property, Plant and Equipment	12	491,452,300	479,619,000
(ii) Capital Work-in- Progress	12	107,850,900	11,876,500
(b) Non-current investments	13	147,200	147,200
(c) Long-term loans and advances	14	55,476,200	42,401,700
(d) Other Non Current assets	15	16,865,800	4,923,400
<b>TOTAL</b>		<b>671,792,400</b>	<b>538,967,800</b>
<b>2 <u>Current assets</u></b>			
(a) <b>Inventories</b>			
(i) Stock -in-trade		11,134,800	10,669,800
(ii) Finished goods		7,211,500	7,477,000
(b) Trade receivables	16	162,654,300	124,772,700
(c) Cash & cash equivalents	17	69,375,900	68,453,800
(d) Short-term loans and advances	18	2,780,600	3,736,800
<b>TOTAL</b>		<b>253,157,100</b>	<b>215,110,100</b>
<b>TOTAL</b>		<b>924,949,500</b>	<b>754,077,900</b>

Summary of Significant accounting policies

The accompanying notes 1 to 25 are an integral part of the financial statements

Place: Guwahati

Date: The 11th day of August , 2025

Dr. N N Dutta, Chairman & Managing Director  
DIN: 01144271

Mayurakshi Dutta, Executive Director  
DIN : 00704808

For M/s DEBASHIS MITRA & ASSOCIATES  
Chartered Accountants  
Registration No.318069E

Diptendra Nath Dutt  
(Partner)

Membership No.011665

UDIN : 25011665BMLKDK9849

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025**

Particulars	Note	For the Year ended	For the Year ended
		31.03.2025	31.03.2024
		(₹)	(₹)
<b>1 Revenue from operations</b>	<b>19</b>	907,013,500	861,523,900
<b>2 Other income</b>	<b>20</b>	7,327,600	4,385,500
<b>3 Total Revenue (1+ 2)</b>		<b>914,341,100</b>	<b>865,909,400</b>
<b>4 Expenses:</b>			
Cost of Materials Consumed		65,316,500	65,721,500
Purchases of Pharmacy Items		105,995,300	98,836,800
Changes in inventories of Stock-in-Trade (Pharmacy)		(465000)	(1272000)
Changes in inventories of Stock-in-Trade (Others)		265,500	(839300)
Employee benefits expenses	<b>21</b>	192,719,200	176,823,900
Finance cost	<b>22</b>	-	25,000
Depreciation	<b>12</b>	30,388,100	30,979,100
CSR expenditure	<b>23</b>	1,484,500	1,157,300
Other expenses	<b>24</b>	432,686,600	407,008,400
<b>Total expenses</b>		<b>828,390,700</b>	<b>778,440,700</b>
<b>5 Profit before exceptional items and tax (3-4)</b>		<b>85,950,400</b>	<b>87,468,700</b>
<b>6 Prior period adjustments</b>		-	(789000)
<b>7 Profit before tax (5 - 6 )</b>		85,950,400	88,257,700
<b>8 Tax expense:</b>			
(1) Current tax		27,514,100	27,847,200
(2) Deferred tax		112900	(1181400)
<b>9 Profit for the Year (7-8)</b>		<b>58,323,400</b>	<b>61,591,900</b>
<b>10 Earnings per equity share</b>			
(i) Basic		19	21
(ii) Diluted		19	21

The accompanying notes 1 to 25 are an integral part of the financial statements

Place: Guwahati

Date: The 11<sup>th</sup> day of August, 2025

Dr. N N Dutta, Chairman & Managing Director  
DIN: 01144271

Mayurakshi Dutta, Executive Director  
DIN : 00704808

For M/s DEBASHIS MITRA & ASSOCIATES  
Chartered Accountants  
Registration No.318069E

Diptendra Nath Dutt  
(Partner)  
Membership No.011665  
UDIN : 25011665BMLKDK9849

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025**

Particulars	For the Year Ended 31st March, 2025		For the Year Ended 31st March, 2024	
	(₹)	(₹)	(₹)	(₹)
<b><u>Cash Flows from operating activities</u></b>				
Profit before taxes	85950400		88257700	
Add:				
Depreciation	30388100		30979100	
Finance cost	-		25000	
Less: Profit from Sale of Medical Equipment	(2819500)			
	113519000		119261800	
Cash Generated from operations before working capital changes				
(Increase)/Decrease in Trade Receivables	(37881600)		(11736100)	
(Increase)/Decrease in loans and advances	(12118300)		48962400	
Increase/(Decrease) in Other current assets	16800		(16600)	
(Increase)/Decrease in Inventories	(199500)		(2111300)	
Increase/(Decrease) in Trade Payables	41130900		13993100	
Increase/(Decrease) in Other current liabilities	608200		4961500	
Increase /(Decrease) in provision	2279900		1492500	
Total	107355400		174807300	
Income taxes paid	(30249500)		(27847200)	
<b>Net cash from operating activities</b>		<b>77105900</b>		<b>146960100</b>
<b><u>Cash Flows from investing activities</u></b>				
Proceeds from sale of asset	4151900		67600	
Purchase of fixed assets	(43553800)		(253123500)	
Capital Work in Progress	(95974400)		(6878000)	
<b>Net cash used in investing activities</b>		<b>(135376300)</b>		<b>(259933900)</b>
<b><u>Cash Flows from financing activities</u></b>				
Repayment of Short-term borrowing			(25000)	
Loan Processing fee paid			(3000000)	
Dividend paid	(3000000)			
Share Capital	259000			
Share Premium	4237500			
Availment of HDFC Term Loan	69655200			
<b>Net cash used in financing activities</b>		<b>71151700</b>		<b>(3025000)</b>
<b>Notes forming Part of the Financial Statement for the period ended 31.03.2025(contd.)</b>				
	12881300		(115998800)	
Cash and Cash equivalent at the beginning of the year	69820600		185819400	
Cash and Cash equivalent at the end of the year	82701900		69820600	

The accompanying notes 1 to 25 are an integral part of the financial statements

Place: Guwahati

Date: The 11<sup>th</sup> day of August, 2025

Dr. N N Dutta, Chairman & Managing Director  
DIN: 01144271

Mayurakshi Dutta, Executive Director  
DIN : 00704808

For M/s DEBASHIS MITRA & ASSOCIATES  
Chartered Accountants  
Registration No.318069E

Diptendra Nath Dutt  
(Partner)  
Membership No.011665  
UDIN : 25011665BMLKDK9849

**Notes forming Part of the Financial Statements for the year ended 31.03.2025****1. CORPORATE INFORMATION**

down town hospital limited is incorporated under the Companies Act, 1956. The main objectives of the Company are to establish & carry on business of sophisticated & modern hospital including carrying on business ancillary to running of hospitals & to carry on the business of tourism & real estate.

**2 SIGNIFICANT ACCOUNTING POLICIES:****2.1 Basis of Accounting and Preparation of Financial Statements**

The financial statements of the company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013 read together with the Companies (Accounting Standards) Rules, 2021 and presentation requirements of Division I of Schedule III to the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention on accrual basis. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

**2.2 Use of Estimates:**

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make judgments estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known/ materialize.

**2.3 Properties, Plant & Equipment:****Tangible Assets & Depreciation**

Tangible assets are stated at purchase cost together with any incidental expenses of acquisition / installation.

