



Ref. No. _____

Date : _____

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 1ST ANNUAL GENERAL MEETING (AGM) OF THE MEMBERS OF 'M/S ABH HEALTHCARE PRIVATE LIMITED" WILL BE HELD ON SATURDAY THE 31ST DAY OF DECEMBER, 2022 AT 11:00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY AT ANIL BAGHI HOSPITAL, MARTYR ANIL BAGHI ROAD, FIROZPUR, PUNJAB-152002, INDIA TO TRANACT THE FOLLOWING BUSINESS(S):

ORDINARY BUSINESS:

ITEM NO. 1 – ADOPTION OF AUDITED FINANCIAL STATEMENTS

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2022, together with the Reports of the Board of Directors and Auditors thereon.

ITEM NO. 2 – APPOINTMENT OF STATUTORY AUDITOR OF THE COMPANY

To consider and if thought fit, to pass, with or without modification(s), if any the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 139(1) and all other applicable provisions of the Companies Act, 2013 (the "Act") read with Rule 3(7) of the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), appointment of M/s G.D. SINGHAL AND ASSOCIATES, Chartered Accountants (FRN: 017648N), as statutory auditor be and here by approved for a block of five years i.e. from F.Y 2022-23 to F.Y 2026-27, upto the conclusion of Annual General Meeting to be held in the year 2027 on such remuneration as may be determined by the Board of Directors."

**FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
OF ABH HEALTHCARE PRIVATE LIMITED**

Date: 14 September, 2022
Place: FIROZPUR

DR. KAMAL BAGHI
ABH Healthcare Pvt. Ltd
Director
(Director)
DIN: 08449735

DR. SAURABH BAGHI
ABH Healthcare Pvt. Ltd
Director
(Managing Director)
DIN: 09088201

Notes:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and on a poll to vote instead of himself. such proxy need not be a member of the company. Proxies in order to be effective must be received at the registered office of the company not less than 48 hours before the meeting.

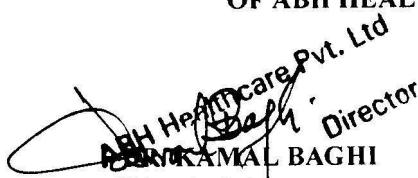
Pursuant to the provisions of Section 105 of the Companies Act, 2013 and rules made thereunder, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total Share Capital of the Company. Members holding more than ten percent of the total Share Capital of the Company may appoint a single person as proxy, who shall not act as a proxy for any other Member. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not later than 48 hours before the commencement of the meeting. A Proxy Form is annexed to this Report. Proxies submitted on behalf of limited companies, societies etc. must be supported by an appropriate resolution / authority, as applicable.

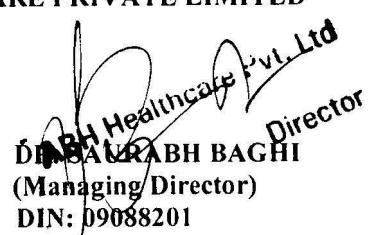
2. Entry to the place of meeting will be regulated by an Attendance Slip which is annexed to the Notice. Members/Proxies attending the meeting are kindly requested to complete the enclosed Attendance Slip and affix their signature at the place provided thereon and hand it over at the entrance.

3. The documents related to matters set out in the notice shall be open for inspection at the registered office of the Company during normal business hours (9.00 am to 5.00 pm) on all working days up to and including the date of meeting.

**FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
OF ABH HEALTHCARE PRIVATE LIMITED**

Date: 14 September, 2022
Place: FIROZPUR


ABH Healthcare Pvt. Ltd
ARUN KAMAL BAGHI
(Director)
DIN: 08449735


ABH Healthcare Pvt. Ltd
DINESH ARVAB BAGHI
(Managing Director)
DIN: 09088201

ATTENDANCE SLIP FOR 1ST ANNUAL GENERAL MEETING

Only Shareholders or the Proxies will be allowed to attend the meeting.

L.F. No.	
No. of Shares held	

I/ We hereby record my/our presence at the 1st Annual General meeting of the Company being held on Saturday, 31st December, 2022 at 11.00 a.m. at Anil Baghi Hospital, Martyr Anil Baghi Road, Firozpur, Punjab-152002, India.

Signature of Shareholder(s) 1..... 2.....

3.....

