ASSAM CANCER CARE FOUNDATION
A Government of Assam and Tata Trusts Initiative

NOTICE

NOTICE is hereby given that the Eight (8^{th}) Annual General Meeting of the Members of Assam Cancer Care Foundation will be held, at shorter notice, at the Board Room, Business Centre of Vivanta by Taj, Guwahati on Saturday, the 20^{th} day of September 2025 at 04:30 pm. to transact the following business:

ORDINARY BUSINESS:

1. To consider, approve and adopt the Audited Financial Statements of the Company comprising the Statements of Income and Expenditure and Cash Flow for the financial year ended on March 31, 2025, and the Balance Sheet as that date, together with the Reports of the Board of Directors and Auditors thereon.

SPECIAL BUSINESS:

2. **Approval of Remuneration of the Cost Auditor for the financial year 2025-26:** To consider and if thought fit, to pass with or without modification(s), the following Resolution as an Ordinary Resolution:-

   "**RESOLVED THAT** pursuant to the provisions of Section 148 and other applicable provisions of the Companies Act, 2013 read with Companies (Audit & Auditors) Rules, 2014 as amended from time to time, the appointment of **M/s Subhadra Dutta & Associates, Cost Accountants**, by the Board of Directors of the Company to conduct the audit of the cost records of the Company for the financial year ending 31st March, 2026 at a remuneration of Rs. 50,000/- (Rupees Fifty Thousand) plus GST and other out of pocket expenses, be and is hereby ratified and approved.

   "**RESOLVED FURTHER THAT** the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds. and things and to take all such steps as may be necessary or expedient to give effect to this Resolution."

By the order of the Board
For Assam Cancer Care Foundation

Dr Siddharth Singh
(Director)
DIN: 08251430

Date: 20th September 2025
Place: Guwahati

ASSAM CANCER CARE FOUNDATION
A Government of Assam and Tata Trusts Initiative

NOTES:

1. A member entitled to attend and vote at the Annual General Meeting (the "Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of himself/herself and the proxy shall be a member of the Company.

2. The documents referred to in the Notice and Explanatory Statement, will be available for inspection by the members at the Registered office of the Company during business hours between 09:30 A.M. to 05:30 P.M. (except Saturday and Sunday) up to the date of the Annual General Meeting and will also be available during the Annual General Meeting.

Explanatory Statement for the Special Business pursuant to Section 102 of the Companies Act, 2013:

Approval of Remuneration of Cost Auditor for the Financial Year 2025-26:

M/s Subhadra Dutta & Associates, Cost Accountants was appointed by the Board as the Cost Auditor of the Company for the year 2025-26 to conduct the audit of Cost Records at a remuneration of Rs. 50,000/- plus GST and other out of pocket expenses. In accordance with the provisions of Section 148 of the Companies Act, 2013 read with Rule 14 of the Companies (Audit & Auditors) Rules, 2014, the remuneration of the Cost Auditor approved by the Board is required to be ratified and approved by the Members by way of an Ordinary Resolution.

The Board accordingly recommends the passing of the proposed Ordinary Resolution by the Members.

None of the Directors or Key Managerial Personnel or their relatives is, in any way, concerned or interested, financially or otherwise, in passing of the said Ordinary Resolution.

By order of the Board,
For Assam Cancer Care Foundation

Dr Siddharth Singh
(Director)
DIN: 08251430

Date: 20th September 2025
Place: Guwahati

DIRECTORS' REPORT

To,
The Members,
ASSAM CANCER CARE FOUNDATION

The Directors are pleased to present the 8th Annual Report of **Assam Cancer Care Foundation** on the operations of the Company for the financial year ended on 31st March 2025 together with the Audited Financial Statements along with the Report of the Auditors thereon.

1. **OPERATIONAL HIGHLIGHTS:**

   At present, 9 hospitals of Assam Cancer Care Foundation (ACCF) are operational at Guwahati, Dibrugarh, Barpeta, Silchar, Tezpur, Lakhimpur, Jorhat, Kokrajhar and Darrang.

   The hospital at Diphu is likely to commence operations by December 2025. The construction works on the hospitals of Phase-2 at Sivasagar, Tinsukia, Dhubri, Golaghat, Nagaon and Nalbari are at different stages of progress and are likely to be completed over 2026 and 2027 while the land for the hospital at Goalpara is awaited.

   The L1 hospital (SCI Guwahati) provides Medical Oncology - Chemotherapy, Surgical Oncology, Radiation Oncology, Robotic Surgery, Cobalt Therapy, Tomo therapy, Palliative Care services, Critical Care, Blood Centre, Diagnostic facilities including LINAC, CT Simulator, MRI, PET-CT, PET-MRI (3 tesla), CT scan, Digital X-Ray, Mammography, high-end USG, Advanced Laboratories, Cyclotron and Gamma Camera,

   The L2 hospitals (Dibrugarh, Barpeta and Silchar) provide Medical Oncology - Chemotherapy, Surgical Oncology, Radiation Oncology, Palliative Care services, Critical Care, Blood Centre, Diagnostic facilities including LINAC, CT Simulator, MRI, PET-CT, CT scan, Digital X-Ray, Mammography, high-end USG and Advanced Laboratories.

   The L3 hospitals (Tezpur, Jorhat, Lakhimpur, Kokrajhar and Darrang) provide Medical Oncology - Chemotherapy, Radiation Oncology, Palliative Care services, Diagnostic facilities including MRI, CT scan, Digital X-Ray, Mammography, high- end USG in radiology and basic Laboratories.

   ACCF has also started a BSc Nursing College at Barpeta Cancer Centre on 20th October 2024 with a batch of 30 students and has received very good response. The batch size is being increased to 40 students for the academic session 2025-2026. Another BSc Nursing College is being established at Lakhimpur Cancer Centre with a batch of 30 students and academic session will commence from October 2025.

   ACCF has been working across 35 districts in Assam for prevention and detection of cancer along with providing home based palliative care and survivorship initiatives. So far, around 29 lakh people have been reached for screening. About 750 cases were detected and the individuals are at different stages of treatment. Over 85,000 people, including students and community members, were educated about cancer and its risks. ACCF also trained 11,690 frontline health workers (like CHOs, ANMs, MPWs, and ASHAs) to carry out cancer screenings, and 2,571 doctors were informed about the screening process and services available at ACCF hospitals. The team also promoted HPV vaccination and gave breast knockers to women who had undergone mastectomy, helping them regain confidence. On the 79th Independence Day (2025), ACCF launched a special program called *Sah योग*, which means "support through togetherness." This program is designed to help cancer patients not just during treatment, but also after recovery. It offers emotional support, guidance through treatment, rehabilitation, and regular follow-ups. Survivors are encouraged to share their stories and help others, creating a strong and caring community.

In addition, ACCF is operating five kiosks (Swasth Asom) at Silchar, Dibrugarh, Barpeta, Tinsukia and Diphu. These kiosks are located at accessible locations where individuals can undergo screenings for oral, breast, and cervical cancers.

ACCF's patient services data for the period April 2024 till March 2025 is given in the table below:

PATIENT SERVICE & STATISTICS (Apr 2024 - Mar 2025)									
Hospital	**OPD Patient**	**New Registration**	**Chemo**	**Radiation**	**Lab Test**	**CT**	**MRI**	**XRAY**	**USG**
Guwahati (SCI)	12,537	2,303	2,385	371	35,127	1,641	375	319	292
Dibrugarh	32973	11909	9174	747	92094	4108	4483	1437	1464
Barpeta	18580	11117	7526	597	48566	9603	2222	894	426
Silchar	8269	5680	1340	182	12964	1941	2721	736	1165
Jorhat	15,770	5,132	4,574	543	28,866	3,607	2,716	610	26
Darrang	9344	6292	2198	289	14334	1946	2251	811	1848
Tezpur	7397	2615	3596	356	14122	1445	1069	281	120
Kokrajhar	7,095	8,301	1,669	165	13,623	1,770	1,983	9,350	92
Lakhimpur	6682	4773	1542	220	10735	1251	2889	330	16
Diphu Day Care	1925	242	642	0	2252	0	0	32	0
TOTAL	1,20,572	58,364	34,646	3,470	2,72,683	27,312	20,709	14,800	5,449

2. FINANCIAL RESULTS:

(Rs. Lakh)

Particulars	**2024 - 25**	**2023 - 24**
Grant Income	15,350.37	15364.82
Other Income	96.60	72.14
Income from Educational Activities	25.47	0.00
Income from treatment of patient	11,480.16	8802.86
Total Income	26,275.13	24,239.83
Total Expenditure	26,856.00	24,167.68
Excess of Income over Expenditure	*96.60*	*72.14*

3. STATE CANCER INSTITUTE:

Government of Assam vide order no. HLB.339/2019/138 dated 8th August 2024 have handed over the Management and Operations of State Cancer Institute (managed by Hospital Management System) to Assam Cancer Care Foundation (ACCF) with effect from 1st September 2024.Operations in totality has been taken over with effect from 1st of January 2025. Options for onboarding SCI into ACCF was discussed in the last Board Meeting held on 23rd June 2025, and the Board has suggested to entrust ACCF to run SCI under operate and manage arrangement. The final approval of Govt. of Assam shall be accorded through a cabinet note in the coming period.

4. CHANGE IN NATURE OF BUSINESS:

There is no change in the nature of business of ACCF during the financial year under report.