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.

Depreciation on tangible assets is provided on written down method on prorata basis as per the useful lives prescribed in Schedule II of the 2013 Act.

Freehold Land is not depreciated.

Profit or loss on disposal of fixed assets is recognized in Statement of Profit of Loss.



**Notes forming Part of the Financial Statements for the year ended 31.03.2025(contd.)**

**2.4 Investments:**

All the investments of the Company are in the nature of long-term investments and are carried at cost in the financial statements.

**2.5 Inventories:**

Inventories are valued at lower of cost or net realizable value on FIFO basis. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

**2.6 Government Grants:**

The Government Grants are in the nature of promoters' contribution and have therefore been credited to Capital Reserve and treated as part of Shareholders' Funds.

**2.7 Revenue Recognition:**

All items of revenue are recognized in accordance with the Accounting Standard (AS-9) under the Companies (Accounting Standards) Rules, 2006. Accordingly, where there are uncertainties in the ascertainment / realisation of income the recognition of the related revenue is postponed till the time of actual receipt.

**2.8 Bonus:**

Bonus to employees have been determined and provided for in the financial Statements as per the Payment of Bonus Act, 1972 and past practices followed.

**2.9 Income From Bank Deposits**

Interest income from Bank Deposits is accounted, together with the tax credit in the statement of Profit & Loss on a time proportion basis taking into account the amount outstanding and the rate applicable

**2.10 Income From Investments**

Income from investment is made on accrual basis, income from dividends is recognized when right to receive such dividend is established

**2.11 Cash & Cash Equivalents**

In the Cash Flow Statement, cash and cash equivalents includes Demand Deposit with banks with original maturities of less or more than one year.

**2.12 Employee Benefits:**

Short term employee benefits based on expected obligation on undiscounted basis are recognized as expense in the statement of Profit and Loss of the period in which the related service is rendered.



Notes forming Part of the Financial Statements for the year ended 31.03.2025(contd.)

**Post Employment Benefits**

**a. Defined Contribution Plan**

The company's contribution paid/ payable during the year for Provident Fund, Family Pension Fund, Deposit Linked Insurance Plan & Employees State Insurance Scheme are recognized as expenses in the Statement of Profit & Loss. The employees of the company make monthly fixed contributions to the above schemes equal to a specified percentage of the covered employee's salary.

**b. Defined Benefit Plan**

(i) **Gratuity:** Provision towards Gratuity is made on the basis of actuarial valuation at the end of the financial year, by an actuary in terms of Accounting Standard (AS) 15 - Employees Benefits issued under the Companies (Accounting Standards) Rules, 2006.

(ii) **Leave Encashment:** The Company does not provide for any leave encashment.

**2.13 Impairment of Tangible Assets**

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognized, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future Cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognized for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, except in case of revalued assets.

**2.14 Provision & Contingent Liability:**

(i) A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on management estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

(ii) Liabilities which are material and whose future outcome cannot be ascertained with reasonable accuracy are treated as contingencies and disclosed in the Notes to Financial Statements.

**2.15 Cash Flow Statement:**

(i) The cash flow statement has been prepared under the indirect method.

**Notes forming part of the Financial Statements for the year ended 31.03.2025 (contd.)****NOTE 3: SHARE CAPITAL****Particulars****As at 31.03.25****As at 31.03.24****(₹.)****(₹.)****Authorised Share**

1,00,00,000 Equity Shares of Rs. 10/- each

100,000,000

50,000,000

**Issued, Subscribed & Fully Paid -UP**

30,25,900 Equity Shares of Rs. 10/- each

30,259,000

30,000,000

**30,259,000****30,000,000**

The Company has only one class of shares referred to as equity share having a par value of ₹10/-. Each holder of equity shares is entitled to one vote per share.

The Company declares & pays dividend in Indian Rupees. The Dividend proposed by the Directors is subject to approval of the shareholders in the ensuing Annual General Meeting. The Board of Directors proposed a final Dividend of ₹ 1/- per equity share.

**NOTE 3 A**

The reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2025 and march 31, 2024 is set out below:

Particulars	As at 31.03.2025 Equity Shares		As at 31.03.2024 Equity Shares	
	Number	(₹.)	Number	(₹.)
Shares outstanding at the beginning of the year	3,000,000	30,000,000	3,000,000	30,000,000
Add: Share Alloted during the year	25,900	259000	-	-
Shares outstanding at the end of the year	30259000	30259000	3,000,000	30,000,000

**NOTE 3 B****The Shareholders holding more than 5% Share in a company**

Sl No	Name of Shareholder	As at 31.03.2025		As at 31.03.2024	
		No. of Shares held	% Holding	No. of Shares held	% Holding
1	DR. NARENDRA NATH DUTTA	2075110	68.58	2043210	68.11
2	3A FINANCIAL SERVICES LIMITED	152315	5.03	152415	5.08

**NOTE 3C****Details of Aggregate Equity Shares issued during the last Five Years**

For the Period from 01.04.2020 to 31.03.2025				For the Period from 01.04.2019 to 31.03.2024			
No. of Shares allotted on 16.09.2024	Face Value per share	Premium per share	Total		Face Value per share	Premium per share	Total
	(₹.)	(₹.)	(₹.)		(₹.)	(₹.)	(₹.)
25,900	10.00	163.61	44,96,500	-	-	-	-

**Notes forming part of the Financial Statements for the year ended 31.03.2025 (contd.)****NOTE 3D****Details of Shares held by the promoters at the end of the year 31.03.2025**

Sl No	Name of Promoter	No. of Share at the beginnig of the year	Change During the year	No. of Share at the end of the year	% of total Share	% Change During year
1	DR. NARENDRA NATH DUTTA	2043210	31,900	20,75,110	68.58	0.47
2	MRS. BANDANA DUTTA	109000	-	109000	3.6	0.03

**Details of Shares held by the promoters at the end of the year 31.03.2024**

Sl No	Name of Promoter	No. of Share at the beginnig of the yr.	Change During the yr	No. of Share at the end of the yr.	% of total Share	% Change During yr
1	DR. NARENDRA NATH DUTTA	2043210	-	2,043,210	68.11	-
2	MRS. BANDANA DUTTA	109000	-	109000	3.63	-

**NOTE 4: RESERVES & SURPLUS****Particulars****As at 31.03.25**  
(₹.)**As at 31.03.24**  
(₹.)**a. Securities Premium Account**

Opening Balance	5,360,000	5,360,000
(+) Current Year	4,237,500	-
Closing Balance	9,597,500	5,360,000

**b. Investment Allowance Reserve**

Opening Balance	969,500	969,500
Closing Balance	969,500	969,500

**c. General Reserve**

Opening Balance	82,390,000	73,564,200
(+) Current Year Transfer	8,595,000	8,825,800
Closing Balance	90,985,000	82,390,000

**d. Subsidy Reserves****(Grant for Nursing School)**

Opening Balance	8,071,000	8,071,000
Closing Balance	8,071,000	8,071,000

**e. Surplus /(deficit)in the Profit & Loss Statement**

Opening balance	452,645,600	402,879,500
(+) Net Profit/(Net Loss) For the current year	58,323,400	61,591,900
(-) Dividend	(3000000)	(3000000)
(-) Transfer to Reserves	(8595000)	(8825800)
(-) Income Tax Refundable relating to earlier years written off	(2735400)	-
Closing Balance	496,638,600	452,645,600