Signature of the Proxy holder

Note: Shareholders attending the meeting in person or by Proxy are requested to complete the attendance slip and hand it over at the entrance of the meeting venue. A proxy is requested to bring his/her valid photo identity proof at the meeting.

Form No. MGT-11

PROXY FORM

[Pursuant to section 105 (6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U85300PB2021PTC052886

Name of the Company: ABH HEALTHCARE PRIVATE LIMITED

Registered Office: ANIL BAGHI HOSPITAL, MARTYR ANIL BAGHI ROAD, FIROZPUR, PUNJAB-152002, INDIA

Name of the Member(s):
Registered address:
E-mail Id:
Folio No. / Client Id:
DP ID:

I/We _____ being member(s) of _____ shares of the above-named company, hereby appoint

Name: _____

Address: _____

E-mail Id: _____

Signature: _____ or failing him _____

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Annual General Meeting of the Company, to be held on the Saturday, December 31, 2022 at 11:00 A.M. at the registered office of the Company situated at Anil Baghi Hospital, Martyr Anil Baghi Road, Firozpur, Punjab-152002, India and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

Sr. No.	Particulars of Resolution
1.	ADOPTION OF AUDITED FINANCIAL STATEMENTS
2.	APPOINTMENT OF STATUTORY AUDITOR OF THE COMPANY

Signed this _____ day of _____ 2022

Signature of Shareholder: _____

Affix revenue stamp

Signature of Proxy holder (s): _____

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

ABH HEALTHCARE PRIVATE LIMITED

CIN: U85300PB2021PTC052886

REGD. OFFICE: MARTYR ANIL BAGHI ROAD ,FIROZPUR-152002 , PUNJAB, INDIA

DIRECTOR'S REPORT

Dear Members,

Your Directors have pleasure in submitting the 1st Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2022.

1. FINANCIAL SUMMARY

Particulars	Amount In THOUSAND
	As at the end of current reporting period
Total Revenue	34,997.74
Total Expenses	32,768.80
Profit or Loss before Tax	2,228.94
Less: Current Tax	579.52
Deferred Tax	0.00
Add: MAT Credit Entitlement	0.00
Profit or Loss After Tax	1,649.42

2. DIVIDEND

The company has not declared any dividend during the financial year under review.

3. RESERVES

For the financial year ended 31st March, 2022, the Company has transferred a profit of Rs. 16,49,417.63/- to Reserves.

4. DETAILS OF LOANS RECEIVED FROM DIRECTORS AND RELATIVE OF DIRECTORS

The Company has outstanding loan amount of Rs. 8,13,15,061.67 from Directors as on 31st March 2022.

5. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid by the company.

6. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

There was no change in the nature of business of company. Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in the coming year.

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

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate and upto the date of this report.

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

The company's operations do not involve high consumption of energy. The company has taken adequate measures for conservation of energy. The foreign Exchange Earning and Outgo during the financial year under review is NIL.

9. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

ABH HEALTHCARE PRIVATE LIMITED

CIN: U85300PB2021PTC052886

REGD. OFFICE: MARTYR ANIL BAGHI ROAD ,FIROZPUR-152002 , PUNJAB, INDIA

10. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable to the company.

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

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

12. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

The company has not entered into any contract/arrangement/transaction with any related party during the year. Hence the requirement of giving particular in form AOC-2 is not applicable for the period under review.

13. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

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

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the company has not devised any policy relating to appointment of directors, payment of managerial remuneration, directors qualification, positive attributes, independence of directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

15. ANNUAL RETURN

The Company has no website. Therefore, compliance of placing of copy of annual return on its website, if any, and also providing web link of such annual return as per provisions of Section 92(3) of Companies Act, 2013 and related rules are not applicable to us.

16. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company has conducted 7 board meetings during the financial year dated 17/03/2021, 11/06/2021, 10/08/2021, 25/08/2021, 01/01/2022, 03/02/2022 and 14/03/2022

Name of Director	Designation	No. of Board meeting entitled to attend	No. of Board meeting Attended
KAMAL BAGHI	Director	2	2
SAURABH BAGHI	Director	7	7
VAISHALI SAINI	Director	7	7
MUKTA BAGHI	Director	2	2

17. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

ABH HEALTHCARE PRIVATE LIMITED

CIN: U85300PB2021PTC052886

REGD. OFFICE: MARTYR ANIL BAGHI ROAD ,FIROZPUR-152002 , PUNJAB, INDIA

- d) the directors had prepared the annual accounts on a going concern basis;
- e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and
- f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

18. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company during the year under review.

19. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

20. DIRECTORS

The Board of Directors of the company is duly constituted of the company during the financial year. Following changes took place in the composition of Board of directors of company:

NAME	DIN	DESIGNATION	DATE OF EVENT	NATURE OF CHANGE
KAMAL BAGHI	08449735	Director	01/01/2022	Appointment

21. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

22. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weaknesses in the design or operation were observed.

23. STATUTORY AUDITORS

M/s Gagan Deep Singhal & Associates, Chartered Accountants (FRN: 032757N) is proposed to be appointed as statutory Auditors in Pursuance to section 139(1) of Companies Act, 2013 for period of 5 years to hold office from the conclusion of this Annual General Meeting up to the conclusion of the Annual General Meeting to be held for the Financial Year 2026-2027.

24. DETAILS OF COST AUDIT AND COST AUDITOR

The provisions of maintenance of cost audit records under sub-section (1) of section 148 of the Companies Act, 2013 and getting the same audited are not applicable to the Company.

25. FRAUDS REPORTED BY AUDITORS

There were no frauds reported by the auditor under section 143 (12) of the Companies Act, 2013.

26. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

27. SHARES

During the year under review, the company has not undertaken any of the following transactions:

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option Plan
Nil	Nil	Nil	Nil	Nil

28. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

ABH HEALTHCARE PRIVATE LIMITED

CIN: U85300PB2021PTC052886

REGD. OFFICE: MARTYR ANIL BAGHI ROAD ,FIROZPUR-152002 , PUNJAB, INDIA

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

29. STAFF REGULATIONS – PROHIBITION OF SEXUAL HARASSMENT OF WOMEN

The Board deliberated upon in respect of anti-Sexual Harassment Policy and it was brought to the notice of the staff that there will be zero tolerance for any such activities and any staff member found involved in such cases shall be liable for the strict action to be taken by the board and management.

The company has duly constituted Internal Compliant Committee under the Sexual Harassment of women at workplace (Prevention Prohibition and Redressal) Act, 2013.

30. STATEMENT REGARDING COMPLIANCE OF SECRETARIAL STANDARDS

During the period under review, company has complied with the applicable Secretarial Standards 1 and 2.

31. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the period under review No application was made neither any proceeding is pending under Insolvency and Bankruptcy Code, 2016.

32. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS

During the period under review there was no instance of One Time settlement.

33. ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
OF ABH HEALTHCARE PRIVATE LIMITED

ABH Healthcare Pvt. Ltd
VAISHALI SAINI
(Director)
DIN: 09088202

ABH Healthcare Pvt. Ltd
KAMAL BAGHI
(Director)
DIN: 08449735

Date: 14 September, 2022
Place: FEROZEPUR

Ref. No.

Dated.....

INDEPENDENT AUDITOR'S REPORT

The Members Of

ABH HEALTHCARE PRIVATE LIMITED,

Report on the Financial Statements

We have audited the accompanying financial statements of M/s. ABH HEALTHCARE PRIVATE LIMITED which comprise the Balance Sheet as at March 31, 2022 and the Statement of Profit and Loss

- ✓ for the year ended on that date, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 (“the Act”) with respect to the preparation of these financial statements that give a true and fair view of the financial position financial of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for

- ✓ safeguarding of the assets of the Company and, for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

- ✓ We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2022; and
- (b) in the case of the Profit and Loss Account, of the loss for the year ended on that date;

Report on Other Legal and Regulatory Requirements

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on taken on record by the Board of Directors, none of the directors is disqualified as from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "".

- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. The Company has provided requisite disclosures in the financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016. Based on audit procedures and relying on the management representation we report that the disclosures are in accordance with books of account maintained by the Company and as produced to us by the Management.

Place: Ferozepur

Date: 22/08/2022

**For Gagan Deep Singhal & Associates
Chartered Accountants**

Reg. No.: 032757N



**Gagan Deep Singhal
(Proprietor)
M.No-098947**

UDIN: 22098947ASDIJU3645

Annexure to the Independent Auditor's Report to the members of ABH Healthcare Private Limited.