5. MEETINGS OF THE BOARD: -

Two Board Meetings were held during the financial year under report:

Sl. No.	***Dates on which the Board Meetings were held***	**Total strength of the Board**	**No. of Directors Present**
1	30th June 2024	6	5
2	30th September 2024	6	2

Attendance of Directors at Board Meetings and Annual General Meeting: -

Names of the Directors	**Attendance at the Board Meeting held on**		**Annual General Meeting 30-Sept-2024**
	30th June 2024	**30th September 2024**	
Dr. Himanta Biswa Sarma	Present	Absent	Absent
Mr. Keshab Mahanta	Absent	Absent	Absent
Mr Vijay Singh	Present	Absent	Absent
Dr Siddharth Singh	Present	Present	Present
Mr Siddharth Sharma	Present	Absent	Absent
Dr Pattatheyil Arun	Present	Present	Present

6. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP): -

There were no changes in the composition of directors during the year under review. The details of the Directors and Key Managerial Personnel of the Company as on 31/03/2025 are as follows:

SL No.	**Name of Directors/KMP**	**Designation**	**Date of appointment**
1.	Dr Himanta Biswa Sarma, Hon'ble Chief Minister, Assam	Chairman & Nominee Director	05/05/2018
2.	Sri Keshab Mahanta, Hon'ble Minister, Information & Technology etc., Assam	Nominee Director	30/11/2021
3.	Sri Vijay Singh, Vice Chairman, Tata Trusts	Director	08/05/2019
4.	Dr Siddharth Singh, IAS, Commissioner and Secretary, Medical Education and Research Department, Govt of Assam	Nominee Director	16/06/2022

5.	Mr Siddharth Sharma, CEO, Tata Trusts	Director	08/03/2023
6.	Dr Pattatheyil Arun, Director, TMC, Kolkata	Director	07/02/2023

7. DETAILS OF FRAUD REPORTED BY AUDITOR: -

Pursuant to section 143(12) of the Act, the statutory auditors of the Company have not reported any fraud on the Company by its officers or employees, the details of which are required to be mentioned in the Board's Report.

8. AUDITORS:-

M/s. Deloitte Haskins & Sells LLP Chartered Accountants (Firm Registration No. 117366W/W-1000018), were appointed as the Statutory Auditors of the Company for a period of 5 years at the 6th Annual General Meeting (AGM) of the Company held on 30th September 2023 to hold office up to the conclusion of the AGM to be held in the year 2028. They have confirmed their eligibility to continue as Statutory Auditors of the Company.

9. AUDITORS' REPORT:

The Auditors' Report for the financial year 2024-2025 does not contain any qualification, reservation, or adverse remarks. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not require any further comments.

10. CONTRACT AND ARRANGEMENTS WITH RELATED PARTIES:

There were no related party transactions entered into during the year ended on 31st March, 2025.

11. DEPOSITS:

During the year under review, the Company neither accepted nor renewed any deposits falling within the ambit of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

12. PARTICULARS OF INVESTMENTS, LOANS, GUARANTEES UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

During the year under review, the Company did not give any loans, guarantees or make any investment covered under the provisions of Section 186 of the Companies Act, 2013.

13. TRANSFER TO RESERVES:

No amount was transferred to reserves during the year ended on 31st March 2025.

14. MATERIAL CHANGES AND COMMITMENTS, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

No material changes and commitments affecting the financial position of the Company have occurred between the end of the financial year and the date of this report.

15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO: -

The details pursuant to Rule 8 of the Companies (Accounts) Rules, 2014 concerning conservation of energy, technology absorption and foreign exchange earnings and outgo is attached hereto as **Annexure I.**

16. **STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY: -**

The management has drawn up a Risk Management Policy which has been approved by the Board and adopted.

17. **ANNUAL RETURN**

Pursuant to Section 92(3) of the Companies Act, 2013, the Annual Return for the financial year 2023-2024 is available on the website of the Company at www.assamcancercarefoundation.org

18. **CORPORATE SOCIAL RESPONSIBILITY (CSR):-**

The provisions of Section 135(1) of the Companies Act, 2013 are not applicable to the Company for the year under review.

19. **SUBSIDIARY AND ASSOCIATE COMPANIES: -**

The Company does not have any Subsidiary/Associate/JV Company.

20. **DETAILS OF SIGNIFICANT MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNAL IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE: -**

There are no significant material or other orders passed by the Regulators / Courts / Tribunal which would impact the going concern status of the Company and its future operations. Hence, there is no disclosure to be made pursuant to Rule 8 (5) (vii) of Companies (Accounts) Rules, 2014.

21. **SEXUAL HARRASSMENT OF WOMEN AT THE WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013: -**

A policy on Prevention, Prohibition and Redressal of Sexual Harassment has been adopted by the Company and notified to the employees. The Company has constituted an Internal Committee ("IC") as required under the Act for the head office and all functional units as well.

No complaints have been filed with the Internal Committee during the year under report. Two workshops on creating awareness on Prevention of Sexual Harassment were conducted for employees and IC members.

22. **DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS PURSUANT TO RULE 8 (5) (VIII) OF COMPANIES (ACCOUNTS) RULES, 2014:**

The Company has adequate internal financial controls with reference to the financial statements, commensurate with the size and nature of its operations.

23. **DISCLOSURE OF MAINTANENCE OF COST RECORDS AS SPECIFIED BY THE CENTRAL GOVERNMENT UNDER SUB-SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013:**

The Company has maintained cost records in accordance with the provisions of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Amendment Rules, 2014.

24. APPLICATION MADE OR PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

During the year under review, no application was made under the Insolvency and Bankruptcy Code, 2016 ("IBC 2016") by the Company. No proceedings are pending under IBC 2016 against the Company.

25. PARTICULARS OF VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS:

During the year under review, there were no instances of any one-time settlement of loans taken from Banks or Financial Institutions.

26. DIRECTORS' RESPONSIBILITY STATEMENT: -

Pursuant to the requirement under Section134 (3) (c) of the Companies Act, 2013 (the "Act") with respect to Directors' Responsibility Statement, it is hereby confirmed that:

(a) in the preparation of the annual accounts for the financial year ended on 31st March, 2025, the applicable accounting standards have been followed along with proper explanation relating to material departures;

(b) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2025 and of the excess of income over expenditure of the Company for the year ended on that date;

(c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) the Directors have prepared the annual accounts on a going concern basis; and

(e) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

27. ACKNOWLEDGMENT:

The Board wishes to place on record its appreciation and gratitude for the support and assistance received from the Government of Assam and all those with whom the Company has had dealings and the employees.

For and on behalf of the Board

Siddharth Singh **(Director)** **DIN: 08251430**	**Pattatheyil Arun** **(Director)** **DIN: 10043845**	**Place: Guwahati** **Date: 20th September 2025**

Annexure I to the Directors' Report

Information pursuant to Section 134 of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 and forming part of the Directors' Report for the year ended on 31st March, 2025.

A. *CONSERVATION OF ENERGY:*

i. Energy Conservation measures taken:

ACCF is taking proactive steps for saving energy. While adopting the design for electrical systems for the upcoming hospitals, ACCF has selected variable frequency drives for all services like HVAC, water, fire and chiller pumps etc. These systems have distinct advantages of saving of energy by upto 67% reinforcing ACCF's commitment towards clean environment by reduction of CO_2.

Further, LED lights are being used in all the hospitals, which results in saving of around 50% in lighting loads. The project is also using the Hybrid power factor control panels to control reactive power as well as Total Harmonic Distortion (THD).

ii. Capital investments, if any; on energy conservation equipment

As the work is being executed through a design and build contract, no additional investment is required for implementing the conservation measures as these were included in the Design Basis Report (DBR) of the projects.

iii. Alternate sources of energy, if any utilized by the Company

The hospitals have provision for usage of solar power for 50% hot water requirements. We are exploring the provision for installation of solar panel in all the centres for the remining energy requirements.

iv. Impact of measures at (i), (ii) & (iii) above for reduction of energy consumption and consequent impact on cost of production of goods:

It is expected that the measures taken will provide reduction in the annual energy consumption and cost.

B. *TECHNOLOGY ABSORPTION*

i. Efforts made in technology absorption:

Assam falls under Seismic Zone V, which is the most seismic active zone. ACCF has been in the forefront of adopting new technology for the projects it has undertaken. For all the hospital buildings, it has gone for adoption of National Disaster Management Authority (NDMA) guidelines compliant building using Base Isolation technology. Under this, the buildings are designed to take double of the horizontal force compared to conventional earthquake resistant structures (as per IS 4326, 1993). The adoption has the following identified benefits:

a) The beam-column structural frame sizing has come down providing better coordination of services in the hospital buildings
b) The buildings are highly resistant to collapse in case of any disaster that could lead to any loss of life. The hospitals can continue to function and provide services, while the building can serve as a critical community facility when it is most needed;
c) It is designed, with contingency plans in place and health workforce will be trained to keep the network operational

C. FOREIGN EXCHANGE EARNINGS AND OUTGO

i. Activities relating to Export; initiatives taken to increase exports; development of new export markets for products and export plans:

The Company is not engaged in any export activities.

ii. Total foreign exchange used and earned:

- **Foreign Exchange Earned – NIL**
- **Foreign Exchange Spent – NIL**

Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Balance Sheet as at March 31, 2025

Amount (Rs. in Lakhs)

