

AMALA CANCER HOSPITAL SOCIETY - THRISSUR

AMALA NAGAR P.O., THRISSUR

KERALA - 680553

AUDIT REPORT – 2024-25

P.V. CHACKO & Co.
CHARTERED ACCOUNTANTS
PALACKAL COURT
P.B. No. 3587
M.G. ROAD, ERNAKULAM



AMALA CANCER HOSPITAL SOCIETY – THRISSUR

AUDIT REPORT – 2024-25

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AMALA CANCER HOSPITAL SOCIETY – THRISSUR

AUDITORS' REPORT

We have audited the attached the Balance Sheet of AMALA CANCER HOSPITAL SOCIETY, AMALANAGAR - THRISSUR as on 1st March 2025 and the Income and Expenditure Accounts for the year ended on that date.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

We report that:-

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- b. In our opinion, proper books of accounts and other records as required by law have been kept by the Society so far as appears from our examination of such books.
- c. The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts.
- d. In our opinion and to the best our information and according to the explanations given to us, the accounts give a true and fair view.
 - i. In the case of the Balance Sheet of the state of affairs of the Society as on 31st March 2025 and
 - ii. In the case of the Income and Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

Date : 03.09.2025
Place : Ernakulam



for P.V. CHACKO & Co.
CHARTERED ACCOUNTANTS

C.J. ROMID F.C.A.
Partner
UDIN : 25022498BMIUEF6978

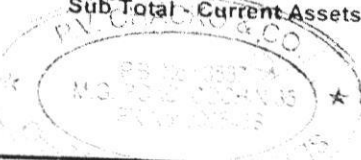
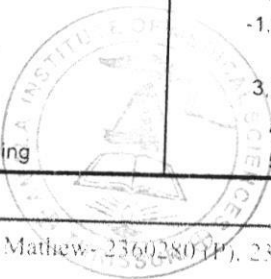


AMALA CANCER HOSPITAL SOCIETY – THRISSUR
BALANCE SHEET AS ON 31st MARCH 2025

e beginning the Year	LIABILITIES	Additions / Deductions	Amount (Rs.)	At the beginning of the Year	ASSETS	Additions / Deductions	Amount (Rs.)
	I. CAPITAL ACCOUNT :-				I. FIXED ASSETS :-		
	i. Capital Fund :-				a. General Hospital	30,58,10,642	2,40,01,59,525
25,87,78,925	Excess of Income Over Expenditure	16,39,11,374	1,42,26,90,299	2,09,43,48,883	b. Ayurveda Hospital	13,79,599	5,27,71,743
	ii. Capital Funds and Donations :-			5,13,92,144	c. Medical College	4,07,64,955	77,85,92,177
6,47,99,081	A. Corpus Donations	12,50,000	6,60,49,081	73,78,27,222	d. Cardiac and Scanning	19,37,11,494	57,88,65,422
20,09,087	B. Donation through Ker. Cancer Society		20,09,087	38,51,53,928			
83,34,015	C. Capital Donations from Devamatha Province and Amala Bhavan		83,34,015	3,26,87,22,177	Sub Total - Fixed Assets		3,81,03,88,867
2,24,53,353	D. Donation channelized by Trustee		2,24,53,353		II. ADVANCE AND DEPOSITS :-		
15,08,05,894	E. Donation for Endowments and Special Funds	2,35,45,736	17,43,51,630		A. Advance for Cancer Research Centre Society: -		
2,63,37,257	F. Donation in kind	40,60,517	3,03,97,774	67,10,635	a. For Capital Investment		67,10,635
5,07,75,062	G. Grant received from Government	6,49,026	5,14,24,088	9,61,814	b. For Endowment		9,61,814
	iii. Reserves and Provisions :-			39,76,855	B. Palakkad Land & Developments		39,76,855
	a. Reserve Funds: -			59,40,445	C. Palakkad Hospital Developments		59,40,445
	A. Sinking and Sources Fund -			7,87,079	D. Advance to A.M.D.A. Project		7,87,079
18,61,69,296	a. General Hospital		18,61,69,296	59,500	E. Advance to B.A.R.C. for Radiation Source		59,500
	B. Replacement and Develop Fund				F. Deposit with Govt. Depts: -		
61,35,76,000	a. General Hospital	9,83,58,000	71,19,34,000	77,65,125	a. General Hospital	26,23,790	1,03,88,915
5,77,88,286	b. Ayurveda Hospital		5,77,88,286	1,16,94,950	b. Medical College		1,16,94,950
	C. Research Fund -				G. Adv. & Deposits - Others -		
31,85,729	a. General Hospital		31,85,729	9,15,300	a. General Hospital	14,80,000	23,95,300
	D. Building Fund: -			15,08,700	b. Medical College		15,08,700
61,72,10,000	a. General Hospital	6,55,72,000	68,27,82,000	10,00,000	H. Advance to Palana Hospital	18,00,000	28,00,000
31,00,000	b. Ayurveda Hospital		31,00,000	25,00,000	I. Adv. to Devamatha E & C. Trust	-25,00,000	
5,50,00,000	c. Medical College		5,50,00,000		J. Advance for Land Purchase at Kunnankulam	10,00,00,000	10,00,00,000
9,00,00,000	d. Cardiac and Scanning		9,00,00,000	4,38,20,403	Sub Total - Advances & Deposits		14,72,24,193
89,42,10,149	b. Provision for Depreciation: -						
	a. General Hospital	12,89,73,075					
	Less: Depn. of sold items	20,74,930	1,02,11,08,294				