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

We have audited the internal financial controls over financial reporting of Company Limited ("The Company") as of March 31, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at

March 31,2022 , based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Ferozepur

Date: 22/08/2022

For Gagan Deep Singhal & Associates

Chartered Accountants

Reg. No. 512487N



**Gagan Deep Singhal
(Proprietor)
M.No-098947**

UDIN: 22098947ASDIJU3645

ANNEXURE - A

Reports under The Companies (Auditor's Report) Order, 2016 (CARO 2016) for the year ended on 31st March 2022

To,

The Members of ABH HEALTHCARE PRIVATE LIMITED

(i) In Respect of Fixed Assets

- ✓ (a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- ✓ (b) Fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.
- ✓ (c) Yes

(ii) In Respect of Inventories

Physical verification of inventory has been conducted at reasonable intervals by the management.

(iii) Compliance under section 189 of The Companies Act, 2013

The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained u/s 189 of the companies Act-2013.

- ✓ (a) In our opinion and according to the information and explanations given to us. The rate of interest and other terms and conditions for such loans are not *prima facie* prejudicial to the interest to the company.
- ✓ (b) In respect of loans granted, repayment of the principal amount is as stipulated and payment of interest have been regular.
- ✓ (c) There is no overdue amount of loans granted to companies, firms or other parties listed in the register maintained under section 189 of the companies Act, 2013.

(iv) Compliance under section 185 and 186 of The Companies Act , 2013

While doing transaction for loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) Compliance under section 73 to 76 of The Companies Act, 2013 and Rules framed thereunder while accepting Deposits

The company has not accepted any Deposits.

(vi) Maintenance of cost records

The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.

(vii) Deposit of Statutory Dues

- ✓ (a) The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it.
- ✓ (b) There is no dispute with the revenue authorities regarding any duty or tax payable.

(viii) Repayment of Loans and Borrowings

The company has not defaulted in repayment of dues to financial institution, bank or debenture holders.

(ix) Utilization of Money Raised by Public Offers and Term Loan For which they Raised

The Company has not applied term loans for the purposes other than for which those are raised

(x) Reporting of Fraud During the Year

Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.

(xi) Managerial Remuneration

Managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.

(xii) Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio

As per information and records available with us The company is not Nidhi Company.

(xiii) Related party compliance with Section 177 and 188 of companies Act – 2013

Yes, All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.

(xiv) Compliance under section 42 of Companies Act - 2013 regarding Private placement of Shares or Debentures

Not Applicable

(xv) Compliance under section 192 of Companies Act - 2013

The company has not entered into any non-cash transactions with directors or persons connected with him.

(xvi) Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

FOR GAGAN DEEP SINGHAL & ASSOCIATES

(Chartered Accountants)

Reg. No. 032757N

M.No. 098947

FRN 032757N

FEROZEPUR CITY

GAGAN DEEP SINGHAL

CHARTERED ACCOUNTANT

Membership No : 098947

Place : FEROZPUR

Date : 22/08/2022

M/S ABH HEALTHCARE PRIVATE LIMITED
ANIL BAGHI ROAD, FEROZEPUR
BALANCE SHEET AS ON 31st MARCH 2022

(Fig. In Rs.)

	PARTICULARS	Note No.	As at 31st March, 2022		As at 31st March, 2021	
I. EQUITY AND LIABILITIES						
1. Shareholders' funds						
(a) Share Capital	3	1,000,000.00				
(b) Reserves and Surplus	4	1,649,417.63				
(c) Money received against share warrants						
Share application money pending allotment (To the extent not refundable)			2,649,417.63			
3. Non-current liabilities						
(a) Long-term borrowings	5	179,779,050.93				
(b) Deferred Tax liabilities (Net)	6	-				
(c) Other Long term liabilities						
(d) Long-term Provisions						
4. Current Liabilities			179,779,050.93			
(a) Short term borrowings	7	37,406,319.72				
(b) Trade payables	8	38,124,800.10				
(c) Other current liabilities	9	11,512,474.00				
(d) Short term provisions	10	579,520.00				
	TOTAL		87,623,113.82			
			270,051,582.38			
II. ASSETS						
1. Non-current assets						
(a) Fixed assets	11	235,498,380.25				
(i) Tangible assets		-				
(ii) Intangible assets		-				
(iii) Capital work-in-progress						
(iv) Intangible assets under development						
(b) Non-current investments						
(c) Deferred tax assets (net)						
(d) Long-term loans and advances						
(e) Other non-current assets	12	-				
	TOTAL		235,498,380.25			
2. Current assets						
(a) Current investments	13	20,089,696.00				
(b) Inventories	14	10,521,363.33				
(c) Trade receivables						
(d) Cash and Bank Balances	15	2,387,537.00				
(e) Short-term loans and advances	16	1,554,605.80				
	TOTAL		34,553,202.13			
See accompanying notes forming part of financial statements			270,051,582.38			