Particulars			Note	As at March 31, 2025	As at March 31, 2024
I		**EQUITY AND LIABILITIES**			
1		**Shareholders' funds**			
	a)	Share Capital	3	-	-
	b)	Reserves and Surplus	4	267.80	171.20
2		**Liabilities**			
		Non-Current Liabilities			
	a)	Other Long Term Liabilities	5	2,01,106.12	1,88,167.77
	b)	Long Term Provisions	6	154.74	109.22
		Current Liabilities			
	a)	**Trade Payables**	7		
	ai)	Total Outstanding dues of Micro Enterprises and Small Enterprises		96.65	181.94
	aii)	Total Outstanding dues of Creditors Other than Micro Enterprises and Small Enterprises		6,476.05	2,373.57
	b)	Earmarked Funds	8	(471.59)	(4,042.62)
	c)	Other Current Liabilities	9	873.57	1,182.03
	d)	Short Term Provisions	10	25.43	19.36
		Total		2,08,528.77	1,88,162.47
II		**ASSETS**			
1		**Non-Current Assets**			
	a)	**Property, Plant and Equipment and Intangible assets**	11		
	i)	Property, Plant and Equipment	11A	1,35,590.15	1,08,382.25
	ii)	Intangible Assets	11B	10.50	43.92
	iii)	Capital Work in Progress	11C	42,464.00	57,021.18
	b)	Long Term Loans and Advances	12	1,114.36	850.78
	c)	Other Non-Current Assets	13	6,019.46	6,778.23
2		**Current Assets**			
	a)	Trade Receivable	14	10,880.19	2,014.82
	b)	Cash and Bank Balances	15	12,084.49	12,824.60
	c)	Other Current Assets	16	365.62	246.69
		Total		2,08,528.77	1,88,162.47

Notes to and forming part of the financial statements 1 - 50

In terms of our report attached
For Deloitte Haskins & Sells LLP
Chartered Accountants
FRN: 117366W/W-100018

Jayesh Parmar
Partner
Membership No: 106388

Date: September 20,2025
Place: Mumbai

For and on behalf of Board of Directors
Assam Cancer Care Foundation
CIN:- U74999AS2017NPL018256

Siddharth Singh
Director
DIN: 08251430

Pattatheyil Arun
Director
DIN: 10043845

Date: September 20,2025
Place: Guwahati

Assam Cancer Care Foundation

Company limited by guarantee and not having share capital

Statement of Income and Expenditure for the year ended on March 31, 2025

Amount (Rs. in Lakhs)

Particulars	Note	Year Ended on March 31, 2025	Year Ended on March 31, 2024
1 Income			
a) Grant Income	17	15,350.37	15,364.82
b) Income from Charitable Object (Hospital Operations)	17A	11,480.16	8,802.86
c) Income from Educational activities		25.47	-
d) Other Income	18	96.60	72.14
Total Income		26,952.60	24,239.82
2 Expenditure			
a) Employee Benefit Expenses	19	3,055.97	2,727.72
b) Project Expenses	20	119.74	281.32
c) Expenditure towards Charitable Objects	21	9,962.82	8,583.36
d) Expenditure towards Educational Activities	22	40.89	-
e) Depreciation and Amortizations	11	13,261.38	12,299.97
f) Establishment Expenses	23	415.20	275.31
Total Expenditure		26,856.00	24,167.68
3 Excess of Income Over Expenditure		96.60	72.14

Notes to and forming part of the financial statements **1 - 50**

In terms of our report attached
For Deloitte Haskins & Sells LLP
Chartered Accountants
FRN: 117366W/W-100018

Jayesh Parmar
Partner
Membership No: 106388

Date: September 20,2025
Place: Mumbai

For and on behalf of Board of Directors
Assam Cancer Care Foundation
CIN:- U74999AS2017NPL018256

Siddharth Singh
Director
DIN: 08251430

Pattatheyil Arun
Director
DIN: 10043845

Date: September 20,2025
Place: Guwahati

Assam Cancer Care Foundation
Company limited by guarantee and not having share capital
Cash Flow Statement for the year ended on March 31,2025

Amount (Rs. in Lakhs)

	Particulars	Year Ended on March 31, 2025	Year Ended on March 31, 2024
A	**Cash flow from operating activities**		
	Excess of Income over Expenditure	96.60	72.14
	Adjustments for non-cash items		
	Depreciation and amortization	13,261.38	12,299.97
	Donated asset reserve release	(4,076.96)	(3,876.14)
	Operating Cash Flow Before Working Capital Adjustments	9,281.02	8,495.97
	Adjustments for working capital:-		
	(Increase) in Long Term Loans and Advances	(263.58)	(552.63)
	(Increase) in Trade receivable	(8,865.37)	(1,729.58)
	(Increase)/Decrease in Other Assets	(119.40)	126.63
	(Decrease) in Liabilities and Provisions	(6,160.84)	(8,636.95)
	Net Cash used in Operating Activities (A)	(6,128.17)	(2,296.56)
B	**Cash Flow From Investing Activity**		
	Bank deposits matured having maturity more than 3 months	1,365.61	-
	Bank deposits placed having maturity more than 3 months	-	(1,320.00)
	Increase in earmarked deposit with banks	(5.00)	-
	Purchase of fixed assets and assets under construction	(20,191.50)	(22,274.21)
	Net Cash Used in Investing Activities (B)	(18,830.89)	(23,594.21)
C	**Cash Flow From Financing Activity**		
	Grant for Capital Assets/Under Construction*	25,579.56	18,597.98
	Net Cash Flow from Financing Activities (C)	25,579.56	18,597.98
D	**Net Increase / (Decrease) in Cash and Cash Equivalent (A+B+C)**	620.50	(7,292.79)
E	**Cash and Cash Equivalent at Beginning of the Year**	8,351.99	15,644.78
F	**Cash and Cash Equivalent at Closing of the Year**	8,972.49	8,351.99
G	**Net Increase/(Decrease) in Cash and Cash Equivalent**	620.50	(7,292.79)

The Cash Flow Statement has been prepared in accordance with "Indirect Method" as set out in the Accounting Standard (AS) 3 on "Cash Flow Statements" as prescribed under section 133 of the Companies Act, 2013.
Cash and cash equivalents comprise cash on hand, balances with banks, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value. These are held for meeting short-term cash commitments rather than for investment or other purposes. Generally, only investments with original maturities of three months or less from the date of acquisition qualify as cash equivalents.
* Donor funds received majorly for acquisition of fixed assets and asset under construction.

In terms of our report attached
For Deloitte Haskins & Sells LLP
Chartered Accountants
FRN: 117366W/W-100018

Jayesh Parmar
Partner
Membership No: 106388

Date: September 20,2025
Place: Mumbai

For and on behalf of Board of Directors
Assam Cancer Care Foundation
CIN:- U74999AS2017NPL018256

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DIN: 10043845

Date: September 20,2025
Place: Guwahati

ASSAM CANCER CARE FOUNDATION
Guwahati

ASSAM CANCER CARE FOUNDATION

(Company limited by guarantee and not having share capital)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1. **Corporate Information:**

The Company has been established to conduct various projects and programs in connection with or relating to preventive care and medical treatment of Cancer. The Company was incorporated on December 5, 2017, limited by guarantee, and not having share capital pursuant to a license under Section 8(1) of the Companies Act, 2013 granted by the Ministry of Corporate Affairs, Government of India. The CIN of the Company is U74999AS2017NPL018256. The Company has received approval under Section 12A of the Income Tax Act, 1961 valid until March 31, 2026. The Company has also obtained registration under Section 80G of the Income Tax Act, 1961 valid until March 31, 2026.

The Company would incur expenditure directly towards objects and Programs which represent initiatives/activities undertaken by the Company.

2. **Material Accounting Policies:**

A. Basis of Preparation of Financial Statements:

The financial statements of the Company have been prepared and presented in accordance with the generally accepted accounting principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, to the extent applicable.

The financial statements are prepared under the historical cost convention on accrual basis. The Company is a small and medium sized company as defined in the General Instructions in respect of Accounting Standards specified under section 133 of the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium sized Company.

B. Use of Estimates:

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the period. 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.

C. Revenue Recognition:

a) Earmarked grants are initially credited to a liability account in the Balance Sheet and are transferred to Statement of Income and Expenditure in the year in which and to the extent to which the Company complies with the conditions attached to them.

b) Donations are recognized as income in Statement of Income and Expenditure in the period in which the collections are received to the extent of expenditure incurred

c) The Company recognizes revenue from medical and healthcare services to patients, on sale of medical consumables and drugs within the hospital premises and on providing services towards patient amenities. Revenue is measured at the fair value of the consideration received or receivable. Revenue is recognized upon transfer of control of promised products or services to customers/ patients in an amount that reflects the consideration we expect to receive in exchange for those products or services. Sales and Service Income exclude Goods and Service Tax (GST) and are net of trade / volume discounts, where applicable. 'Unbilled

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revenue' represents value to the extent of medical and healthcare services rendered to the patients who are undergoing treatment/ observation on the balance sheet date and is not billed as at the balance sheet date.

d) For patients falling under the category of government schemes, bills are raised and settled by the respective authorities based on the approved amounts. The actual value of treatment may however be lower/higher than the approved amount. Excess of such receipts are treated as revenue in the year in which amounts are received. Deficit against bills/claims raised are charged to revenue in the year of settlement.

e) Interest Income is recognized on time proportion basis considering the amount outstanding.

f) Deferred income is recognised when there are billings in excess of income.

D. Donations Received:

Donations are accounted for when actually received. On receipt of donation the same is not taken as income but are transferred to Earmarked fund, and on utilization it gets transferred to either Capital Assets related fund or Income and Expenditure considering the nature of utilization.

E. Fixed Assets:

Tangible assets are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost includes purchase price, taxes, and any attributable cost of bringing the assets to its working condition for its intended use.