3,08,46,758	b. Ayurveda Hospital	15,99,487	3,24,46,245					
2,25,15,316	c. Medical College	1,61,32,604						
	Less: Depn. of sold items	-25,53,358	33,60,94,562					
1,22,79,325	d. Cardiac and Scanning	3,41,41,257						
	Less: Depn. of sold items	-8,578	34,64,12,004	7,39,82,504				
7,01,73,533	Sub Total - Capital Fund		5,30,37,29,743	26,62,648				
	II. LOANS, ADVANCES & DEPOSITS :-			59,90,900				
	A. Loans & OD from Bank -			47,97,05,719				
	a. General Hospital	9,99,99,304	9,99,99,304	7,23,960				
4,58,47,313	b. Medical College	1,23,34,805	16,11,82,118					
	B. Deposits & Advances :-			1,07,04,645				
9,89,391	(a) Building License fee Deposit	-4,00,000	5,89,391	20,000				
	(b) Deposit for Accommodation- Bethany Home for the Aged	-5,50,000	12,50,000	12,45,15,579				
18,00,000	(c) Security Deposits:-							
6,31,818	a. General Hospital	1,29,858	7,61,676	7,96,600				
1,68,000	b. Medical College	-50,000	1,18,000	90,000				
	(d) Caution Deposit -			4,38,611				
1,04,66,700	a. General Hospital	6,14,200	1,10,80,900	1,48,100				
48,89,970	b. Medical College	-14,25,000	34,64,970					
	(e) Deposits & Advances -Students			6,02,69,966				
1,04,56,710	a. General Hospital	-2,69,256	1,01,87,454	51,30,851				
7,82,49,902	Sub Total - Loans, Advances & Deposits		28,86,33,813	1,33,28,791				
	III. CURRENT LIABILITIES :-			15,28,706				
	A. Creditors for Supply of Goods & Services :-			2,55,54,044				
31,40,529	a. General Hospital	-17,14,029	14,26,500	15,27,12,090				
43,29,405	b. Cardiac and Scanning	4,77,71,686	5,21,01,091					
1,08,000	c. Medical College	-1,08,000		95,83,03,714				
	B. Advance from Patients:-							
22,94,329	a. General Hospital	3,81,163	26,75,492					
21,262	b. Ayurveda Hospital	41,979	63,241					
23,000	c. Cardiac and Scanning	50,000	73,000					
	III. CURRENT ASSETS :-							
	A. Closing Stock -							
	Stock of Medicine & Consumables -							
	a. General Hospital					1,58,21,059	8,98,03,563	
	b. Ayurveda Hospital					1,61,691	28,24,339	
	c. Cardiac and Scanning					23,41,372	83,32,272	
	B. Dues from Patients: -							
	a. Gen. Hospital & Cardiac					1,83,35,889	49,80,41,608	
	b. Ayurveda Hospital					3,32,062	11,06,022	
	C. Fee and other Receivables:-							
	a. General Hospital					-8,35,868	98,68,777	
	b. Ayurveda Hospital					-7,000	13,000	
	c. Medical College					2,61,07,978	15,06,23,557	
	d. Cardiac & Scanning					8,05,901	8,05,901	
	D. Advance to Staff & Trainees: -							
	a. General Hospital					4,74,322	12,70,922	
	b. Ayurveda Hospital					-47,000	43,000	
	c. Medical College					1,03,632	5,42,243	
	d. Cardiac & Scanning					-31,400	1,16,700	
	E. Advance for Goods & Services:-							
	a. General Hospital					-1,96,43,780	4,06,26,186	
	b. Ayurveda Hospital					-51,27,191	3,660	
	c. Medical College					9,58,493	1,42,87,284	
	d. MC- St Joseph's Block					-9,03,706	6,25,000	
	e. Cardiac & Scanning					-2,55,54,044		
	F. TDS (IT) Receivable -							
	TDS & TCS Receivable					9,77,98,744		
	Less: Refund Received					-15,27,12,090	9,77,98,744	
	Sub Total - Current Assets						91,67,32,778	