In terms of our report attached

For GAGAN DEEP SINGHAL & ASSOCIATES
Chartered Accountants & A

M No. 098947
FRN 032757N
FEROZEPUR CITY
(GAGAN DEEP SINGHAL)
PROP.
M. No. 098947

For and on behalf of
M/S ABH HEALTHCARE PRIVATE LIMITED

ABH Healthcare Pvt. Ltd
Director
DIRECTOR
KAMAL BAGHI

ABH Healthcare Pvt. Ltd
Director
DIRECTOR
SAURABH BAGHI

Place:- Ferozepur

Date:-14/09/2022

UDIN: 22098947ASDIJU3645

M/S ABH HEALTHCARE PRIVATE LIMITED

ANIL BAGHI ROAD, FEROZEPUR

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDING 31ST MARCH 2022

(Fig. in Rs.)

PARTICULARS	Note No.	For the Year Ended 31st March 2022		For the Year Ended 31st March 2021	
		For the Year Ended 31st March 2022	For the Year Ended 31st March 2021	For the Year Ended 31st March 2022	For the Year Ended 31st March 2021
I Revenue from operations:					
Sale of Products	17				
Sale of Services		34,997,736.88			
Other Operating Revenues			34,997,736.88		
II Other Income	18				
III Total Revenue (I + II)			34,997,736.88		
IV Expenses					
Cost of Materials Consumed					
Changes in inventories of finished goods, work in progress and Stock-in-trade					
Other Manufacturing expenses					
Employee benefits expense	19	6,860,401.00			
Finance Costs	20	1,300.00			
Depreciation and amortization expense	21				
Other expense	22	25,907,098.25			
Total Expense			32,768,799.25		
V Profit before exceptional and extraordinary items and tax (III-IV)			2,228,937.63		
VI Exceptional Items					
PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V - VI)			2,228,937.63		
VII VI)					
VIII Extraordinary items					
IX Profit before tax (VII-VIII)			2,228,937.63		
X Tax expense:					
(1) Current tax		579,520.00			
(2) Deferred tax					
(3) MAT Credit Entitlement			579,520.00		
XI Profit/(Loss) for the period from continuing operations (IX - X)			1,649,417.63		
XII Profit/(Loss) for the period from discontinuing operations					
XIII Tax expense of discontinuing operations					
XIV Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)					
XV Profit/(Loss) for the period (XI + XIV)			1,649,417.63		
XVI Earnings per equity share:					
(1) Basic					
(2) Diluted					
See accompanying notes forming part of financial statements					

In terms of our report attached

For GAGAN DEEP SINGHAL & ASSOCIATES
Chartered Accountants

M. No. 0511
FRN. 03275-N
FEROZEPUR CITY
(GAGAN DEEP SINGHAL)
PROP.
M. No. 098947

Place:- Ferozepur
Date:- 14/09/2021

For and on behalf of
M/S ABH HEALTHCARE PRIVATE LIMITED

ABH Healthcare Pvt. Ltd
DIRECTOR
KAMAL BAGHI
ABH Healthcare Pvt. Ltd
DIRECTOR
SAURABH BAGHI
Director

UDIN: 22098947ASDIJU3645

NOTE '1'

Corporate Information

The company is engaged in the health care services and all kind of medical services for treatment of patients. The company is having its registered office at Martyr Anil Baghi Road, Firozpur City.

NOTE '2'

2.1 Accounting Standards

The Company has complied with all the Accounting Standard as applicable to the company under Companies (Accounting Standards) Rules, 2006 (as amended), and made necessary disclosures wherever applicable.

2.2 Basis of Accounting and Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year except for adjustments required to compile financial accounts in accordance with the revised schedule VI.

2.3 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 year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.4 Revenue Recognition

The Company follows accrual system of accounting as required under Section 128 of the companies Act, 2013.