**Total (a+b+c+d+e)****606,261,600**      **549,436,100**

**Notes forming part of the Financial Statements for the year ended 31.03.2025 (contd.)****NOTE 5: LONG TERM BORROWINGS**

	<u>As at 31.03.25</u>	<u>As at 31.03.24</u>
	(₹)	(₹)
Term Loan from HDFC Bank	18,773,200	-
<b>Rate of Interest</b> on 31.03.2025 : Floting Interest rate linked to Policy		
<b>Rate Nature of Security</b> :The Loan is secured by assignment of receivables arising from the premises (dee tee tower) and such other security on the premises acceptable to the Bank .		
Term Loan from HDFC Bank	50,000,000	-
<b>Rate of Interest</b> on 31.03.2025 : 8.5%.3m Repo rate 6.25%+spread 2.25%		
<b>Nature of Security</b> : (i). The Loan is secured by equitable mortgage of DT Tower G.S. Road Rukminigaon Mouza Beltola Dag No. 209(old) 195(new), Of Patta No. 52(old), 330(new), Rev. Vill - Sahar Rukminigaon, Mouza Beltola, District Kamrup (m), Assam Down Town Hospital Guwahati, Assam 781006 (ii) Dag No. 3004,3005,3007,3008 Vill 1 No Maidamgaon Patta No. 198 Beltola, Guwahati Assam 781009 and guaranteed by Five Directors of the company.		
<b>Total</b>	<b>68,773,200</b>	<b>-</b>

**NOTE 6: OTHER LONG TERM LIABILITIES**

<u>Particulars</u>	<u>As at 31.03.25</u>	<u>As at 31.03.24</u>
	(₹)	(₹)
Security Deposits	1,34,14,600	9,818,600
<b>Total</b>	<b>1,34,14,600</b>	<b>9,818,600</b>

**NOTE 7: LONG TERM PROVISIONS**

<u>Particulars</u>	<u>As at 31.03.25</u>	<u>As at 31.03.24</u>
	(₹)	(₹)
Provision for Employee Benefit	1,68,37,800	17,400,700
<b>Total</b>	<b>1,68,37,800</b>	<b>17,400,700</b>

**NOTE 8: SHORT TERM BORROWINGS**

	<u>As at 31.03.25</u>	<u>As at 31.03.24</u>
	(₹)	(₹)
Current maturity of long term debts of HDFC Term Loan	882,000	-
	882,000	-

**NOTE 9 :TRADE PAYABLE**

<u>Particulars</u>	<u>As at 31.03.25</u>	<u>As at 31.03.24</u>
	(₹)	(₹)
Trade payables	154,979,100	113,848,200
<b>Total</b>	<b>154,979,100</b>	<b>113,848,200</b>

**Notes forming Part of the Financial Statements for the year ended 31.03.2025(contd.)****Trade Payable ageing schedule  
as at 31st March, 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 (Amount Rs)
i) MSME	2,20,59,300	9,000	-	-	2,20,68,300
ii) Others	128,495,600	511,800	530,700	3,372,700	132,910,800
iii) Dispute Dues	-	-	-	-	-
MSME	-	-	-	-	-
iv) Disputed Dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	<b>15,05,54,900</b>	<b>5,20,800</b>	<b>5,30,700</b>	<b>33,72,700</b>	<b>15,49,79,100</b>

**Trade Payable ageing schedule  
as at 31st March, 2024**

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 (Amount Rs)
i) MSME	12,801,700	757,400	206,900	400,900	14,166,900
ii) Others	92,873,400	1,708,500	3,633,800	1,465,600	99,681,300
iii) Dispute Dues	-	-	-	-	-
MSME	-	-	-	-	-
iv) Disputed Dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	<b>105,675,100</b>	<b>2,465,900</b>	<b>3,840,700</b>	<b>1,866,500</b>	<b>113,848,200</b>

**NOTE 10: OTHER CURRENT LIABILITIES**

<b>Particulars</b>	<b>As at 31.03.25</b>	<b>As at 31.03.24</b>
	(₹)	(₹)
(a) Customer Advance	1,237,000	4,367,000
(b) Unpaid dividends	113,900	126,700
<b>(c) Other payables</b>		
(i) Statutory remittances (Contributions to PF and ESIC, Taxes, GST, etc.)	11,556,700	10,233,700
(ii) HDFC credit card loans	22,500	21,500
(iii) Interest Accrued and due on MSME	893,000	2,192,000
(iv) Interest Accrued but not due on term loans from HDFC bank	130,000	-
<b>Total</b>	<b>13,953,100</b>	<b>16,940,900</b>