91,24,270	C Deposits from Staff and Trainees						
75,000	a General Hospital	30,45,596	1,21,69,866				
5,45,427	b Ayurveda Hospital	93,079	1,68,079				
6,19,120	c Medical College	2,86,152	8,01,579	43,15,94,045			
	d Cardiac and Scanning	3,17,883	9,37,003	28,84,49,172			
22,75,598	D Remuneration Payable						
32,496	a General Hospital	2,02,046	24,77,644	12,24,001			
	b Cardiac and Scanning	12,917	45,413	5,55,016			
	c Medical College	5,74,026	5,74,026				
38,02,396	E Statutory Expenses Payable						
6,64,735	Provident Fund Payable	-4,82,431	33,19,965	72,18,22,234			
50,74,880	ESI Payable	1,00,433	7,65,168				
96,61,023	GST Payable	5,19,420	55,94,300				
	TDS Payable	9,45,217	1,06,06,240				
10,09,319	F Other Expenses Payable						
25,000	a General Hospital	-2,37,125	7,72,194				
304	b Medical College	6,16,405	6,41,405				
	c Ayurveda Hospital	-304	-				
14,49,000	G Other Advances						
4,42,45,093	a Research Centre Society		14,49,000				
	Sub Total - Current Liabilities		9,66,61,206				
9,26,68,528	TOTAL		5,68,90,24,762	4,99,26,68,528			
					IV. CASH & BANK BALANCES :-		
					A Fixed Deposits at Bank	6,55,54,717	49,71,48,762
					B SB & CD Accounts	2,59,32,056	31,43,81,228
					C Cash Balance		
					Cash In Hand	13,94,635	26,18,636
					Petty Cash	-24,718	5,30,298
					Sub Total - Cash & Bank		81,46,78,924
					TOTAL		5,68,90,24,762

Ernakulam
 03 09 2025



As per our Report of even date

For **P.V. CHACKO & Co.**
CHARTERED ACCOUNTANTS

C.J. ROMID FCA
 Partner



AMALA CANCER HOSPITAL SOCIETY – THRISSUR
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