Components of Grants utilized for meeting costs of capital assets are disclosed as ' Grant for Capital Assets ' as a part of 'Other Non-Current Liabilities'. Costs of such assets are capitalized. Amount equivalent to depreciation provided on such asset is released from Grant for Capital Assets to Income and Expenditure Account.

Donated assets have been recognized in the books at cost of acquisition of the donor, by creating an equivalent amount of reserve. Amount equal to depreciation on such donated assets is released from the reserve to Income and Expenditure Account.

F. Depreciation/Amortization:

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation would be calculated on Written Down Value method, except Intangible assets, which will be on Straight Line method. Depreciation would be provided as per the useful / estimated life prescribed in Schedule II to the Companies Act, 2013.

Individual assets/group of assets costing in aggregate less than Rs 10,000 are fully depreciated in the year of acquisition.
Categories of assets and their useful life based on Schedule II to the Companies Act 2013 is below:

Assets	Estimated Useful Life
Office Equipment	5 years
Computers and data processing units –	
a) Laptops and desktops	3 years
b) Other IT peripherals	6 years
Furniture and Fixtures	10 years

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Building	60 years
Plant and Machinery	15 years
Medical Equipment	
a) Electrical Machinery & other diagnostic equipment's	13 years
b) Other Equipment's	15 years
Lease hold Improvement	Over period of Lease
Motor Vehicles	8 years
Roads	10 years
Electrical Installations	10 years
Intangibles-Software	3 years

G. Impairment of assets:

In accordance with Accounting Standard 28 (AS 28) on "Impairment of assets", the carrying amounts of the Company's assets are reviewed at each balance sheet date to determine whether there is any impairment. Management periodically assesses using, external and internal sources, whether there is an indication that an asset may be impaired. An impairment occurs where the carrying value exceeds the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. The impairment loss to be expensed is determined as the excess of the carrying amount over the higher of the asset's net sales price or present value as determined above.

H. Provision and Contingent Liabilities:

Provisions are recognized when the Company has a present obligation because of a past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and when a reliable estimate of the amount of the obligation can be made.

No Provision is recognized for –
Any possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or

Any present obligation that arises from past events but is not recognized because-
(i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
(ii) A reliable estimate of the amount of obligation cannot be made.

Such obligations are recorded as Contingent Liabilities. These are assessed periodically and only that part of the obligation for which an outflow of resources embodying economic benefits is probable, is provided for, except in the extremely rare circumstances where no reliable estimate can be made.
Contingent Assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

I. Expenses towards charitable objects of the trust:

a) All expenses are accounted for on accrual basis and provision is made for all known losses and liabilities.

b) It includes expenditure incurred in operation and running of hospitals.

J. Foreign Exchange Transactions:

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Transactions in foreign currency are recorded at the exchange rates prevailing on the date of the transaction. Exchange differences arising on settlement of revenue transactions are recognized in the Statement of Income and Expenditure. Monetary items denominated in a foreign currency are restated using the exchange rates prevailing at the date of the Balance Sheet and the resulting net exchange difference is recognized in the Statement of Income and Expenditure.

K. **Employee Benefits**:

Short Term Employee Benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, etc., are recognized as an expense at the undiscounted amount in the Statement of Income and Expenditure of the year in which the employee renders the related service.

Post-employment Benefit Plans

Defined Contribution Plans:

Payments made to a defined contribution plan such as Provident Fund are charged as an expense in the Statement of Income and Expenditure as they fall due. Contribution to Provident Fund is recognized as an expense in the income and expenditure account when the employees have rendered services entitling them to contributions.

Defined Benefit Plans:

The liability towards gratuity to past employees is determined using the Projected Unit Credit Method which considers each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation. Past services are recognized on a straight-line basis over the average period until the amended benefits become vested. Actuarial gain and losses are recognized immediately in the statement of Statement of Income and Expenditure as surplus or deficit. Obligation is measured at the present value of estimated future cash flows using a discounted rate that is determined by reference to market yields at the Balance Sheet date on Government Securities where the currency and terms of the Government Securities are consistent with the currency and estimate terms of the defined benefit obligations.

Other Long Term Employee Benefits:

Other Long Term Employee Benefits viz., leave encashment is recognized as an expense in the Statement of Income and Expenditure as and when it accrues. The liability is determined using the Projected Unit Credit Method, with the actuarial valuation carried out as at the Balance Sheet date. Actuarial gains and losses in respect of such benefits are charged to the Statement of Income and Expenditure.

L. **Income Tax:**

Income taxes have been computed using the tax effect accounting method, where taxes are accrued in the same period as the related revenue and expenses. Current tax is determined as the amount of tax payable in respect of taxable income for the year, as per provisions of the Income-tax Act, 1961.

M. **Cash and Cash Equivalents:**

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Cash and Cash Equivalents includes cash in hand, bank balances and liquid term deposits with bank having maturity term of less than 90 days and deposits with bank having maturity term of more than 90 days are considered as other bank balances

N. Leases:

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognize as operating leases. Lease rentals under operating lease are recognised in the Statement of Income and Expenditure on a straight-line basis over the lease term.

O. Operating cycle:

Based on the nature of activities of the Company and the normal time elapsed between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

P. General funds:

The company generate general funds from various projects which are unrestricted in nature, which are carried forward for use in the future period. These funds are the excess of income over expenditure during the year.

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Note 3 Share Capital

The Company is a Private Limited Company within the meaning of Section 2 (68) of the Companies Act, 2013. The Company is limited by Guarantee and does not have a share capital. The liability of each member is restricted to Rs.1,000. If upon a winding up or dissolution of the Company, there remains, after the satisfaction of all the debts and liabilities, any sum of money or property whatsoever, the same shall not be distributed amongst the members of the Company but shall be given or transferred to such other company having objects similar to the objects of this Company, subject to such conditions as the Tribunal may impose, or may be sold and the proceeds thereof credited to the Insolvency and Bankruptcy Fund (IBF).

Note 4 Reserves and Surplus

Amount (Rs. in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Excess of Income over Expenditure		
Balance at Beginning of the Year	171.20	99.06
Add: Excess of Income over Expenditure for current year	96.60	72.14
Total	267.80	171.20

Note 5 Other Long Term Liabilities

Amount (Rs. in Lakhs)

	Particulars	As at March 31, 2025	As at March 31, 2024
	a. Grants for Capital Assets		
	Balance at Beginning of the Year	92,913.36	83,129.48
Add	Transfer from Earmarked Funds (Refer Note 8)	138.60	170.02
Add	Transfer from Grants for Capital Assets Under Construction (Refer Note 5-b)	31,614.86	18,037.69
Less	Transfer to Statement of Income and Expenditure (Refer Note 17-2)	9,184.42	8,423.83
	Balance at Close of the Year	1,15,482.40	92,913.36
	b. Grants for Capital Assets Under Construction		
	Balance at Beginning of the Year	58,851.63	46,022.07
Add	Transfer from Earmarked Funds (Refer Note 8)	20,761.80	27,171.34
Less	Transfer to/(from) Earmarked Funds (Mobilization Advance and Long Term Security Deposit) (Refer Note 13-d & 13-a)	759.22	(3,695.91)
Less	Transfer to Grants for Capital Assets (Refer Note 11-c)	31,614.86	18,037.69
	Balance at Close of the Year	47,239.35	58,851.63
	c. Reserve for Grant in Kind		
	Balance at Beginning of the Year	20,432.75	18,320.76
Add	Received during the year (Refer Note 11-A-II & 11-C-2)	4,978.26	5,988.13
Less	Depreciation transferred to revenue account (Refer Note 17-3)	4,076.96	3,876.14
	Balance at Close of the Year	21,334.05	20,432.75
	d. Capital Creditors	15,919.71	15,970.02
	e. Retention Money	1,082.44	-
	f. Security Deposit Payable	48.17	-
	Total	2,01,106.12	1,88,167.77

Note: Reserve against "Grant in kind" represent the written down value of assets received as donation in kind, which have been accounted for at the cost of acquisition to the donor. It also includes donated assets amounting to Rs 1,218.02 Lakhs, which have not yet been capitalised as these have not yet been installed/ put to use during FY 2024-2025.

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Note 6 Long Term Provisions

Amount (Rs. in Lakhs)

Particulars		As at March 31, 2025	As at March 31, 2024
	Provision for employee benefits:		
a)	Provision for Gratuity (Refer Note 28)	**93.10**	61.40
b)	Provision for Leave Encashment (Refer Note 28)	**61.64**	47.82
	Total	**154.74**	109.22

Note 7 Trade Payables

Amount (Rs. in Lakhs)

Particulars		As at March 31, 2025	As at March 31, 2024
1	Total Outstanding dues of Micro Enterprises and Small Enterprises	**96.65**	181.94
2	Total Outstanding dues of Creditors Other than Micro Enterprises and Small Enterprises	**6,476.05**	2,373.57
	Total	**6,572.70**	2,555.51

a Trade Payable Ageing schedule

Amount (Rs. in Lakhs)

Particulars	Not Billed	Not due	Outstanding for following period from date of invoice as on March 31, 2025					Not Billed	Not due	Outstanding for following period from date of invoice as on March 31, 2024				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i. MSME	-	90.28	6.37	-	-	-	96.65	-	176.14	4.15	1.65	-	-	181.94
ii. Others	1,516.04	1,175.98	3,762.01	19.75	2.27	-	6,476.05	768.34	820.05	782.91	2.12	0.15	-	2,373.57
iii. Disputed dues-MSME		-	-	-	-	-	-		-	-	-	-	-	-
iv. Disputed dues-Others		-	-	-	-	-	-		-	-	-	-	-	-
Total	**1,516.04**	**1,266.26**	**3,768.38**	**19.75**	**2.27**	-	**6,572.70**	**768.34**	**996.19**	**787.06**	**3.77**	**0.15**	-	**2,555.51**

b **Disclosure required under section 22 of Micro, Small and Medium Enterprises Development Act, 2006 (the Act)**

Amount (Rs. in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Principal amount and interest due thereon remaining unpaid to any supplier at year end: - Principal Interest due thereon	 **90.19** **4.60**	 180.08 0.41
Amount of interest paid by the buyer in terms of section 16 of the Act, along with the amount of payment made to the supplier beyond the appointed date during each accounting year	-	-
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 Act.	-	0.82
Amount of interest accrued and remaining unpaid at end of each accounting year	**6.46**	1.86
Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Act.	-	-

The amount due to Micro, Small and Medium Enterprise as defined in the " The Micro , Small and Medium Enterprises Development Act , 2006 " has been determined to the extent such parties have been identified on the basis of the information collected by the Management.