## Notes forming Part of the Financial Statement for the year ended 31.03.2025(contd.)

## Note 12

## Non-current assets

## Property, Plant and Equipment

PARTICULARS	GROSS BLOCK			DEPRECIATION					NET BLOCK		
	As at 1st April, 2024(₹)	Additions during the Period (₹)	Sale/ Adjustments during the period (₹)	As on 31st March 2025 (₹)	As at 1st April, 2024(₹)	Depreciation for the current period (₹)	Sale/adjustments during the period (₹)	Total Depreciation provided during the period (₹)	As on 31st March 2025 (₹)	As at 1st April, 2024(₹)	As on 31st March 2025 (₹)
FREEHOLD LAND (AT COST)	248,012,124	-	-	248,012,124	-	-	-	-	-	248,012,124	248,012,124
	772,124	-	-	772,124	-	-	-	-	-	772,124	772,124
SITE DEVELOPMENT	255,756,022	18,190,387	-	273,946,409	149,354,374	5,251,598	-	5,251,598	154,605,972	106,401,648	119,340,437
ROAD	486,440	-	-	486,440	485,110	-	-	-	485,110	1,330	1,330
AIR CONDITIONERS	51,649,585	848,444	-	52,498,029	38,409,447	2,359,686	-	2,359,686	40,769,133	13,240,138	11,728,896
FURNITURE & FIXTURES	21,777,955	2,759,677	-	24,537,632	17,308,633	1,869,908	-	1,869,908	19,178,542	4,469,322	5,359,090
ELECTRICAL INSTALLATIONS	24,846,282	1,160,688	-	26,006,970	21,483,524	914,927	-	914,927	22,398,451	3,362,758	3,608,519
OFFICE EQUIPMENTS	275,182	-	-	275,182	191,290	36,059	-	36,059	227,348	83,892	47,834
MEDICAL EQUIPMENTS	338,719,779	13,867,858	14,000,000	338,587,637	264,638,100	14,318,395	12,667,707	1,650,689	266,288,788	74,081,679	72,298,849
MOTOR VEHICLES	11,653,586	-	-	11,653,586	8,701,849	942,105	-	942,105	9,643,954	2,951,737	2,009,632
TELEVISIONS	3,813,953	193,000	-	4,006,953	3,326,411	204,561	-	204,561	3,530,972	487,542	475,981
TUBEWELL	1,262,018	2,094,134	-	3,356,152	994,402	127,531	-	127,531	1,121,933	267,616	2,234,219
EPABX SYSTEM/ INTERCOM	3,838,534	22,184	-	3,860,718	3,531,259	32,144	-	32,144	3,563,402	307,275	297,316
LIFTS	22,195,067	-	-	22,195,067	15,462,240	1,001,687	-	1,001,687	16,463,927	6,732,827	5,731,140
WASHING MACHINES	328,192	-	-	328,192	292,465	4,046	-	4,046	296,511	35,727	31,681
MUSIC SYSTEMS	33,340	-	-	33,340	31,673	-	-	-	31,673	1,667	1,667
WATER COOLERS	87,393	-	-	87,393	69,856	1,472	-	1,472	71,327	17,537	16,066
BOOKS & PERIODICALS	4,130,239	488,978	-	4,619,217	2,453,219	146,423	-	146,423	2,599,642	1,677,020	2,019,575
FILTERS	244,840	57,549	-	302,389	210,378	2,953	-	2,953	213,331	34,462	89,058
FIRE FIGHTING EQUIPMENTS	7,491,517	-	-	7,491,517	7,138,064	-	-	-	7,138,064	353,453	353,453
TIME KEEPING MACHINES	316,820	-	-	316,820	245,169	27,575	-	27,575	272,744	71,651	44,076
CAMERA	330,841	-	-	330,841	313,879	-	-	-	313,879	16,962	16,962
COMPUTERS	12,394,842	689,856	-	13,084,698	11,283,492	732,141	-	732,141	12,015,633	1,111,349	1,069,065
SOFTWARE	311,900	-	-	311,900	285,610	-	-	-	285,610	26,290	26,290
UPS	3,800,471	550,758	-	4,351,229	3,573,657	248,063	-	248,063	3,821,720	226,814	529,509
INVERTERS	84,722	-	-	84,722	67,400	3,892	-	3,892	71,292	17,322	13,430
REFRIGERATORS	1,486,476	35,380	-	1,521,856	1,106,931	32,458	-	32,458	1,139,389	379,545	382,467
SCRUBBING MACHINES	41,602	-	-	41,602	40,137	-	-	-	40,137	1,465	1,465
PROJECTOR HEAD	451,448	-	-	451,448	429,282	-	-	-	429,282	22,166	22,166
BRADMA CASH TRAC	88,000	13,491	-	101,491	84,547	2,081	-	2,081	86,628	3,453	14,863
PCO MONITORS	45,000	-	-	45,000	42,750	-	-	-	42,750	2,250	2,250
AMPLIFIERS	704,215	-	-	704,215	551,885	69,554	-	69,554	621,439	152,330	82,776
DEEP FREEZERS	111,675	-	-	111,675	53,852	10,275	-	10,275	64,128	57,823	47,547
SAFETY LOCKERS	18,258	-	-	18,258	17,408	-	-	-	17,408	850	850
FAX MACHINES	40,453	-	-	40,453	38,024	181	-	181	38,205	2,429	2,248
COFFEE MACHINES	21,800	-	-	21,800	20,710	-	-	-	20,710	1,090	1,090
METAL DETECTORS	22,387	-	-	22,387	21,268	-	-	-	21,268	1,119	1,119



Notes forming Part of the Financial Statement for the year ended 31.03.2025 (contd.)

## Note 12

## Non-current assets

## Property, Plant and Equipment

Property, Plant and Equipment	GROSS BLOCK			DEPRECIATION				NET BLOCK			
	As at 1st April, 2024(₹)	Additions during the Period (₹)	Sale/ Adjustments during the period (₹)	As on 31st March 2025 (₹)	As at 1st April, 2024(₹)	Depreciation for the current period (₹)	Sale/adjustm ents during the period (₹)	Total Depreciation provided during the period (₹)	As on 31st March 2025 (₹)	As at 1st April, 2024(₹)	As on 31st March 2025 (₹)
PARTICULARS											
DIESEL BURNERS	42,739	-	-	42,739	40,602	-	-	-	40,602	2,137	2,137
VOLTAGE STABILISERS	622,582	-	-	622,582	589,329	-	-	-	589,329	33,253	33,253
SOLAR WATER HEATERS	221,540	-	-	221,540	210,463	-	-	-	210,463	11,077	11,077
UTENSILS	681,678	1,084,232	-	1,765,910	406,893	267,169	-	267,169	674,062	274,785	1,091,848
XEROX MACHINES	304,934	207,000	-	511,934	288,034	44,811	-	44,811	332,845	16,900	179,089
D.G. SET	17,609,175	-	-	17,609,175	16,489,013	130,469	-	130,469	16,619,482	1,120,162	989,693
INCINERATORS	874,000	-	-	874,000	851,719	-	-	-	851,719	22,281	22,281
INCUBATORS	290,000	-	-	290,000	275,500	-	-	-	275,500	14,500	14,500
MOBILE PHONES	239,617	130,678	-	370,295	210,623	39,174	-	39,174	249,797	28,994	120,498
WASTE TREATMENT PLANT	68,000	-	-	68,000	64,600	-	-	-	64,600	3,400	3,400
WATER PLANTS	2,708,395	-	-	2,708,395	2,102,898	501,449	-	501,449	2,604,347	605,497	104,048
GAS BURNERS	798,575	-	-	798,575	758,646	-	-	-	758,646	39,929	39,929
WEIGHING SCALE	14,900	-	-	14,900	14,155	-	-	-	14,155	745	745
EFFLUENT TREATMENT PLANT FOR POLLUTION CONTROL	5,929,706	-	-	5,929,706	5,633,221	-	-	-	5,633,221	296,485	296,485
BRIDGES	10,281,664	-	-	10,281,664	5,224,130	349,542	-	349,542	5,573,672	5,057,534	4,707,992
FLOOR CLEANER	235,591	-	-	235,591	223,811	-	-	-	223,811	11,780	11,780
AUTOMATIC VOLTAGE CONTROLLERS	763,504	-	-	763,504	725,329	-	-	-	725,329	38,175	38,175
AQUARIUM	30,550	-	-	30,550	29,023	-	-	-	29,023	1,527	1,527
GYMNASIUM EQUIPMENTS	64,710	-	-	64,710	61,474	-	-	-	61,474	3,236	3,236
BAKERY EQUIPMENTS	253,105	-	-	253,105	240,450	-	-	-	240,450	12,655	12,655
PEST O FLASH MACHINE	9,992	-	-	9,992	9,493	-	-	-	9,493	499	499
GAME EQUIPMENTS	15,601,402	-	-	15,601,402	13,978,996	206,143	-	206,143	14,185,139	1,622,406	1,416,263
BOWLING LANES	6,156,000	-	-	6,156,000	5,950,895	-	-	-	5,950,895	205,105	205,105
ESCALATORS	9,682,801	-	-	9,682,801	9,208,798	-	-	-	9,208,798	474,003	474,003
CC TV	2,896,863	5,643	-	2,902,506	1,616,491	202,346	-	202,346	1,818,837	1,280,372	1,083,669
SEWING MACHINE	16,235	-	-	16,235	15,639	-	-	-	15,639	596	596
WATER HEATER	1,081,600	-	-	1,081,600	339,107	135,259	-	135,259	474,366	742,493	607,234
BILLIARD TABLE	100,000	-	-	100,000	95,000	-	-	-	95,000	5,000	5,000
WATER FALL	2,226,829	1,153,852	-	3,380,681	86,465	142,690	-	142,690	229,155	2,140,364	3,151,526
GEYSER	231,093	-	-	231,093	64,784	29,365	-	29,365	94,149	166,309	136,944
TOTAL	1,097,682,900	43,553,800	14,000,000	1,127,236,700	618,063,900	30,388,100	12,667,700	17,720,400	635,784,300	479,619,000	491,452,300
Figures for the previous year	84,532,280	253,123,500	763,504	1,097,682,900	587,780,700	30,979,100	695,838	30,283,200	618,063,900	257,542,200	479,619,000



Notes forming Part of the Financial Statement for the year ended 31.03.2025 (contd.)