Previous Year	EXPENDITURE	Amount (Rs.)	Previous Year	INCOME	Amount (Rs.)
7,13,28,054	To OPENING STOCK				
	Stock of Medicine & Consumables				
	To REMUNERATION TO STAFF,	8,26,36,052			
	PROFESSIONALS & TRAINEES			By COLLECTION FROM PATIENTS	
05,94,14,640	Salary and Allowance	1,23,24,23,322	1,07,20,78,804	Pharmacy Collection	1,30,97,91,848
29,41,45,314	Stipend to Trainees & Medical Students	37,09,86,841	34,71,68,593	Laboratory	39,76,87,137
2,16,15,013	Provident Fund Contribution	2,17,35,142	22,46,04,079	In Patient Occupation Charges	31,56,79,753
2,14,27,807	Professional Charges	4,06,28,039	15,34,87,132	Surgery	25,99,29,907
1,01,74,912	Gratuity paid	1,69,24,836	11,44,35,787	Department Medical Procedures	17,59,00,264
43,75,579	ESI Contribution	64,86,258	10,95,24,078	General Procedures	13,21,15,650
19,22,380	Staff Welfare and Subsidy	59,55,877	9,81,65,316	Registration & Consultation	12,20,45,965
8,96,255	Staff Development & Training	8,60,187	6,56,72,398	Radiotherapy	10,22,31,938
1,41,39,71,900	Sub Total	1,69,60,00,502	6,08,84,978	CT Scan	7,94,74,155
	To PURCHASE OF MATERIALS		5,17,53,094	Anaesthesia	6,80,76,059
66,28,12,387	Pharmacy Purchase	81,10,50,212	4,32,52,998	MRI Scan	5,10,66,127
23,33,06,847	Chemicals, Consumables,		4,31,63,147	Ultra Sound Scan	4,51,13,748
	Surgery items & Ward Medicine	28,69,45,261	3,29,35,483	Cardiac Procedure Charges	4,14,24,134
2,59,40,448	F & B Materials	4,92,72,918	2,75,41,973	Blood Bank	4,22,97,331
92,20,59,682	Sub Total	1,14,72,68,391	2,49,60,011	X-ray	2,96,10,952
	To MAINTENANCE EXPENSES		1,67,24,150	E.C.G. & Scanning	2,72,61,188
11,60,64,409	Repairs and Maintenance	14,37,87,976	1,65,06,443	Nuclear Medicine	1,79,31,900
6,73,23,804	House Keeping Charges	1,93,70,229	1,22,28,471	Ayurveda Treatment Charges	1,75,93,536
6,24,32,517	Electricity, Water & Generator Charges	7,78,22,710	2,80,12,20,098	Miscellaneous Collections	1,34,59,240
3,78,26,311	AMC Charges	4,46,71,747		Sub Total	324,55,44,272
1,36,22,835	Security Charges	1,63,99,327			
1,70,02,555	Waste Removal & Treatment	1,78,43,605			
17,23,974	Equipment Hire Charges	18,87,829			
3,94,496	Gardening Expenses	2,84,492			
31,63,90,901	Sub Total	32,20,67,915			





To OTHER DEPARTMENTS					
2,71,13,302	Nursing College	3,40,98,955			
71,19,459	Nursing School	61,12,361			
52,06,074	Medical College Hostel	1,32,22,583			
30,30,813	Nursing College Hostel	1,18,39,324			
8,65,087	Homeopathy Department	8,47,419			
4,33,34,735	Sub Total		6,61,20,642		
To GOVT. GRANT EXPENDITURE :-					
22,52,942	BIRAC Project Recurring Exp	15,81,610			
3,04,438	ICMR-NCDIR-Cancer Reg Exp	3,15,849			
7,855	Medicinal Plant Project Exp.				
25,65,235			18,97,459		
To OTHER ITEMS					
7,10,509	Loss on Sale of old Furniture, Equipments & Vehicles	4,87,906			
7,10,509	Sub Total		4,87,906		
To PROVISIONS					
4,19,20,037	Depreciation provided	18,08,46,423			
1,21,30,000	Contribution to Replacement and Development Fund	9,83,58,000			
7,47,50,000	Contribution to Building Fund	6,55,72,000			
2,88,00,037	Sub Total		34,47,76,423		
8,69,00,464	To Excess of Income over Expenditure		16,39,11,374		
75,81,66,705	TOTAL		4,36,07,43,250	3,75,81,66,705	TOTAL
					4,36,07,43,250