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Note 8 Earmarked Funds

Amount (Rs. in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Unspent Grant of Donor Agencies		
Balance at Beginning of the Year (Including Interest)	(4,042.62)	11,003.35
Add Grants received during the year (Refer Note 25)	25,579.56	18,597.98
Add Interest earned during the year (Refer Note 25)	750.51	852.47
Less Transfer to Grants for Capital Assets (Refer Note 11)	138.60	170.02
Less Transfer to Grants for Capital Assets Under Construction (Gross) (Refer Note 11)	20,761.80	27,171.34
Add Transfer to/(from) Earmarked Funds (Mobilization Advance and Long Term Security Deposit) (Refer Note 13-d & 13-a)	759.22	(3,695.91)
Less Transfer from Earmarked Funds for Patient Support (Refer Note 25)	528.88	394.31
Less Transfer to Statement of Income and Expenditure {Refer Note 17(1)}	2,088.98	3,064.85
	(471.59)	(4,042.62)

Note: The balance of Earmarked Funds represent -
i) amount received from various donors and sponsors for specific projects under taken/ to be undertaken by the company which have remained unutilized/overutilised as at the Balance Sheet date, and
ii) interest accrued on the unspent balance from time to time.
iii) There is a negative balance due to creation of provisions of project related work completed till year end, for which funds from the donors have been received subsequent to the year end.

Note 9 Other Current Liabilities

Amount (Rs. in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
a) Statutory dues	231.42	269.49
b) Retention money	574.82	727.79
c) Employee benefit payable	9.33	81.33
d) Security deposit	22.93	71.68
e) Advance from customers	32.33	31.74
f) Deferred Income	2.74	-
Total	873.57	1,182.03

Note 10 Short Term Provisions

Amount (Rs. in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for employee benefits:		
a) Provision for Gratuity (Refer Note 28)	9.95	8.50
b) Provision for Leave Encashment (Refer Note 28)	15.48	10.86
Total	25.43	19.36

Note 12 Long Term Loans and Advances

Amount (Rs. in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good.		
a) Advance Income Tax (Including TDS & TCS)	1,114.36	850.78
Total	1,114.36	850.78

Note 13 Other Non-Current Assets

Amount (Rs. in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good.		
a) Long term Security Deposit-APDCL	238.05	238.05
b) Long term Security Deposit-Others	12.41	12.32
c) Prepaid Expense	13.65	13.29
d) Mobilization Advance	5,755.35	6,514.57
Total	6,019.46	6,778.23

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Note 14 Trade Receivable

Amount (Rs. in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
1 Unsecured considered good	**10,880.19**	2,014.82
Total	**10,880.19**	2,014.82

Trade Receivable Ageing Schedule based on invoice date

Amount (Rs. in Lakhs)

Particulars	Outstanding for following period from date of invoice as on March 31, 2025						Outstanding for following period from date of invoice as on March 31, 2024					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
i. Undisputed trade receivable - considered good	8,112.10	2,604.81	159.59	3.69	-	10,680.19	1,844.52	160.61	9.69	-	-	2,014.82
ii. Undisputed trade receivable -which have significant increase in credit risk	-	-	-	-	-	-	-	-	-	-	-	-
iii. Undisputed trade receivable - credit impaired	-	-	-	-	-	-	-	-	-	-	-	-
iv. Disputed trade receivable - considered good	-	-	-	-	-	-	-	-	-	-	-	-
v. Disputed trade receivable -which have significant increase in credit risk	-	-	-	-	-	-	-	-	-	-	-	-
v. Disputed trade receivable - credit impaired	-	-	-	-	-	-	-	-	-	-	-	-
Total	8,112.10	2,604.81	159.59	3.69	-	10,880.19	1,844.52	160.61	9.69	-	-	2,014.82

Note: Considering the nature of invoices raised the ageing has been considered from date of invoice as there is no due date of invoices raised.

Note 15 Cash and Bank Balances

Amount (Rs. in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
A) Cash and Cash Equivalents		
i) Balance with scheduled banks		
In Current Account	**9.98**	9.93
In Savings Account	**7,002.28**	6,000.41
In Corporate Liquid Term Deposit	**1,955.11**	2,332.00
ii) Cash on hand	**5.12**	9.65
	8,972.49	8,351.99
B) Other Bank balances		
i) Earmarked Deposits on lien*	**12.00**	7.00
ii) In Fixed Deposit Account (maturity more than 3 months)	**3,100.00**	4,465.61
	3,112.00	**4,472.61**
	12,084.49	12,824.60

*The earmarked deposits on lien represents performance guarantee placed with our customers.

Note 16 Other Current Assets

Amount (Rs. in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured considered good.		
a) Interest Accrued	**78.09**	24.58
b) Prepaid Expenses	**241.88**	172.48
c) Security Deposits	**6.63**	7.25
d) Advance to creditors	**39.02**	42.38
Total	**365.62**	**246.69**

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Note 11 Property, Plant, and Equipment and Intangible Assets

Amount (Rs. in Lakhs)

Sr. No.	Particulars	Gross Block (at Cost)						Depreciation				Net Block	
		As at April 1, 2024	Adjustment	Addition during the year	Deduction / Transfer/Sale during the year	Asset Written off	As at March 31, 2025	As at April 1, 2024	For the year	Adjustments during the year	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024
A. Property, Plant and Equipment													
i) Tangible Assets purchased from Donors Funds													
1	Leasehold Land (Refer Note - 11 b)	0.05	-	-	-	-	0.05	-	-		-	0.05	0.05
2	Building	74,577.12	-	29,163.22	-	-	1,03,740.34	5,523.14	3,716.59		9,239.73	94,500.61	69,053.98
3	Medical Equipments	5,429.32	-	457.62	-	-	5,886.94	2,290.52	662.48		2,953.00	2,933.94	3,138.80
4	Furniture and Fixtures	1,389.42	-	327.51	-	-	1,716.93	502.21	260.60		762.81	954.12	887.21
5	Laptops & Computers*	119.89	-	15.74	-	-	135.63	106.98	7.50		114.48	21.15	12.91
6	Office Equipments	221.70	-	733.78	-	-	955.48	122.32	128.71		251.03	704.45	99.38
7	Vehicle	11.69	-	-	-	-	11.69	9.85	0.57		10.42	1.27	1.84
8	Plant & Machinery	13,927.34	-	206.40	-	-	14,133.74	3,585.26	1,890.41		5,475.67	8,658.07	10,342.08
9	Leasehold Improvements	123.28	-	-	-	-	123.28	103.96	9.28		113.24	10.04	19.32
10	Roads	2,297.50	-	14.35	-	-	2,311.85	866.93	372.36		1,239.29	1,072.56	1,430.57
11	Electrical Installation & Equipment	12,387.85	-	834.84	-	-	13,222.69	4,502.35	2,102.50		6,604.85	6,617.85	7,885.50
	Total A (i)	**1,10,485.16**	-	**31,753.46**	-	-	**1,42,238.62**	**17,613.52**	**9,151.00**	-	**26,764.52**	**1,15,474.11**	**92,871.64**
	Previous Year	*92,289.01*	*-74.57*	*18,270.72*	-	-	*1,10,485.16*	*9,233.06*	*8,406.36*	(25.91)	17,613.51	*92,871.65*	*83,055.95*
ii) Tangible Assets received as donation in kind from Donors													
1	Vehicles	244.68	-	-	-	-	244.68	133.81	34.63	-	168.44	76.24	110.87
2	Medical Equipment	21,630.86	-	8,682.40	-	-	30,313.26	6,672.07	3,870.53	-	10,542.60	19,770.66	14,958.79
3	Medical Furniture	372.99	-	-	-	-	372.99	133.55	109.81	-	243.36	129.63	239.44
4	IT assets	598.71	-	-	-	-	598.71	397.21	61.99	-	459.20	139.51	201.50
	Total - A (ii)	**22,847.24**	-	**8,682.40**	-	-	**31,529.64**	**7,336.64**	**4,076.96**	-	**11,413.60**	**20,116.04**	**15,510.60**
	Previous Year	21,781.27	-	1,065.97	-	-	22,847.24	3,460.50	3,876.14	-	7,336.64	15,510.60	18,320.78
	Total Tangible Assets - A [A(i) + A(ii)]	**1,33,332.40**	-	**40,435.86**	-	-	**1,73,768.26**	**24,950.16**	**13,227.96**	-	**38,178.12**	**1,35,590.15**	**1,08,382.24**
	Previous Year	1,14,070.29	-74.57	19,336.69	-	-	1,33,332.40	12,693.56	12,282.50	-25.91	24,950.14	1,08,382.25	1,01,376.72
B Intangible Assets													
	Software license	123.39	-	-	-	-	123.39	79.47	33.42	-	112.89	10.50	43.92
	Total Intangible Assets - B	**123.39**	-	-	-	-	**123.39**	**79.47**	**33.42**	-	**112.89**	**10.50**	**43.92**
	Previous Year	111.83	-	11.56	-	-	123.39	36.09	43.38	-	79.47	43.92	75.74