Non-current assets

Capital Work-in-Progress

PARTICULARS	GROSS BLOCK			DEPRECIATION					NET BLOCK	
	As at 1st April, 2024(₹)	Additions during the Period (₹)	Sale/ Adjustments during the period (₹)	As on 31st March 2025 (₹)	As at 1st April, 2024(₹)	Depreciation for the current period (₹)	Sale/adjustments during the period (₹)	Total Depreciation provided during the period (₹)	As on 31st March 2025 (₹)	As on 31st March 2024 (₹)
CAPITAL WORK-IN-PROGRESS	11,876,500	95,974,400	-	107,850,900	-	-	-	-	11,876,500	107,850,900
TOTAL	11,876,500	95,974,400	-	107,850,900	-	-	-	-	11,876,500	107,850,900
Figures for the previous year	4,998,500	6,878,000	-	11,876,500	-	-	-	-	11,876,500	11,876,500

**Notes forming part of the Financial Statements for the year ended 31.03.2025(contd.)****NOTE 11: SHORT TERM PROVISIONS****Particulars**

	<u>As at 31.03.25</u>	<u>As at 31.03.24</u>
	(₹)	(₹)
<b>Others</b>		
Provision For Employee Benefit	3,402,100	559,300
<b>Total</b>	<u>3,402,100</u>	<u>559,300</u>

**NOTE 13: NON-CURRENT INVESTMENTS****Particulars**

	<u>As at 31.03.25</u>	<u>As at 31.03.24</u>
	(₹)	(₹)
<b>Non-trade investments (valued at cost unless stated otherwise)</b>		
<b>Investment in equity instruments</b>		
I. QUOTED	136,200	136,200
II. UNQUOTED	11,000	11,000
	<u>147,200</u>	<u>147,200</u>

The details of non-current trade investments in equity instruments as at March 31, 2025 and March 31, 2024 are as follows:

**I. QUOTED**

a) 1440 Equity shares of ₹10/- each of Industrial Development Bank of India fully paid-up

<u>As at 31.03.25</u>	<u>As at 31.03.24</u>
(₹)	(₹)
77.7	83.34

b) 1600 Equity Shares of ₹10/- each of Uco Bank issued at a premium of '2/- fully paid-up

<u>As at 31.03.25</u>	<u>As at 31.03.24</u>
(₹)	(₹)
35.7	55.18

**II. UNQUOTED**

a) 1100 equity shares of ₹10/- each of Down Town Enterprise Ltd., Guwahati fully paid-up

**Notes forming part of the Financial Statements for the year ended 31.03.2025(contd.)****NOTE 14: LONG TERM LOANS & ADVANCES****Particulars**

	<u>As at 31.03.25</u>	<u>As at 31.03.24</u>
	(₹)	(₹)
(A) Capital Advance	33,124,100	22,500
(Unsecured, considered good)	33,124,100	22,500
<b>(B) Loans and advances to related parties note 23.10</b>		
Unsecured, considered good	17,805,300	36,884,200
	17,805,300	36,884,200
<b>(C) Other Loans and Advances</b>		
Advances to suppliers	546,800	1,495,000
(Unsecured, considered good)		
Other Advances	4,000,000	4,000,000
	4,546,800	5,495,000
<b>Total (a+b+c)</b>	<b>55,476,200</b>	<b>42,401,700</b>

**NOTE 15: OTHER NON CURRENT ASSETS****Particulars**

	<u>As at 31.03.25</u>	<u>As at 31.03.24</u>
	(₹)	(₹)
<b>(A) Security Deposits</b>		
Unsecured, considered good	3,539,800	3,556,600
	3,539,800	3,556,600
<b>Unsecured, considered good unless stated otherwise</b>		
(B) Non-current bank balances	13,326,000	1,366,800
<b>Total</b>	<b>13,326,000</b>	<b>1,366,800</b>
<b>Total (a+b)</b>	<b>16,865,800</b>	<b>4,923,400</b>

**NOTE 16: Trade receivables**

	<u>As at 31.03.25</u>	<u>As at 31.03.24</u>
	(₹)	(₹)
<b>Current</b>		
Unsecured, considered good	162,654,300	124,772,700
<b>Total</b>	<b>162,654,300</b>	<b>124,772,700</b>



**Notes forming part of the Financial Statements for the year ended 31.03.2025(contd.)**

**Trade receivables ageing schedule  
as at 31st March, 2025**

Particulars	Outstanding for following periods from due date of Payment					
	Less than 6 month	6 months- 1 year	1-2 years	2-3 years	More than 3 years	Total (Amount Rs)
Undisputed trade receivables considered goods	76,510,600	28,711,400	14,851,800	11,125,500	31,455,000	162,654,300
Undisputed trade receivables considered doubtful	-	-	-	-	-	-
Disputed trade receivables considered good	-	-	-	-	-	-
Disputed trade receivables considered doubtful	-	-	-	-	-	-

**Trade receivables ageing schedule  
as at 31st March, 2024**

Particulars	Outstanding for following periods from due date of Payment					
	Less than 6 month	6 months- 1 year	1-2 years	2-3 years	More than 3 years	Total (Amount Rs)
Undisputed trade receivables considered goods	65,157,800	14,338,600	12,995,300	7,448,100	24,832,900	124,772,700
Undisputed trade receivables considered doubtful	-	-	-	-	-	-
Disputed trade receivables considered good	-	-	-	-	-	-
Disputed trade receivables considered doubtful	-	-	-	-	-	-

**NOTE 17: Cash and bank balances**

**Cash and cash equivalents: 31.03.2025 31.03.2024 31.03.2025 31.03.2024**

Balances with banks				
On current accounts	-	-	18,748,600	15,636,000
On Savings accounts	-	-	26,400	534,000
UCO CSR accounts	-	-	10,200	474,500
On unpaid dividend account	-	-	186,900	194,200
Cash on hand			1,474,000	115,000
	-	-	20,446,100	16,953,700

**Other bank balances:**

- Deposits with remaining maturity for more than 12 months	13,326,000	1,366,800		
- Deposits with remaining maturity for less than 12 months			48,929,800	51,500,100
	1,33,26,000	1,366,800	69,375,900	68,453,800

**Notes forming Part of the Financial Statements for the year ended 31.03.2025(contd.)****NOTE 18: SHORT-TERM LOANS & ADVANCES****Particulars**