As per our Report of even date
 For P.V. CHACKO & Co.
 CHARTERED ACCOUNTANTS

(Signature)
 C.J. ROMID FCA
 Partner



AMALA CANCER HOSPITAL SOCIETY - THRISSUR

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

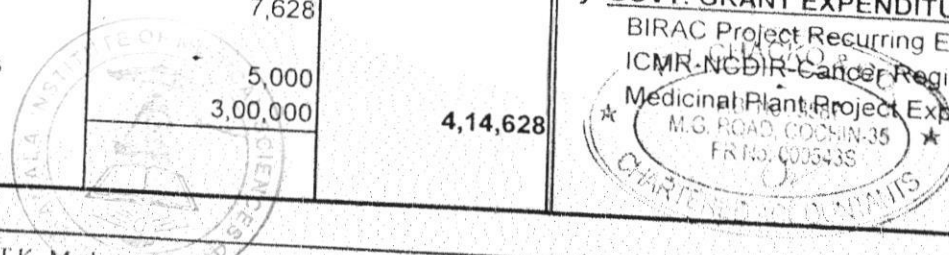
RECEIPTS		Amount (Rs.)	PAYMENTS		Amount (Rs.)
COLLECTION FROM PATIENTS :-			By REMUNERATION TO STAFF :-		
Pharmacy Collection	1,30,97,91,848		Salary and Allowance	1,23,24,23,322	
In Patient Occupation Charges	31,56,79,753		Professional Charges	4,06,28,039	
Laboratory	39,76,87,137		Stipend to Trainees	37,09,86,841	
Surgery	25,99,29,907		Provident Fund and L.W.F.	4,17,98,332	
Department Medical Procedures	17,59,03,264		ESI Contributions	79,82,040	
Gen.Procedures & Consumables	13,21,15,690		Gratuity paid	1,69,24,836	
Radiotherapy	10,22,31,938		Staff Development and Training	8,60,187	
Registration & Consultation	12,20,45,965		Staff Welfare and Subsidy	59,55,877	
Anaesthesia	6,80,76,059				1,71,75,59,474
CT Scan	7,64,74,155		By PURCHASE OF MATERIALS :-		
Ultra Sound Scan	4,51,13,748		Pharmacy Purchase	81,10,50,212	
Cardiac Procedure Charges	4,14,24,134		Chemicals, Consumables,		
MRI Scan	5,10,06,127		Surgery items & Ward Medicine	28,69,45,261	
E.C.G & Scanning	2,72,61,188		F & B Materails	4,92,72,918	
X-ray	2,96,10,952				1,14,72,68,391
Ayurveda Treatment Charges	1,75,03,936		By ACADEMIC & STUDENTS		
Miscellaneous Collections	1,34,59,240		Subscription to Journals	1,50,01,437	
Blood Bank	4,22,97,331		University fee & Inspection Fee	1,06,47,305	
Nuclear Medicine	1,79,31,900	3,24,55,44,272	Courses, Training & Education Expenses	18,29,835	
			Community Health Centre Expenses	9,44,494	
			Extra Curricular Activities	22,24,288	
			Academic Accreditation Expenses	4,72,000	
			Prizes and Awards	1,80,000	
			Lab Expenses	5,68,320	
			Students Welfare Expenses	1,42,277	
					3,20,09,956
			By HOSPITAL MAINTENANCE EXPENCES:-		
			House Keeping Charges	1,93,70,229	
			Security Charges	1,63,99,327	
			Electricity, Water and Generator	9,00,94,547	
			*Repairs and Maintenance	14,37,87,976	
			AMC Charges	4,46,71,747	
COLLECTION FROM STUDENTS					
Fees - PG & MBBS Students	79,49,08,156				
Admission Fees	1,08,000	79,50,16,156			
ACADEMIC & STUDENTS DEVELOPMENTS:-					
Fees from Trainees and Students	92,59,131				
Education and Training Programme	37,79,449	1,30,38,580			



