

**FORM NO. 3CB**

[See rule 6G(1)(b)]

**Audit report under section 44AB of the Income-tax Act 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G**

1. I have examined the balance sheet as on, 31-Mar-2025, and the profit & loss account for the period beginning from 01-Apr-2024 to ending on 31-Mar-2025, attached herewith, of **M/S FOCUZ MEDICARE AND HOLIDAYS, 1/366, KAIRALI COMPLEX, AIRPORT JUNCTION, KOLATHUR, KONDOTTY S.O, MALAPPURAM, KERALA, 673 638, INDIA, PAN: AADFF9711A**
2. I certify that the balance sheet and the profit & loss account are in agreement with the books of account maintained at the head office at Malappuram and 0 branches.
3. (a) I report the following observations/comments/discrepancies/inconsistencies; if any:  
(b) Subject to above,-
  - (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.
  - (B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.
  - (C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any, give a true and fair view:-
    - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31-Mar-2025; and
    - (ii) in the case of the profit & loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.  
In my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications:

Sl No	Observations / Comments
1	As per Annexure A

**For M/s C A A & ASSOCIATES**

Chartered Accountants

FRN:0224528



**ANWARSHA ALI C**

Proprietor

MRN: 255039

UDIN: 25255039BMLAXN1902

Place: Calicut

Date: 09.12.2025

**FOCUZ MEDICARE AND HOLIDAYS**

1/366, KAIRALI COMPLEX, CALICUT AIRPORT, KONDOTTY, MALAPPURAM, KERALA, INDIA-673638

**Balance Sheet as on 31st March 2025**

Particulars	Schedule	Figures in ₹	
		As on 31.03.2025	As on 31.03.2024
<b>I. LIABILITIES</b>			
<b>(1) Partner's Contribution</b>			
(a) Capital Account	1	29,75,725	31,74,273
(b) Current Account	2	(26,04,045)	(26,73,262)
<b>(2) Non-Current Liabilities</b>			
(a) Loans	3	27,11,306	38,95,632
<b>(3) Current Liabilities</b>			
(a) Trade Payables	4	4,23,138	1,57,345
(b) Other Current Liabilities	5	13,26,002	5,63,224
<b>TOTAL</b>		<b>48,32,126</b>	<b>51,17,212</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Fixed Assets			
(i) Tangible Assets	6	5,65,083	6,34,273
<b>(2) Current Assets</b>			
(a) Loans and Advances	7	34,61,057	35,06,822
(b) Deposits	8	4,37,269	5,62,660
(c) Cash and Cash equivalents	9	2,70,557	1,40,208
(d) Trade Receivables	10	-	1,78,068
(e) Other Current Assets	11	98,160	95,181
<b>TOTAL</b>		<b>48,32,126</b>	<b>51,17,212</b>

The accompanying notes are an integral part of the Financial Statements

As per our report of even date attached

For C A A & ASSOCIATES

Chartered Accountants

FRN: 022452S



**ANWARSHA ALI C**

Proprietor

MRN: 255039

UDIN:25255039BMLAXN1902

Place: Kozhikode

Date: 09-12-2025

For and on behalf of

**FOCUZ MEDICARE AND HOLIDAYS**

**MOHAMED MUNAVAR**

(Managing Partner)

**FOCUZ MEDICARE AND HOLIDAYS**

1/366, KAIRALI COMPLEX, CALICUT AIRPORT, KONDOTTY, MALAPPURAM, KERALA, INDIA-673638

Particulars	Schedule	Figures in ₹	
		For the Year ended 31.03.2025	For the Year ended 31.03.2024
<b>Income</b>			
Revenue from operations	12	39,37,323	33,07,999
Other Income	13	4,092	-
		<b>39,41,415</b>	<b>33,07,999</b>
<b>Expenses</b>			
Employee benefit expenses	14	16,84,933	17,23,368
Finance costs	15	7,303	68,656
Depreciation	6	1,34,528	1,47,483
Other expenses	16	17,84,047	12,61,624
		<b>36,10,812</b>	<b>32,01,131</b>
<b>Profit before Remuneration &amp; Tax</b>		<b>3,30,603</b>	<b>1,06,868</b>
Remunerations		2,30,000	40,000
<b>Profit before Tax</b>		<b>1,00,603</b>	<b>66,868</b>
Provision for Income Tax		31,387	21,865
<b>Net profit for the period</b>		<b>69,216</b>	<b>45,003</b>

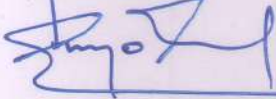
The accompanying notes are an integral part of the Financial Statements

As per our report of even date attached

**For C A A & ASSOCIATES**

Chartered Accountants

FRN: 022452S



**ANWARSHA ALI C**

Proprietor

MRN: 255039

UDIN:25255039BMLAXN1902

For and on behalf of

**FOCUZ MEDICARE AND HOLIDAYS**

**MOHAMED MUNAVAR**

(Managing Partner)