2.5 Fixed Asset and Depreciation :

(a) Fixed assets include all expenditure of capital nature and are stated at cost (net of Cenvat, wherever applicable) less

accumulate depreciation.

(b) Depreciation on fixed assets is provided on straight-line method at the rates prescribed in Schedule IV to the Companies Act, 2013.

(c) In respect of addition and sales of assets during the year, depreciation is provided on prorata monthly basis.

The Income is accounted for on accrual basis except the insurance claims which are accounted for as and when received.

2.6 Impairment of Fixed Assets :

(a) Consideration is given at each balance sheet date to determine whether there is any indication of impairment of the carrying amount of the Company's fixed assets. If any indication exists, an asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount.

(b) Reversal of impairment losses recognized in prior years is recorded when there is an indication that the impairment losses recognized for the asset no longer exists or have decreased.

2.7 Sale of Services:

(a) Sale of Services comprises health care services and all kind of medical services for treatment of patient provided by the company and is recognised on accrual basis.

2.8 Foreign Currency Transactions:

Transactions of foreign currency are or will be recorded at the exchange rate as applicable at the date of transaction.

2.9 Employee Benefits :

employee benefits are charged off in the year in the which the related service is rendered.

2.10 Provisions, Contingent Liabilities and Contingent Assets:

(a) Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past event and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the Financial Statements.

(b) Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date in accordance with the Accounting Standard AS-29 on "Provisions, Contingent Liabilities And Contingent Assets" notified under the Companies (Accounting Standards) Rules, 2006.

M/S ABH HEALTHCARE PRIVATE LIMITED

FOR THE YEAR ENDED 31/03/2022

NOTES FORMING PART OF ACCOUNTS

2.11 Taxation :

- (a) Income tax charge or credit comprises current tax and defered tax charge or credit.
- (b) Current Income tax is measured at the amount expected to be paid to Tax authorities in accordance with the Income Tax Act, 1961.
- (c) Deferred tax asset or liability on timing difference are recognised using current rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets are recognised to the extent there exists a virtual certainty that these assets can be realised in future. Net deferred tax asset is recognised based on the principle of prudence. Deferred tax assets and liabilities are reviewed at each Balance sheet date.

2.12 General :

Accounting policies not specifically referred to are consistent with generally accepted accounting practice.

Particulars	As At 31/03/22	As At 31/03/21
NOTE '3'		
SHARE CAPITAL		
-Authorised		
100,000 Equity Shares of Rs. 10/- each	1,000,000.00	
-Issued, Subscribed and Paid up		
100,000 Equity Shares of Rs. 10/- each fully paid up	1,000,000.00	
TOTAL	1,000,000.00	

(i) Reconciliation of Shares:	Nos	Amt(Rs)	Nos	Amt(Rs)
Authorised Share Capital				
Opening Share Capital	-	-	-	-
Add: Increased during the year	100,000	1,000,000	-	-
Closing Share Capital	100,000	1,000,000	-	-
Issued, Subscribed and Paid up				
Opening Share Capital	-	-	-	-
Add: Shares Issued During the year	100,000	1,000,000	-	-
Add: Rights/Bonus Shares Issued	-	-	-	-
Total	100,000	1,000,000	-	-
Less: Buy back of Shares	-	-	-	-
Less Reduction in Capital	-	-	-	-
Closing Share Capital	100,000	1,000,000	-	-

(ii) Rights, Preference and restrictions attaching to each class of shares

Equity shares

The Company has only one class of equity shares having a par value of Rs 100 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. No dividend has been proposed by the Board of Directors during the year.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(iii) List of Share holders having 5% or more Shares (In Nos)

Name Of Shareholders	In Nos As At 31/03/22	In %	In Nos As At 31/03/21	In %
Dr. Saurabh Baghi	70,000	70	-	-
Dr. Vaishali Saini	30,000	30	-	-

Particulars	As At 31/03/22	As At 31/03/21
NOTE '4'		
RESERVES AND SURPLUS :-		
1. Capital Reserve/ subsidy		
2. Surplus In The Statement of Profit & Loss		
Opening Balance as per Profit & Loss A/c	-	-
TAXES		
Surplus as per Profit & Loss A/c	1,649,417.63	-
ADD:- PRIOR PERIOD ADJUSTMENT (FOR TAX A.Y. 2020-21)		
Closing Balance	1,649,417.63	