	<u>As at 31.03.25</u>	<u>As at 31.03.24</u>
	(₹)	(₹)
<b>a)General Advances</b>		
Unsecured, considered good		
i. Other Advances	897,000	663,300
<b>Total</b>	<b>897,000</b>	<b>663,300</b>
<b>b)Others</b>		
Unsecured, considered good		
Input Tax Receivable	535,300	146,900
Salary advances to Employees	221,200	191,200
Income Tax Refundable (A.Y.2005-06)	-	434,300
Income Tax Refundable (A.Y.2010-11)	-	516,200
Income Tax Refundable (A.Y.2011-12)	-	26,000
Income Tax Refundable (A.Y.2019-20)	-	337,300
Income Tax Refundable (A.Y.2021-22)	-	723,500
Income Tax Refundable (A.Y.2023-24)	-	308,800
Income Tax Refundable (A.Y.2024-25)	-	389,300
Income Tax Refundable (A.Y.2025-26)	1,127,100	-
<b>Total</b>	<b>1,883,600</b>	<b>3,073,500</b>
<b>Total(a+b)</b>	<b>2,780,600</b>	<b>3,736,800</b>

**NOTE 19****Revenue from operations****Particulars**

	<u>For the year ended</u>	<u>For the year ended</u>
	<u>31.03.25</u>	<u>31.03.24</u>
	(₹)	(₹)
<b>Sale of products</b>		
Finished goods	17377000	19402500
Traded goods	170951600	158831600
<b>Sale of services</b>		
Others	642,389,400	608,540,300
Other operating revenue	76,295,500	74,749,500
	<b>907,013,500</b>	<b>861,523,900</b>

**Particulars of Sale of Services**

	<u>For the year ended</u>	<u>For the year ended</u>
	<u>31.03.25</u>	<u>31.03.24</u>
	(₹)	(₹)
Ultrasound Charges	15285400	12460400
O.T. Rent	6442900	5655600
Operation Procedure Charges	24958500	24073500
Room Charges	89522900	87582800
X-ray Charges	8278700	7993300
Laboratory Charges	121187100	115772300
Nursing & Medical Care including Service Charges	15135000	12124200

**Notes forming part of the Financial Statements for the year ended 31.03.2025(contd.)**

Audio & Impedence Charges	911800	948100
Speech Therapy receipt	200	-
Registration Fees	3601800	3748300
Executive Health Check-up	1898700	2301500
Minor O.T. & Dressing	138800	142200
Physiotherapy Charges	7221500	5194800
E.C.G. Charges	3521100	3058100
Monitor & Holter Charges	6649100	6433500
Stress Test Charges	845600	548000
Resident Consultants & Asstt.'s Fees	194092400	184405600
ERA Charges	123300	147000
Echo-Cardiography Charges	9908500	7957800
EEG Charges	270300	416100
Dialysis Receipts	4812700	4263900
MRI Receipts	16851500	17450900
C.T. Scan	17794900	19206300
Ambulance Charges	1178800	1090900
Other Hospital Receipts	68740200	65063200
Oxygen Charges	16932200	14907800
Ventilator Charges	4490800	3988000
Dietician Fees	1031900	1000700
Hearing Aid	562800	605500
<b>Total</b>	<b>642,389,400</b>	<b>608,540,300</b>

**NOTE 19 B**

	<b><u>For the year ended</u></b> <b><u>31.03.25</u></b> <b>(₹ )</b>	<b><u>For the year ended</u></b> <b><u>31.03.24</u></b> <b>(₹ )</b>
Room Rent Received from Consultants	363600	201700
Miscellaneous Receipts	24924600	23343200
Reimbursement of Electricity Charges	7068100	7473500
Rent Receipts from dee tee Tower	40662100	40481400
Receipts from Manyadhara, Sonapur	-	42400
Maintenance Charges Receipts	3025300	2810800
Gaming Receipt	251800	396500
<b>Total</b>	<b>76,295,500</b>	<b>74,749,500</b>

**Notes forming part of the Financial Statements for the year ended 31.03.2025(contd.)****NOTE 20: Other Income**

<u>Particulars</u>	<u>For the year ended</u> <u>31.03.25</u> (₹ )	<u>For the year ended</u> <u>31.03.24</u> (₹ )
Interest received from Bank	2867900	2223100
Interest received against security deposit from APDCL	524,800	391200
<b>Other non-operating income</b>		
Creditors no longer payable written back	1,021,400	1562000
Interest on GST no longer payable written back	-	31900
Profit on Sale of medical equipment	2,819,500	-
Profit on Sale of electrical Item	-	92300
Bonus no longer payable written back	94,000	85000
<b>Total</b>	<b>7,327,600</b>	<b>4,385,500</b>

**NOTE 21: EMPLOYEE BENEFITS EXPENSES**

<u>Particulars</u>	<u>For the year ended</u> <u>31.03.25</u> (₹ )	<u>For the year ended</u> <u>31.03.24</u> (₹ )
Employer Gratuity Expenses	3512900	2086800
Salaries and incentives	170996100	156759600
Provident fund & ESI	7117200	7139800
House Rent to Staff	8044400	7590200
Bonus	1646400	1613700
Staff welfare expenses	1402200	1633800
<b>Total</b>	<b>192,719,200</b>	<b>176,823,900</b>

**NOTE 22: FINANCE COST**

<u>Particulars</u>	<u>For the year ended</u> <u>31.03.25</u> (₹ )	<u>For the year ended</u> <u>31.03.24</u> (₹ )
Loan Processing Fees	-	25000
<b>Total</b>	<b>-</b>	<b>25,000</b>

**NOTE 23: CORPORATE SOCIAL RESPONSIBILITY EXPENSES**

<u>Particulars</u>	<u>For the year ended</u> <u>31.03.25</u> (₹ )	<u>For the year ended</u> <u>31.03.24</u> (₹ )
Sanitation & Hygiene	1484500	1157300
<b>Total</b>	<b>1,484,500</b>	<b>1,157,300</b>

**NOTE 24: OTHER EXPENSES**

	<u>For the year ended</u> <u>31.03.25</u> (₹ )	<u>For the year ended</u> <u>31.03.24</u> (₹ )
Carriage Inward	151200	118000
Power & Fuel	37044300	40069500

**Notes forming part of the Financial Statements for the year ended 31.03.2025(contd.)**

Repairs to building	11369100	11506500
Repairs to machinery (Medical, Electrical & Other Equipments)	13964200	17289500
Insurance	5130700	3430700
Rates & taxes	1277300	1191300
Consultancy Fees	7446400	4989200
Legal Expenses	244300	439000
Entertainment	549700	252200
Conference & Seminar Expenses	132400	216900
Telephone & Internet Charges	700000	345700
Travelling & Conveyance Expenses	19712100	17291100
Business Promotion	1543500	1755700
Rent	2359300	236000
Discount Allowed	11982100	12084300
Bad Debts written off	6252600	4237900
Printing & Stationery	6138000	4687700
Canteen/ Kitchen Expenses	20851500	18888000
Down Town Food Court Expenses,Samaguri	413500	454100
Advertisement	8875300	8234700
House Keeping Expenses	12113400	10634900
Annual Service Contract	7577600	6928500
Consultancy fee to Resident Consultants	235189700	224180500
Directors' Sitting fees	280300	170000
Water Charges	3185200	176000
News paper and Periodicals	249700	241100
Postage and Telegrams	304500	273800
Membership & Subsrcription	85100	33300
Pollution Control Fees	645000	150900
Aniversary & Oration Expenses	563200	612200
Licence & Renewal Fees	1116100	273800
Interest On TDS, GST, PF & ESI	155300	311500
GST Demand paid relating to earlier years	32800	198900
Penalty on GST relating to earlier years	-	20000
Interest due and accrued On MSME	2319900	1396600
Income Tax Refundable written off	-	252900
Excess Payment to EPF Written Of	-	117600
DNB Courses Fees	608400	796500
Miscellaneous Expenses	10686700	8501700
Donation	67000	68000
Computer & Software expenses	124000	204300
Audit Fees	944000	796500
Commission Expenses	-	2400000
Cable TV Expenses	291800	241900
Training Expenses	9400	309000
<b>Total</b>	<b>432,686,600</b>	<b>407,008,400</b>