Place: Kozhikode

Date: 09-12-2025

Schedules forming part of financial statements		Figures in ₹	
Sch. No	Particulars	As on 31.03.2025	As on 31.03.2024
<b>3</b>	<b>Loans &amp; Advances</b>		
	Advance from customers	-	7,23,208
	Azad Loan	4,37,500.00	4,37,500
	Focuz Ayur Centre Loan	7,93,707.00	3,65,159
	Munavar Loan	-	29,116
	Murshid Loan	80,099.00	1,33,799
	Shameel	5,00,000.00	5,00,000
	Faisal K Loan	-	8,06,850
	Sageer Loan	6,50,000.00	6,50,000
	Shafna Loan	2,50,000.00	2,50,000
	Shanavas Loan	-	-
	<b>TOTAL</b>	<b>27,11,306</b>	<b>38,95,632</b>
<b>4</b>	<b>Trade Payables</b>		
	Sundry Creditors	4,23,138.00	1,57,345
	<b>TOTAL</b>	<b>4,23,138</b>	<b>1,57,345</b>
<b>5</b>	<b>Other Current Liabilities</b>		
	Audit Fee Payable	20,000.00	20,000
	Staff Salary Payable	67,000.00	1,00,475
	Rent Payable	15,800.00	55,800
	RCM Payable	-	74
	GST Payable	2,35,315.00	3,60,869
	TCS Payable	-	4,141
	Income Tax Payable	31,387.00	21,865
	Advance Received	9,56,500.00	-
	<b>TOTAL</b>	<b>13,26,002</b>	<b>5,63,224</b>
<b>7</b>	<b>Loans &amp; Advances</b>		
	Focuz Ayur City LLP	2,36,336.00	2,36,336
	Focuz Habitat Advance	27,98,275.00	28,44,040
	Anwar P	3,00,000.00	3,00,000
	Room Advance	1,04,000.00	1,04,000
	Focuz Sighn	22,446.00	22,446
	<b>TOTAL</b>	<b>34,61,057</b>	<b>35,06,822</b>
<b>8</b>	<b>Deposits</b>		
	Gas Deposit	2,550	2,550
	Kerala State Consumer Dispute Commission	19,000	19,000
	TDS Receivable 2022-23	-	1,28,030
	TDS Receivable 2023-24	-	2,94,725
	TDS Receivable 2024-25	90,423	-
	TDS Receivable 2024-25(Not)	2,06,941	-
	TCS GST	230	230
	TDS GST	1,18,125	1,18,125
	<b>TOTAL</b>	<b>4,37,269</b>	<b>5,62,660</b>
<b>9</b>	<b>Cash and cash equivalents</b>		
	Cash in hand	67,221	17,047
	Balances with Banks:		
	Federal Bank (20670200001457)	35,377	725
	Federal Bank (20670200000434)	83,998	83,998
	HDFC Bank (50200024237641)	83,960	38,438
	<b>TOTAL</b>	<b>2,70,557</b>	<b>1,40,208</b>
<b>10</b>	<b>Trade Receivables</b>		
	Sundry Debtors	-	1,78,068
	<b>TOTAL</b>	<b>-</b>	<b>1,78,068</b>
<b>11</b>	<b>Other Current Assets</b>		
	ITC Receivable	93,269	93,269
	GST to be Claimed	4,766	1,912
	GST Credit ledger	125.00	-
	<b>TOTAL</b>	<b>98,160</b>	<b>95,181</b>

Sch. No	Particulars	For the Year ended 31.03.2025	For the Year ended 31.03.2024
12	<b>Revenue from Operations</b>		
	Revenue from Services	39,37,323	33,07,999
	<b>TOTAL</b>	<b>39,37,323</b>	<b>33,07,999</b>
13	<b>Other Income</b>		
	Airlines Other Incomes		-
	Interest on Income Tax Refund	4,092	-
	Others		-
	<b>TOTAL</b>	<b>4,092</b>	<b>-</b>
14	<b>Employee Benefit Expenses</b>		
	Salary and Other Benefits	16,84,933	17,23,368
	<b>TOTAL</b>	<b>16,84,933</b>	<b>17,23,368</b>
15	<b>Finance Costs</b>		
	Bank Charges	7,303	68,656
	<b>TOTAL</b>	<b>7,303</b>	<b>68,656</b>
16	<b>Other Expenses</b>		
	Accounting Charges	10,000	20,000
	Audit Fee	20,000	20,000
	Food and Refreshment	21,562	-
	Electricity Charges	1,50,294	1,23,953
	GST Late Fee	12,920	12,000
	GST Interest	10,895	5,614
	Internet Charges	-	32,736
	Interest on TCS	-	544
	Insurance Expenses	60,887	-
	Ineligible ITC	34,066	17,433
	Marketing Expenses	4,88,371	1,84,448
	Office Expenses	60,349	73,707
	Printing & Stationery	7,602	-
	Postage and Courier	1,330	6,420
	Rent	1,80,000	2,29,850
	Repairs & Maintenances	22,737	14,925
	Round Off	71	
	Telephone and Internet Charges	44,047	
	Travelling Expenses	6,58,916	5,19,994
	<b>TOTAL</b>	<b>17,84,047</b>	<b>12,61,624</b>