* Includes assets received as Grant in kind from Tata Education and Development Trust

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Note 11 Property, Plant and Equipment and Intangible Assets Continued

C Capital Work in progress												
1 Capital Work in Progress - Own assets	52,099.02	-	20,761.80	31,614.86	-	41,245.96	-	-	-	-	41,245.96	52,099.02
2 Capital Work in Progress - Donated assets	4,922.16	-	4,978.26	8,682.40	-	1,218.02	-	-	-	-	1,218.02	4,922.16
Total Capital work in progress- C*	**57,021.18**	-	**25,740.06**	**40,297.27**	-	**42,463.98**	-	-	-	-	**42,463.98**	**57,021.18**
Previous Year	*42,965.37*	*40.13*	*32,053.37*	*18,037.69*	-	*57,021.18*	-	-	-	-	*57,021.18*	*42,965.37*

Previous year figures shown in Italics

a **Capital Work in Progress Ageing schedule**

Amount (Rs. in Lakhs)

Particulars	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress (31-Mar-25)	**28,589.25**	**9,273.01**	**2,957.83**	**1,643.89**	**42,463.98**
Projects in progress (31-Mar-24)	14,055.81	12,259.71	14,187.86	16,517.79	57,021.18
Projects temporarily suspended	-	-	-	-	-

b The Company has received land allotment letters from various authorities in the State of Assam as stated below

Site Name	Authority	Total Cost	Lease Period	Renewable (Y/N)
Barpeta	Deputy Commissioner, Barpeta	FOC	30 Years	Yes
Dibrugarh	Deputy Commissioner, Dibrugarh	FOC	30 Years	Yes
Tezpur	Deputy Commissioner, Tezpur	FOC	30 Years	Yes
Jorhat	Deputy Commissioner, Jorhat	FOC	30 Years	Yes
Lakhimpur	Deputy Commissioner, Lakhimpur	FOC	30 Years	Yes
Kokrajhar	Jt Sec., Bodoland Territorial Council	FOC	30 Years	Yes
Darrang	Deputy Commissioner, Darrang	FOC	30 Years	Yes
Silchar	Deputy Commissioner, Silchar	FOC	30 Years	Yes
Diphu	Jt Sec,Karbi Anglong Autonomous Council	FOC	30 Years	Yes
Tinsukia	Deputy Commissioner, Tinsukia	Rs 4,775/-	-	N/A
Golaghat	Deputy Commissioner, Golaghat	FOC	30 Years	Yes
Sivasagar	District Commissioner, Sivasagar	FOC	30 Years	Yes
Nalbari	Deputy Commissioner, Nalbari	FOC	30 Years	Yes
Dhubri	Deputy Commissioner, Dhubri	FOC	30 Years	Yes
Nagaon	Sadar Revenue Circle, Nagaon	FOC	30 Years	Yes
Goalpara	Dudhnoi Revenue Circle, Goalpara	FOC	30 Years	Yes
		FOC	Yet to be allotted	

c Particulars of projects whose completion is overdue

Amount (Rs. in Lakhs)

Particulars-Projects in progress	To be completed in Less than 1 year	To be completed in Less than 2 years
Barpeta	41.33	-
Dibrugarh	119.63	-
Diphu	-	15,643.10
Kokrajhar	24.41	-
SCI	337.94	-
Silchar	607.75	-
Tezpur	6.95	-
Total	**1,138.01**	**15,643.10**

d Donated assets have been valued at the cost as communicated by the donor and depreciated over its useful life as per the policy of the company.

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Note 17 Grant Income

Amount (Rs. in Lakhs)

Particulars	Year Ended on March 31, 2025	Year Ended on March 31, 2024
1 Transferred from Earmarked Funds (Refer Note 25)	2,088.98	3,064.85
2 Transferred from Capital Grant Funds (Refer Note 5-A-I and 5-B)	9,184.42	8,423.83
3 Transfer from Reserve for Grant in kind (Refer Note 5-A-II)	4,076.97	3,876.14
Total	15,350.37	15,364.82

Note 17A Income from Charitable Object (Hospital Operations)

Particulars	Year Ended on March 31, 2025	Year Ended on March 31, 2024
1 Income from hospital operated through O&M (SCI)	947.41	-
2 Income from own hospitals	10,532.75	8,802.86
Total	11,480.16	8,802.86

Note 18 Other Income

Amount (Rs. in Lakhs)

Particulars	Year Ended on March 31, 2025	Year Ended on March 31, 2024
1 Interest on IT refund	20.48	2.39
2 Other Income	26.32	32.56
3 Interest received on Bank Deposits	49.80	37.19
Total	96.60	72.14

Note 19 Employee Benefit Expenses

Amount (Rs. in Lakhs)

Particulars	Year Ended on March 31, 2025	Year Ended on March 31, 2024
1 Salaries and Wages	2,686.77	2,423.16
2 Contribution to Provident Fund & Employees State Insurance	129.65	114.82
3 Gratuity Expenses (Unfunded)	36.16	29.31
4 Staff Welfare and Training	203.39	160.43
Total	3,055.97	2,727.72

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Note 20 Project Expenses

Amount (Rs. in Lakhs)

Particulars	Year Ended on March 31, 2025	Year Ended on March 31, 2024
1 Travel and Conveyance	9.31	42.34
2 Power and Fuel Charges	2.06	37.64
3 Rental Charges	33.57	9.32
4 Repairs and Maintenance	0.04	0.70
5 Guest House expenses	0.28	0.98
6 Printing & Stationery	-	1.90
7 Security guard charges	-	16.68
8 Professional fees	61.87	97.20
9 Housekeeping Expenses	-	7.01
10 Telephone & Internet expenses	0.12	-
11 Registration and Licensing	8.02	-
12 Postage & Courier charges	0.00	-
13 Contractual Manpower Expenses	4.47	7.73
14 Inaguration Expenses	-	59.82
Total	119.74	281.32

Note 21 Expenditure towards Charitable Objects

Amount (Rs. in Lakhs)

Particulars	Year Ended on March 31, 2025	Year Ended on March 31, 2024
a) Hospital Operating Expenses		
1 Awareness, Screening and Events	44.97	41.45
2 Drugs and consumables	1,064.30	2,148.38
3 Patient accomodation expense	25.18	25.94
4 Office Expenses	153.61	120.54
5 Housekeeping Expenses	550.27	441.01
6 Power and Fuel charges	1,454.12	1,404.10
8 Professional fees	2,157.72	1,754.40
9 Other Operating Expenses	188.63	150.24
10 Registration and Licensing	-25.84	92.07
11 Repairs and Maintenance	1,303.27	358.85
12 Image archiving and storage expense	36.09	33.87
13 Contractual Manpower Expenses	911.29	785.09
14 Testing and Diagnostic expense	79.35	90.19
15 Telephone & Internet Expenses	43.68	41.97
16 Travel and Conveyance	168.58	179.17
17 Printing & Stationery	70.98	56.75
18 Advertisement	1.63	16.79
19 Rental charges	16.50	14.21
20 Security guard charges	444.29	381.96
21 Cloud Service Expenses	87.98	131.27
22 Information Technology expenses	28.92	3.03
23 Guest House expenses	1.63	3.01
24 Insurance other assets	80.26	73.01
25 Postage & Courier charges	2.15	-

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b)	Hospital Operating Expenses - State Cancer Institute		
1	Housekeeping Expenses	**152.65**	99.94
2	Office Expenses	**12.08**	1.05
3	Repairs and Maintenance	**159.29**	45.34
4	Power and Fuel charges	**122.32**	13.73
5	Advertisement	**0.04**	-
6	Awareness, Screening and Events	**0.20**	-
7	Cloud Service Expenses	**16.43**	-
8	Drugs and consumables	**78.44**	-
9	Inauguration Expenses	**20.79**	-
10	Information Technology expenses	**6.39**	-
11	Insurance other assets	**0.05**	-
12	Professional fees	**202.76**	-
13	Contractual Manpower Expenses	**180.55**	76.01
14	Printing & Stationery	**7.42**	-
15	Security guard charges	**56.44**	-
16	Stipend paid	**1.53**	-
17	Telephone & Internet expenses	**0.91**	-
18	Travel and Conveyance	**7.97**	-
19	Testing and Diagnostic expense	**22.42**	-
20	Other Operating Expenses	**24.60**	-
	Total	**9,962.82**	**8,583.36**

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Note 22 Expenditure towards Educational Activities

Amount (Rs. in Lakhs)

Particulars	Year Ended on March 31, 2025	Year Ended on March 31, 2024
1 Advertisement	0.59	-
2 Honorarium	0.15	-
3 Food Expense	2.23	-
4 Hostel Rent	0.47	-
5 Office Expenses	4.82	-
6 Other Operating Expenses	0.07	-
7 Drugs and Consumables	5.16	-
8 Telephone & Internet expenses	0.10	-
9 Printing & Stationery	1.53	-
10 Registration and Licensing	3.30	-
11 Rental charges	1.42	-
12 Repairs and Maintenance	7.86	-
13 Security guard charges	2.79	-
14 Travel and Conveyance	0.65	-
15 Professional Fees	9.76	-
Total	40.89	-

Note 23 Establishment Expenses

Amount (Rs. in Lakhs)