<p>ADMINISTRATIVE RECEIPTS :- Interest Received License Fee F & B Collection Scrap and Miscellaneous Income Professional Income Vehicle Collection Establishment Fee</p>	<p>4,50,14,625 77,65,006 7,18,25,619 62,45,513 67,16,865 1,92,932 19,46,358</p>	<p>13,97,06,918</p>	<p>Equipment Hire Charges Gardening Expenses Waste Removal & Treatment Exp.</p>	<p>18,87,829 2,84,492 1,78,43,605</p>	<p>33,43,39,752</p>
<p>RECOVERIES MADE :- Electricity and Generator Charges P.F. and L.W.F. ESI Contribution</p>	<p>1,22,71,837 2,00,63,190 14,95,782</p>	<p>3,38,30,809</p>	<p>By ADMINISTRATIVE EXPENSES :- Printing and Stationery Telephone and Postage Legal Expense and Audit Fee Travelling Expenses Vehicle Maintenance Public Relation Expenses Promotion Expenses CME Programme Expense Meeting, Seminar and Celebrations Therapy & Preparation Charges Incidental Expenses Patient Special Care Expenses Sub. to Periodicals & Cable TV Insurance Department Expenses License, Tax and Insurance Inspection Fee & Expenses GST Paid - Reverse Charges Transportation Charges Discount Allowed GST Arrears GST - Input Unclaimable & Interest Rent Household Kitchenwares Medicinal Garden Expenses Advertisement Charges Hospital Accreditation Expenses Internet Subscription</p>	<p>2,22,84,088 14,35,446 1,32,62,439 12,02,084 23,29,120 24,83,639 44,99,956 43,67,211 1,13,76,304 7,62,301 39,54,486 6,80,500 9,44,675 55,24,361 1,27,16,831 5,25,407 30,46,406 1,69,920 1,87,319 52,188 10,642 27,58,130 3,73,283 6,58,328 31,36,041 20,72,945 13,17,834</p>	<p>10,21,31,884</p>
<p>AGRICULTURE AND DAIRY :- Farm Collection</p>	<p>4,42,607</p>	<p>4,42,607</p>			
<p>DONATION AND CHARITY :- Donation Received CME Programme Income Sponsorship Received</p>	<p>10,90,346 14,24,913 39,19,069</p>	<p>64,34,328</p>			
<p>OTHER DEPARTMENTS :- Nursing College Medical College Students Hostel Nursing School Nursing College Students Hostel Homeopathy Department</p>	<p>2,71,39,350 1,82,73,571 56,52,880 50,46,882 6,96,451</p>	<p>5,68,09,134</p>			



RESEARCH ACTIVITIES :-			By RESEARCH ACTIVITIES :-		
Research Income & Grants	27,62,081	27,91,081	Research Expenses	19,86,326	19,86,326
Research Course Fee	29,000				
CAPITAL DONATIONS & FUNDS :-			By FINANCIAL CHARGES:-		
Coprus Donations -		2,88,56,253	Interest on Bank Loan	89,44,107	1,20,99,393
Coprus Donations Received	12,50,000		Bank Guarantee Charges	1,32,654	
Donation in Kind -			Bank - Card charges	24,51,445	
Donation Received in Kind	40,60,517		Bank - Facility Charges	4,25,885	
Don. for Endo. & Special Funds :-			Bank Charges - General	1,45,302	
Amala Wings Fund	67,53,714		By AGRICULTURE AND DAIRY :-		
Dialysis Fund	5,80,725		Farm Expenses	7,04,004	7,04,004
Chemotherapy Fund	79,165		By DONATION AND CHARITY :-		
Janani Mother Care Project	20,66,000		Free and Concession	37,25,17,589	38,66,45,023
Mother & child Health Fund	4,30,000		Scholarship to Students	44,25,871	
Alumni Social Fund	46,500		Contribution to ACRC	80,00,000	
Alumni Equipment Dev. Fund	23,500	Agape Expenses	2,98,061		
Dermatology Research Fund	5,22,822	Charity and Donations	14,03,502		
Chavara Relief Fund	1,30,43,310	By OTHER DEPARTMENTS :-			
GOVT. GRANT RECEIPTS :-			Nursing College	3,40,98,955	6,61,20,642
Grant-ICMR-NCDIR-Cancer Registry	3,15,000	Medical College Students Hostel	1,32,22,583		
Grant-ICMR-NHRP-NCG	3,14,026	Nursing College Students Hostel	1,18,39,324		
Grant-Kerala SCSTE	20,000	Homeopathy Department	8,47,419		
		Nursing School	61,12,361		
		6,49,026			
FIXED ASSETS :-			By GOVT. GRANT EXPENDITURE :-		
Fixed Assets - General Hospital :-		4,14,628	BIRAC Project Recurring Expenses	15,81,610	18,97,459
Machinery - Sale of old Items	50,000		ICMR-NCDIR-Cancer Registry - Exp	3,15,849	
Vehicle - Sale of old Vehicle	52,000		Medicinal Plant Project Expenses		
Furniture - Sale of old Items	7,628				
Medical College -					
Machinery - Sale of old Items	5,000				
Vehicle - Sale of old Vehicle	3,00,000				