**Notes forming part of the Financial Statements for the year ended 31.03.2025 (contd.)****NOTE 25: ADDITIONAL INFORMATION TO THE FINANCIAL STATEMENTS****25.1 CONTINGENT LIABILITIES**

- a) The company has 6 suits pending for disposal before the Honorable Courts. The claim made against the company relating to six of the aforesaid suits amount to ₹ 2,89,91,700/- . The company has appealed against all the above consumer cases.

The Company has filed a legal case against a party seeking ₹ 20,00,000/- and it is pending for disposal before the Hon'blr Court

It is not possible for the Company to estimate the closure of these issues & consequent timing of cash flow, if any, in respect of the above.

b) **Guarantees**

- I. The Company has no Bank Guarantee as on 31.03.2025.

**25.2 CORPORATE SOCIAL RESPONSIBILITY**

The average net profit of the last three financial years being ₹7,42,25,900/-, the prescribed CSR expenditure is ₹14,84,500/-, being 2% of the average net profit. The company has incurred and spent ₹ 14,84,500/- during the FY 2024-25 on sanitation and Hygiene programmes.

Particulars	Already Paid(₹)	Yet to be paid (₹)	Total(₹)
Sanitation and Hygiene	14,84,500/-	-	14,84,500/-

**25.3 INVENTORY:**

The details of inventories as on 31.03.2025 are as under:

<b><u>Particulars</u></b>		<b>Amount (₹)</b> <b><u>2025</u></b>	<b>Amount (₹)</b> <b><u>2024</u></b>
i)	Medicine	1,11,34,800	1,06,69,800
ii)	X-Ray, Lab & OT Items	33,03,300	35,52,000
iii)	Surgical	4,94,000	5,11,600
iv)	Electricals	7,04,300	5,55,900
v)	Printing & Stationery	18,51,100	16,95,600
vi)	Housekeeping Items	3,08,100	3,27,100
vii)	Building Materials	3,02,200	6,87,400
viii)	Food Items	2,48,500	- 1,47,400
<b>Total</b>		<b>1,83,46,300/-</b>	<b>1,81,46,800/-</b>

**Notes forming part of the Financial Statements for the year ended 31.03.2025 (contd.)****25.4 TAXATION:**

(a) Provision for income-tax is made on the basis of the estimated taxable income for the current accounting period in accordance with the Income-tax Act, 1961.

(b) Deferred tax resulting from timing differences between book and tax profits is accounted for under the liability method, at the current rate of tax, to the extent that the timing differences are expected to crystallize. Break-up of deferred tax liability is as under:

Particulars	2024-25 (₹)	2023-24 (₹)
Deferred tax liability recognized for timing difference due to difference in depreciation in the accounts and as per tax computation	1,61,87,000	1,60,74,100
Total	1,61,87,000	1,60,74,100
Deferred tax liability charged to P/L Account	112,900	(11,81,400)

25.5 The Company has sent letters for confirmation of balances as on the Balance Sheet date to its Trade Receivables and Trade Payables. At the time of finalization of these accounts, none of the parties have responded to the letter of confirmation and therefore the process of reconciliation could not be completed. Hence, the balances of Trade Receivables and Trade Payables are subject to final Adjustments pending receipt of all the confirmations and reconciliation of the differences, if any.

25.6 Actuarial Valuation of Liability in respect of Gratuity payable to Employees at the time of Retirement has been worked out & provided for as per requirements of AS-15 amounting to ₹2,02,39,900/- (2023-24 : ₹1,79,60,100/-)

**25.7 DISCLOSURE RELATING TO EMPLOYEE BENEFIT IN ACCORDANCE WITH ACCOUNTING STANDARD 15:****A. Statement of profit and loss**

Net employee benefit expense recognized in the employee cost

Particulars	2024-2025 (₹)	2023-2024 (₹)
1 Current Service Cost	11,67,900	10,63,900
2 Interest Cost	12,57,200	11,85,700
3 Expected return on plan assets	-	-
4 Actuarial Losses/(Gain)	10,87,800	(1,62,700)
5 Total expenses recognised in the statement of Profit & Loss	35,12,900	20,86,800

**B. Net Asset/(Liability) recognised in the Balance Sheet**

Particulars	2024-2025 (₹)	2023-2024 (₹)
1 Present value of Defined Benefit Obligation	2,02,39,900	1,79,60,100
2 Fair Value of plan Asset	-	-
3 Funded Status [Surplus/(Deficit)]	(2,02,39,900)	(1,79,60,100)
4 Net Asset/(Liability) recognised in the Balance Sheet	(2,02,39,900)	(1,79,60,100)

**Notes forming part of the Financial Statements for the year ended 31.03.2025 (contd.)****C. Change in Defined Benefit Obligations:**

	<b>31.03.2025</b>	<b>31.03.2024</b>
	(₹)	(₹)
1 Present Value of DBO on 01.04.2023	1,79,60,100	1,64,67,500
2 Current Service Cost	11,67,900	10,63,900
3 Interest Cost	12,57,200	11,85,700
4 Past Service Cost-(vested benefits)	-	-
5 Actuarial(gains)/Losses	10,87,800	(1,62,700)
6 Benefits paid	(12,33,100)	(5,94,200)
7 Present Value of DBO at the end of the period	2,02,39,900	1,79,60,100

**D. Actuarial Assumption:**

	<b>31.03.2025</b>	<b>31.03.2024</b>
	(₹)	(₹)
1 Discounting Rate	6.80% p.a.	7.00%p.a.
2 Rate of increase in Salaries	5.00% p.a.	5% p.a
3 Expected Rate of Return on Plan Assets	N.A	N.A.
4 Mortality Rate (% of IALM 2012-14)	100%	100%
5 Attrition Rate	2.00%p.a	2.00%p.a

**25.8 AMOUNT PAID/ PAYABLE TO THE AUDITORS**

	<b>2024-2025</b>	<b>2023-2024</b>
	(₹)	(₹)
For Statutory Audit(Inclusive of GST)	6,49,000/-	5,90,000
For Tax Audit(Inclusive of GST)	1,18,000/-	88,500/-
For GST Audit	88,500/-	59,000/-
For IFC Audit(Inclusive of GST)	88,500/-	59,000/-

**25.9 Remuneration to key managerial personnel**

Managerial remuneration (excluding contribution to provident fund, superannuation fund and provision for leave encashment on retirement, if any) paid/payable to the directors during the year.