Particulars	Year Ended on March 31, 2025	Year Ended on March 31, 2024
1 Advertisement	21.49	0.56
2 Repairs and Maintenance	32.67	1.11
3 Auditors remuneration (Refer note below)	13.17	10.39
4 Information Technology expenses	6.55	5.77
5 Office Expenses	18.14	21.25
6 Travel and Conveyance	40.02	44.32
7 Cloud Service Expenses	9.14	8.63
8 Power and Fuel charges	11.14	23.02
9 Guest House expenses	0.01	1.81
10 Housekeeping Expenses	2.84	-
11 Insurance other assets	0.24	-
12 Telephone & Internet expenses	9.77	8.23
13 Professional fees	182.75	45.03
14 Postage & Courier charges	1.41	5.00
15 Printing & Stationery	5.07	5.32
16 Registration and Licensing	0.65	-
17 Rental charges	40.63	69.37
18 Security guard charges	2.18	3.56
19 Contractual Manpower Expenses	16.93	21.93
20 Stipend paid	0.40	-
Total	415.20	275.31

Note:- Auditor's remuneration (inclusive of GST)

Amount (Rs. in Lakhs)

1 For Statutory Audit Fees	12.39	9.58
2 Out of Pocket Expenses	0.19	0.22
3 Certification matters	0.59	0.59
Total	13.17	10.39

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Note 24 Ratio Analysis

Ratio	Numerator	Denominator	FY 2024-2025	FY 2023-2024	Variance	%	Reason for change (Refer Note below)
(a) Current ratio	Current Asset	Current Liabilities	3.33	(52.80)	56.13	-106%	Refer below Note 1
(b) Debt-equity ratio	Not applicable						Refer below Note 2
(c) Debt service coverage ratio	Not applicable						Refer below Note 2
(d) Return on equity ratio	Not applicable						Refer below Note 3
(e) Inventory turnover ratio	Not applicable						Refer below Note 4
(f) Trade receivables turnover ratio	Not applicable						Refer below Note 5
(g) Trade payables turnover ratio	Not applicable						Refer below Note 5
(h) Net capital turnover ratio	Not applicable						Refer below Note 5
(i) Net profit ratio	Not applicable						Refer below Note 5
(j) Return on capital employed	Not applicable						Refer below Note 5
(k) Return on investment	Not applicable						Refer below Note 6

Notes:

1) The ratio for FY 24-25 is computed as per the available current assets and current liabilities during the FY 2024-25 which has increased primarily due to increase in the debtors balance as on 31st March 2025. Further, the variance is negative since the current liabilities as on 31st March 2024 was negative on account of Earmarked funds.

2) The company does not have any debt taken during the year or outstanding of earlier year. Thus this ratio is not applicable

3) The company is a section 8 company with limited guarantee. There is no equity share capital authorized/issued. Thus this ratio is not applicable.

4) The company is providing services and there is no inventory. Hence this ratio is not applicable.

5) The company is a section 8 company i.e. a not for profit organization. Thus there is no profit motive involved thus, this ratio is not applicable.

6) The company does not have investment. Thus this ratio is not applicable.

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Note 25 Unspent Grant of Donor Agencies

Amount (Rs. in Lakhs)

Sr #	Name of the donor	Opening Principal Balance as on April 1, 2024	Opening Interest as on April 1, 2024	Received / (-) Refund during the year	Interest Earned during year	Total balance	Utilised-Purchase of Fixed Assets	Transfer to Income /Expenditure	Utilised for Patient support	Total Utilised	Closing Principal Balance as on March 31, 2025	Closing Interest Balance as on March 31, 2025
1	D Mart Foundation*	-	3.15	177.42	3.53	184.10		100.54	76.88	177.42	(0.00)	6.68
2	Tata Education and Development Trust	-	9.34	-		9.34				-	-	9.34
3	Tata Education and Development Trust	-	3,372.74	-	291.36	3,664.10				-	-	3,664.10
4	Government of Assam*	(12,635.84)	5,158.56	24,500.00	450.33	17,473.05	20,030.72	1,729.77		21,760.48	(9,896.32)	5,608.89
5	Numaligarh Refineries Ltd	2.08	42.72	-	3.86	48.67				-	2.09	46.58
6	Indusind Bank Ltd (Grant MoU.001)	-	3.76	-	0.32	4.08				-	-	4.08
7	Tata Cancer Care Foundation (Pfizer)	-	0.87	119.04	0.08	119.99		91.58		91.58	27.46	0.95
8	Brahmaputra Cracker & Polymer Grant Ltd*	-	-	28.42		28.42		36.80		36.80	(8.37)	-
9	Akanksha Hospital Private Limited	-	-	15.18		15.18	7.60	7.58		15.18	0.00	-
10	Hafele India Pvt Ltd	-	-	63.78	1.03	64.81			2.36	2.36	61.42	1.03
11	IOCL	-	-	100.00		100.00	99.08			99.08	0.92	-
12	Indus Tower Limited*	-	-	109.35		109.35	3.12	107.74		110.85	(1.51)	-
13	NTPC	-	-	16.37		16.37	0.69	14.83		15.53	0.84	-
14	Fedbank Hormis Memorable Foundation	-	-	450.00		450.00		0.15	449.64	449.79	0.21	-
	Total	**(12,633.76)**	**8,591.15**	**25,579.56**	**750.51**	**22,287.46**	**20,141.21**	**2,088.98**	**528.88**	**22,759.07**	**(9,813.27)**	**9,341.66**
	Previous Year	3,211.95	7,791.40	18,597.98	852.47	30,453.80	31,037.25	3,064.85	394.31	34,496.41	(12,633.76)	8,591.15

Note: The amount unutilized from Earmarked Funds represent -

i) Amount received from various donors and sponsors for specific projects under taken/ to be undertaken by the company which have remained unutilized/overutilised as at the Balance Sheet date.

ii) Interest accrued on the unspent balance from time to time.

iii) As per the requirement, Earmarked funds should be disclosed project wise, however since there is only one project carried out by the company the project wise movement could not be disclosed.

* The negative balance in the donors is due to over utilization of the funds which have been subsequently received in the next financial year. (An amount of Rs 25,146.54 Lakhs received during April 25 till September 25)

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Note 26 Capital Commitments

Estimated amount of contracts remaining to be executed on capital account, net of advance, and not provided for Rs 33,597 Lakhs as on 31st March 2025 (as on 31st March 2024 Rs 51,521.35 Lakhs).

Note 27 Contingent Liabilities

The Company has a contingent liability amounting to Rs 7,440.54 Lakhs as on 31st March 2025 on account of escalation claims raised by L&T for the Extension of Time (EOT) for Phase I projects (as on 31st March 2024 Rs 5,679.70 Lakhs)

Note 28 Disclosure in respect of employee benefits under Accounting Standard (AS) - 15 (Revised) "Employee Benefits"

a) Defined Contribution Plan
Both the employees and the Company make predetermined contribution to the Provident Fund and ESIC. Amounts recognised as expense towards employers' contribution to Provident Fund and ESIC amounted to Rs 118.68 Lakhs (for the year ended 31st March 2024 Rs 105.02 Lakhs) and Rs 10.97 Lakhs (for the year ended 31st March 2024 Rs 9.80 Lakhs) respectively for the year ended 31st March 2025 and included in note 19 to the financial statement.

b) Defined Benefit Plan
Expense recognised on account of Gratuity is Rs 36.16 Lakhs for the year ended 31st March 2025 (for the year ended 31st March 2024 Rs 29.31 Lakhs)

The following disclosures are made in compliance with the Accounting Standard 15 - " Employee Benefits" based on independent actuarial valuation

Amount (Rs. in Lakhs)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
i) Change in Present Value of Defined Benefit Obligation		
Present value of the obligation at the beginning of the year	69.90	41.13
Current Service Cost	19.57	14.40
Benefit paid directly by the employer	(3.02)	-0.54
Actuarial (Gains)/Losses on Obligations - Due to change in Financial Assumptions	2.82	(7.52)
Actuarial (Gains)/Losses on Obligations - Due to change in Experience	8.87	8.82
Actuarial (Gains)/Losses on Obligations - Due to change in Demographic assumption	-	10.72
Interest Cost	4.91	2.89
Present value of the obligation at the end of the year	**103.05**	**69.90**
ii) Amounts Recognised in the Balance Sheet:		
Present value of Benefit Obligation at the end of the year	(103.05)	(69.90)
Funded status (Surplus/(-)Deficit)	(103.05)	(69.90)
Net Obligation at the end of the year	**(103.05)**	**(69.90)**
iii) Expense Recognised in the Statement of Profit and Loss:		
Current Service Cost	19.57	14.40
Actuarial (Gains)/Losses on Obligations - Due to change in Financial Assumptions	2.82	(7.52)
Actuarial (Gains)/Losses on Obligations - Due to change in Experience	8.87	8.82
Actuarial (Gains)/Losses on Obligations - Due to change in Demographic assumption	-	10.72
Interest cost	4.90	2.89
Net Cost Included in Personnel Expenses	**36.16**	**29.31**

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Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
iv) Actuarial Assumptions		
i) Discount Rate	6.59%	7.17%
ii) Salary Escalation rate	6.00%	6.00%
iii) Employee Turnover	17.00%	17.00%
iv) Mortality	Indian Assured Lives Mortality (2012-14) Urban	Indian Assured Lives Mortality (2012-14) Urban

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

* This amount represent the gratuity in respect of employees who have been transferred to the Company.

v) Experience Adjustments

Amount (Rs. in Lakhs)