CURRENT LIABILITIES ADVANCE & DEPOSITS :-

Deposit from Staff and Trainees	86,96,958
Patients Advance	14,92,64,141
Grant Received	92,90,283
Caution Deposit	25,72,955
Deposit From Students	15,58,791
Creditors for Supply of Goods	2,18,01,96,655
Advance for Goods Purchase	1,02,92,10,001
Expenses Payable	49,63,216
Salary Payable	1,44,46,92,384
ESI Payable	80,02,195
PF Payable	4,18,24,132
GST - Output Collection	14,65,70,688
GST - Arrears 2023-24	52,188
GST - Reverse Tax	30,46,406
GST - Unclaimable Input & Interest	10,642
Advance to Staff	1,15,32,388
Advance to Devamatha E & C Trust	25,00,000
Dues from Patients	3,14,66,69,996
Building License Fee Deposit	50,000
TDS/TCS Refund Received	15,27,12,090
Fees & Other Receivable	1,08,42,25,321
TDS Collected	12,20,98,102
Security Deposit - Hospital	2,00,000
Security Deposit - Medical College	85,000
Loan & OD From Bank	1,71,98,88,357

11,26,99,12,889

CASH AND BANK BALANCES :-

Fixed Deposits	43,15,94,045
SB & CD Accounts	28,84,49,172
Cash in Hand	12,24,001
Petty Cash	5,55,016

72,18,22,234

By FIXED ASSETS :-

General Hospital :-	
Building	11,19,13,225
Furniture and Fittings	1,42,10,756
Library Books	79,976
Machinery and Equipments	15,16,55,095
Vehicle	44,59,845
Dev. Works -Under Construction	2,62,02,869
BIRAC Project Fixed Assets :-	
Furniture and Fittings	10,800
Aurveda Hospital :-	
Furniture and Fittings	4,18,909
Machinery and Equipments	11,65,554
Dev. Works -Under Construction	-2,04,864
Medical College :-	
Building	3,13,04,456
Furniture and Fittings	14,21,042
Machinery and Equipments	56,05,606
Library Books	11,51,784
Vehicle	22,66,323
Dev. Works -Under Construction	18,23,220
Cardiac & Scanning :-	
Building	18,39,543
Furniture and Fittings	11,52,016
Machinery and Equipments	15,75,10,827
Dev. Works -Under Construction	3,32,19,108

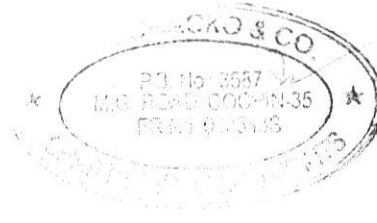
54,72,06,090

By CURRENT ASSETS :-

Deposit - Staff, Students & Trainees	49,54,248
Patients Advance	14,87,90,999
Grant Disbursed	92,90,283
Caution Deposit	33,83,755
Creditors for Supply of Goods	2,13,42,46,998
Advance for Goods Purchase	97,89,39,773