<b>Particulars</b>	<b>2024-2025</b>	<b>2023-2024</b>
	(₹)	(₹)
Remuneration to Managing Director	40,40,000/-	36,00,000
Remuneration to Whole Time Director	5,90,000/-	4,80,000
Remuneration to Executive Director	32,50,000/-	27,00,000

**Notes forming Part of the Financial Statements for the year ended 31.03.2025(contd.)****25.10 RELATED PARTY DISCLOSURES**

As required by Accounting Standard AS-18 "Related Party Disclosures" issued under Companies (Accounting standards) Rules, 2006, the details pertaining to related party transaction are as follows:

**i) Related Party Disclosure:**

Name of Related Parties	Relationship	Nature of Transactions	Amount (₹)	Balance Outstanding as on 31-03-25
Excel Construction Pvt. Ltd.	Group Company	Advance	2,74,36,600/- (Net)	10,88,100/-(Dr)
Down Town Charity Trust	Settlor of the Trust	Adjustment of Inter Entity Transaction	85,80,500/- (Net)	1,46,32,200/-(Dr)
Down Town Enterprises Ltd.	Group Company	Advance	NIL	20,20,700/-(Dr)
Down Town Consultancy Pvt Ltd	Group Company	Advance	2,22,800/- (Net)	64,300/-(Dr)

**2024-2025****2023-2024****ii) Key Management Personnel:**

Name	Relation	Nature of Transaction	Amount (₹)	Amount (₹)
Dr. Narendra Nath Dutta	Chairman & Managing Director	Managerial Remuneration	40,40,000/-	36,00,000/-
		Entertainment Expenses Reimbursement	15,000/-	33,000/-
		Conveyance Expenses Reimbursement	1,47,000/-	1,75,200/-
		Travelling Expenses Reimbursement	35,600/-	75,800/-
		Director's Sitting Fees	35,000/-	25,000/-
Mrs. Bandana Dutta	Whole Time Director	Managerial Remuneration	5,90,000/-	4,80,000/-
		Conveyance Expenses Reimbursement	1,20,000/-	1,20,000/-
		Travelling Expenses Reimbursement	-	49,400/-
		Director's Sitting Fees	35,000/-	25,000/-
Ms. Mayurakshi Dutta	Executive Director	Managerial Remuneration	32,50,000/-	27,00,000/-
		Conveyance Expenses Reimbursement	1,60,000/-	80,000/-
		Director's Sitting Fees	35,000/-	25,000/-
		Travelling Expenses Reimbursement	38,300/-	-

**25.11 COMMISSION**

During the year under review, no commission based on the profits of the company was paid/ payable to the directors. Hence, the statement showing the computation of net profits of the company in accordance with section 197 of the Companies Act, 2013 has not been included in these notes.

**25.12 UNCLAIMED DIVIDEND**

Unclaimed dividend consists of dividend cheques issued but not yet encashed.

**Notes forming part of the Financial Statements for the year ended 31.03.2025 (contd.)****25.13 DUES TO MICRO, SMALL AND MEDIUM ENTERPRISE:**

Trade payables are usually non- interest bearing, unsecured and are settled as per contract terms.

Information as required to be furnished as per section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) for the year ended March 31, 2025 is given below. This information has been determined to the extent such parties have been identified on the basis of the registration certificate under the said Act by the suppliers.

Particulars	As at March 2025	As at March 2024
i) The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year:-	-	-
Principal amount due to micro and small enterprises (including payable against PPE)	2,20,68,300/-	1,41,66,900/-
-Interest due on above	8,93,000/-	21,92,000/-
ii) The amount of interest paid by the buyer in terms of Section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	14,26,900/-	-
iii) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	21,92,000/-	-
iv) The amount of interest accrued and remaining unpaid at the end of each accounting year	8,93,000/-	21,92,000/-
v) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under Section 23 of the MSMED Act 2006	-	-

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. The Company has made an assessment of interest payable under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) and has concluded that it is in compliance with the MSMED Act and rules thereto.

**25.14 RECONCILIATION/ADJUSTMENT OF CERTAIN HEADS**

The Accounts are subject to Reconciliation with GST paid and Accrued for the year ended 31-03-2025.

**25.15 BAD DEBTS WRITTEN OFF**

The Board of Directors of the company in its meeting held on 26-06-2025 decided to write off debts amounting to ₹62, 52,600/-.

**25.16 CAPITAL COMMITMENTS**

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

As at 31.03.2025 (₹)	As at 31.03.2024 (₹)
31,15,01,100/-	22,500/-

**Notes forming Part of the Financial Statements for the year ended 31.03.2025(contd.)****25.17 CONSOLIDATED FINANCIAL STATEMENTS**

As the Company does not have any Subsidiary and Associate hence no Consolidated Financial Statement has been prepared.

**25.18** Ratio Analysis and its elements of the financial statement for the year ended 31-03-2025

Particulars	Numerator	Denominator	As on 31st March,2025	As on 31st March,2024	Variance	Reason for variance
Current Ratio	Current Assets	Current Liabilities	1.46	1.64	-10.76%	The company has obtained loan from bank. Therefore there is an increase in debt equity ratio
Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.45	0.30	50.34%	
Debt Service Coverage Ratio	Earnings available for Debt Service	Debt Service	NILL	4770.47	NIL	
Return on Equity Ratio	Net Profit after taxes	Average Shareholder's equity	0.10	0.11	-14.32%	
Inventory Turnover Ratio	Sales	Average Inventory	10.32	10.43	-1.03%	
Trade Receivables Turnover Ratio	Net Sales	Average Trade Receivables	6.31	7.25	-12.89%	
Trade Payable Turnover Ratio	Net Purchases	Average Trade Payable	1.31	1.54	-14.67%	
Net Capital Turnover Ratio	Net Sales	Working Capital	11.35	10.29	10.31%	
Net Profit Ratio	Net Profit after tax	Net Sales	6.43	7.15	-10.06%	

**Notes forming Part of the Financial Statements for the year ended 31.03.2025(contd.)**

Particulars	Numerator	Denominator	As on 31st March,2023	As on 31st March,2022	Variance	Reason for variance
Return on Capital employed	Profit before interest and tax	Capital employed	11.90	14.82	-19.74%	Since the fixed deposit is not re invested there- fore the denomi- nator decreased than the ratio in- creased
Return on investment	interest income	investments in Fixed Deposit	0.22	0.04	386.90%	

**25.19** Previous year's figures have been regrouped/re-classified wherever necessary to correspond with the current year's classification/disclosure.

For and on behalf of the Board

In terms of our Report of even  
date attached

N.N. Dutta, Chairman & Managing Director  
(Din : 01144271)

For M/s Debashis Mitra & Associates  
(Chartered Accountants)  
Registration No. 318069E

Mayurakshi Dutta, Executive Director  
(Din : 00704808)

Place: Guwahati  
Date: The 11<sup>th</sup> day of August, 2025

(Diptendra Nath Dutt)  
Partner  
Membership No:011665  
UDIN: 25011665BMLKDK9849

# down town hospital ltd.

SANKARDEV PATH, DISPUR,  
GUWAHATI, ASSAM (INDIA)

## DIRECTION MAP