Experience Adjustments (Gain) / Loss:	For the year ended 31 March, 2025	For the year ended 31 March, 2024
On Plan Liabilities	8.87	8.82

c.i) Defined benefit plan - Compensated absences - Unfunded

Compensated absences as at balance sheet date, determined on the basis of actuarial valuation based on the 'Projected unit credit method' is Rs 77.12 Lakhs as on 31st March 2025 (as on 31st March 2024 Rs 58.68 Lakhs) Refer Note 6-b and 10-b

Expenses recognised on account of Compensated absences is Rs. 26.27 Lakhs for the year ended 31st March 2025 (Expenses reversal for the year ended 31st March 2024 Rs 14.70 Lakhs)

c. ii) Actuarial assumptions for long-term compensated absences - Unfunded

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
i) Discount Rate	6.59%	7.17%
ii) Salary Escalation Rate	6.00%	6.00%
iii) Rate of Employee Turnover	17.00%	17.00%

Note 29 Details of Leasing arrangements

As Lessee: -

i) The Company has entered into Operating Lease arrangements for certain facilities. The tenor of lease varies from eleven months to one hundred and eight months and may be renewed further based on mutually agreed terms. Further, none of the lease agreements carries any lock in period as on 31st March'2025.

ii) The total lease payments recognised in the Statement of Income and Expenditure for the year is Rs 92.59 Lakhs (for the year ended 31st March 2024 Rs 92.90 Lakhs)

Note 30 Tax Status of the Company

The Company is registered under Section 12AA of the Income Tax Act, 1961 which entitles it to claim an exemption from income tax, provided certain conditions laid down in the Income Tax Act, 1961 are complied with. Provision for income tax would be made only in the year in which the Company is unable to establish reasonable certainty of its ability to fulfil these conditions. The company has also taken a reregistration under section 12A as prescribed through the amendment of the Finance Act 2020. The Company has also obtained a new certificate under Section 80G of the Income Tax Act, 1961 as prescribed through the amendment of the Finance Act 2020. The registrations have been obtained for a period of five years commencing from assessment year 2022-23.

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Note 31 Undisclosed Income

There are no transactions which has not been recorded in the books of account and which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

Note 32 Foreign Currency Transactions

Value of imports on CIF basis in respect of Capital Goods as on 31st March 2025 - NIL

Note 33 Segment Reporting

The company is registered as a section 8 company established to undertake various projects and programmes for treatment of cancer as primary and secondary segments. The same represents a single business segment, which operates in India and no separate segmentation or reporting is required as per the Accounting Standard 17 " Segment Reporting "

Note 34 Relationship with Struck off Companies

The company has not entered into any transactions with companies,other than those mentioned below, whose name is struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956 during the year ended 31st March 2025

Name of struck-off company	Nature of transaction	Balance outstanding-Rs Lakhs	Relationship
Reliant Engineers	Reversal of Provision	-	No relation

The company has not entered into any transactions with companies,other than those mentioned below, whose name is struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956 during the year ended 31st March 2024

Name of struck-off company	Nature of transaction	Balance outstanding-Rs Lakhs	Relationship
Reliant Engineers	Construction projects	(0.87)	No relation

Note 35 Details of Benami Property held

No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1985 (45 of 1988) and rules made thereunder.

Note 36 Wilful Defaulter

The company has not been declared as a wilful defaulter by any bank or financial institution or other lender.

Note 37 Registration of charges or satisfaction with Registrar of Companies

No charges for registration or satisfaction, beyond the statutory period, are pending to be registered with Registrar of Companies.

Note 38 Loans and advances

The company has not given any loans or advances in the nature of loans to promoters, directors, Key Management Personnel (KMP) and related parties as defined under the Companies Act, 2013.

Note 39 Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

Note 40 Compliance with number of layers of companies

There are no subsidiary companies as defined under section 2(87) of the Companies Act, 2013 and hence no disclosures are required to be made.

Note 41 Corporate Social Responsibility (CSR)

The company is not required to comply with the provisions of section 135 of the Companies Act, 2013 and hence no disclosure is made under CSR.

DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS

ASSAM CANCER CARE FOUNDATION Guwahati

Assam Cancer Care Foundation
Company Limited by Guarantee and not having share capital
Notes to and forming part of Financial Statement

Note 42 Utilization of funds
There are no funds which have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity (ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the company (Ultimate Beneficiaries). The company has not received any fund from any party(s) (Funding Party) with the understanding that the company shall whether directly or indirectly lend or invest in other person or entities identified by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

There are no funds which have been received by the company from any other person(s) or entity (ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall directly or indirectly, lend or invest in other person or entities identified in any manner whatsoever (Ultimate Beneficiaries") by or on behalf of the Funding Party or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

Note 43 Compliance with approved Scheme(s) of Arrangements
No Scheme(s) of Arrangements has been approved by the Competent Authority in terms of section 230 to 237 of the Companies Act, 2013.

Note 44 Borrowings of funds
The company has not borrowed funds from any banks or financial institutions on the basis of security of current assets.

Note 45 Revaluation of Property, Plant and Equipments
The company has not revalued any of its assets for the period ended 31st March 2025 and 31st March 2024.

Note 46 Other Note
Information with regards to other matters specified in Schedule III, Division I to Companies Act, 2013 is not applicable for the year ended March 31, 2025.

Note 47 Subsequent Events after the reporting period
There are no such events for the period ended 31st March 2025 and 31st March 2024.

Note 48 Previous Year Figures
i) Previous year figures pertaining to expenditure have been reclassified for consistency with current year's presentation. These classifications have no effect on the reported results of the operations. The salaries pertaining to the units have been reclassified from Expenditure towards charitable objects to Employee Benefit expenses amounting to Rs 2,049.43 Lakhs.

Note 49 Capital Work in Progress for SCI
The Government of Assam, vide a notification dated 8th August 2024 handed over the operations and management to ACCF with effect from 1st September 2024; however, the actual takeover of operations commenced from 1st January 2025. An amount of Rs 34,562.40 Lakhs have been capitalised leaving an amount of Rs 337.94 Lakhs in Capital Work in Progress, commissioning of which is still awaited. The management has been evaluating the way forward along with the Government of Assam for formalising the Operations and Management of State Cancer Institute by ACCF and the same will be formalised and necessary treatment (if required) will be executed in the upcoming financial year.

Note 50 Authorisation of Financial Statements
The financial statements for the year ended 31st March 2025 were approved by the Board of Directors on 20th September 2025.

For and on behalf of Board of Directors
Assam Cancer Care Foundation

Siddharth Singh
Director
DIN: 08251430

Pattatheyil Arun
Director
DIN: 10043845

Date: September 20,2025
Place: Guwahati

DELOITTE HASKINS & SELLS LLP
CHARTERED ACCOUNTANTS

ASSAM CANCER CARE FOUNDATION
GUWAHATI

Deloitte Haskins & Sells LLP

Chartered Accountants
Commerz III, 30th & 31st floors
International Business Park
Oberoi Garden City
Off. Western Express Highway
Goregaon (East)
Mumbai-400 063
Maharashtra, India

INDEPENDENT AUDITOR'S REPORT

To,
The Members of Assam Cancer Care Foundation

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Assam Cancer Care Foundation ("the Company"), which comprise the Balance Sheet as at 31st March 2025, and the Statement of Income and Expenditure, the Cash Flow Statement for the year ended on that date, and notes to the financial statements, including a summary of material 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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act, ("Accounting Standards") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, and its excess of income over expenditure and its cash flows for the year ended on that date.

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 Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

- The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report but does not include the financial statements and our auditor's report thereon.
- Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
- In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
- If based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Board of Directors for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of 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 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors are 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 intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit 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 Income and Expenditure and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.
   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
   e) On the basis of the written representations received from the directors taken on record by the Board of Directors, 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 with reference to financial statements 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 financial statements.

g) In our opinion and to the best of our information and according to the explanations given to us, the Company being a section 8 Company, section 197 of the Act related to the managerial remuneration is not applicable.

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, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its 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 was no amount which were required to be transferred to Investor Education and Protection fund by the company.

iv. (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the financial statements no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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 notes to the financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, 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 the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The company is not permitted to declare the dividends being the section 8 company.

**Deloitte
Haskins & Sells LLP**

vi. Based on our examination, which included test checks, the Company has used an accounting software system for maintaining its books of account for the financial year ended 31st March 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software system. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, since the Order is not applicable to the company, being a company licensed to operate under section 8 of the companies Act, as specified in paragraph 1(2)(iii) of the Order.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

Jayesh Parmar
(Partner)
(Membership No. 106388)
(UDIN: 25106388BMISCV5445)

Place: Mumbai
Date: September 20, 2025

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of Assam Cancer Care Foundation of even date)

Report on the Internal Financial Controls with reference to Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to the financial statements of Assam Cancer Care Foundation ("the Company") as at 31st March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's and Board of Director's Responsibility for Internal Financial Controls

The Company's management and Board of Directors are responsible for establishing and maintaining internal financial controls with reference to the financial statements based on the internal control with reference to the financial statements 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 (the "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.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to the financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. 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 with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls with reference to standalone financial statements

A Company's internal financial control with reference to financial statements 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 with reference to financial statements 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 authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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 with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, 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 with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at 31st March 2025, based on the criteria for internal financial control with reference to financial statements 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 DELOITTE HASKINS & SELLS LLP
Chartered Accountants
(Firm's Registration No.117366W/W-100018)

Jayesh Parmar
(Partner)
(Membership No. 106388)
(UDIN: 25106388BMISCV5445)

Place: Mumbai
Date: September 20, 2025