			Salary Payable	1,44,39,03,395	
			Building License Fee Deposit	4,50,000	
			Expenses Payable	45,84,240	
			Deposit From Students	18,28,047	
			ESI Payable	79,01,762	
			TDS Remitted	12,11,52,885	
			Deposit for Accommodation	5,50,000	
			PF Payable	4,23,06,563	
			Advance for Land Purchase	10,00,00,000	
			GST -Input Remittance	8,37,17,729	
			GST - Remittance	6,54,42,775	
			Deposit with govt. Departments	26,23,790	
			Security Deposit - Medical College	1,35,000	
			Security Deposit - GH	15,50,142	
			Advance to Staff	1,20,31,942	
			Advance - Palana Institute of M S	18,00,000	
			Dues Allowed to Patients	3,16,53,87,947	
			Fees & Other Receivables	1,11,02,96,332	
			TDS & TCS Refundable	9,77,98,744	
			Loan & OD From Bank	1,60,75,54,248	11,15,06,21,597
			By CASH AND BANK BALANCES		
			Fixed Deposits	49,71,48,762	
			SB & CD Accounts	31,43,81,228	
			Cash in Hand	26,18,636	
			Petty Cash	5,30,298	81,46,78,924
			TOTAL	-	16,31,52,68,915
		16,31,52,68,915	TOTAL	-	16,31,52,68,915



Schedule No 1.

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

1. General Information -

Amaia Cancer Hospital Society was registered on 15th March 1978 with Registration No. 51/1978 as a Charitable Society registered under the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act 1955 in the state of Kerala. The principal objective of the Society is to render Charitable, Medical and Educational services to the people at all levels without considering the caste, creed, community, religion, sex etc. solely for philanthropic purpose and not for the purpose of profit. Main Object of the Society includes Super Specialty Hospital, Medical college and other Medical Educational Institutions.

2, Summary of Significant Accounting Policies: -

The financial statements have been prepared to comply in all material respects with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India and the relevant provisions of the applicable Rules. The financial statements have been prepared under the historical cost conversion on the accrual basis. The accounting policies have been consistently applied by the Society and are consistent with those used in the previous year. All assets and liabilities have been classified as current non-current as per the Society's normal operating cycle, 12 months and other criteria set out in various Rules.

3, Fixed Assets: -

Fixed assets are stated at cost of acquisition of inward freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses form part of the value of assets capitalized.

4, Depreciation: -

Depreciation reserve method is followed to charge the depreciation on fixed assets.

5, Contingent Liabilities: -

Contingent Liabilities as on 31.03.2025 is Rs. 7,72,38,355/- as per the documents produced.

6, Previous Year Figures: -

Previous year's figures have been regrouped and recast wherever necessary.

7, Inventory Valuation: -

Inventory reports are system generated at FIFO basis and valued at cost prize.

8, Investments -

Investments are kept only in scheduled or nationalized Banks.

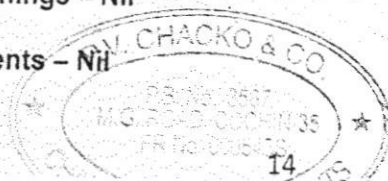
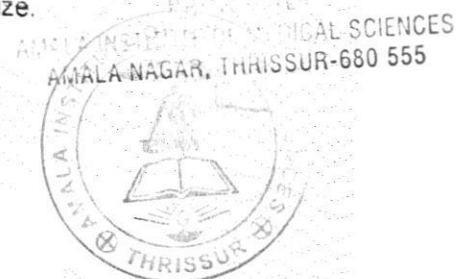
9, Excise Duty - Nil

10, Foreign Currency Earnings - Nil

11, Prior Period Adjustments - Nil

Betsy

Dr. BETSY THOMAS
MD, FRACD, DNB, MICOG



CHARTERED ACCOUNTANTS
C. J. KOMID & CO.
Membership No: 22408