M/S ABH HEALTHCARE PRIVATE LIMITED

FOR THE YEAR ENDED 31/03/2022

NOTES FORMING PART OF ACCOUNTS

Particulars	As At 31/03/22	As At 31/03/21
NOTE '5'		
LONG TERM BORROWING		
FROM BANKS:		
SECURED LOANS	98,463,989	
	98,463,989	
DEFERRED PAYMENT CREDITS		
UNSECURED FROM LOANS:		
1. Unsecured loans From Directors	81,315,061.67	
2. Unsecured loans From Relatives of Directors	-	
3. Unsecured loans From Companies & others	81,315,061.67	
Total Rs.	179,779,050.93	
Particulars	As At 31/03/22	
NOTE '6'		
Deferred Tax Liabilities (Net)		
Deferred Tax Liabilities (Net)		
Total Rs.	-	
Particulars	As At 31/03/22	As At 31/03/21
NOTE '7'		
Short Term Borrowings	37,406,319.72	
Total Rs.	37,406,319.72	
Particulars	As At 31/03/22	As At 31/03/21
NOTE '8'		
Trade payables		
Trade Payables	38,124,800.10	
Total Rs.	38,124,800.10	
Particulars	As At 31/03/22	As At 31/03/21
NOTE '9'		
OTHER CURRENT LIABILITIES		
Other Payables	11,512,474.00	
	11,512,474.00	
Particulars	As At 31/03/22	As At 31/03/21
NOTE '10'		
SHORT TERM PROVISIONS		
Provision for Income Tax	579,520.00	
Total Rs.	579,520.00	
Particulars	As At 31/03/22	As At 31/03/21
NOTE '11'		
FIXED ASSETS		
As Per Company Act,	235,498,380.25	
TOTAL	235,498,380.25	

M/S ABH HEALTHCARE PRIVATE LIMITED

FOR THE YEAR ENDED 31/03/2022

NOTES FORMING PART OF ACCOUNTS

Particulars	As At 31/03/22	As At 31/03/21
NOTE '12'		
OTHER NON-CURRENT ASSETS		
Total Rs.		
Particulars	As At 31/03/22	As At 31/03/21
NOTE '13'		
INVENTORIES		
Consumables	20,089,696.00	
Total Rs.	20,089,696.00	
Particulars	As At 31/03/22	As At 31/03/21
NOTE '14'		
TRADE RECEIVABLES		
FOR MORE THAN 6 MONTHS		
FOR LESS THAN 6 MONTHS	10,521,363.33	
Total Rs.	10,521,363.33	
Particulars	As At 31/03/22	As At 31/03/21
NOTE '15'		
SHORT TERM LOANS & ADVANCES		
1. Advance to Suppliers	1,603,087.00	
2. Advance to Contractors		
3. Staff Advances	784,450.00	
TOTAL	2,387,537.00	
Particulars	As At 31/03/22	As At 31/03/21
NOTE '16'		
OTHER CURRENT ASSETS		
1. SECURITY DEPOSITS	1,296,823.80	
2. TDS AND TCS RECOVERABLE	19,340.00	
3. PREPAID EXPENSES	238,442.00	
TOTAL	1,554,605.80	
Particulars	As At 31/03/22	As At 31/03/21
NOTE '17'		
REVENUE FROM OPERATIONS		
1. SALE OF SERVICES		
IP Revenue	30,870,310.88	
OPD Revenue	4,127,426.00	
TOTAL SALE	34,997,736.88	
NET SALES	34,997,736.88	
Particulars	As At 31/03/22	As At 31/03/21
NOTE '18'		
OTHER INCOME		
ROUND OFF		
TOTAL	-	-

M/S ABH HEALTHCARE PRIVATE LIMITED

FOR THE YEAR ENDED 31/03/2022

NOTES FORMING PART OF ACCOUNTS

Particulars	As At 31/03/22	As At 31/03/21
NOTE '19'		
EMPLOYEE BENEFITS EXPENSES		
Salaries, Wages, Bonus, Gratuity & Allowance		
Director remuneration	-	-
Staff welfare	-	-
TOTAL	6,860,401.00	
Particulars		
NOTE '20'		
FINANCE COST		
Interest Paid	1,300.00	-
TOTAL	1,300.00	
Particulars	As At 31/03/22	As At 31/03/21
NOTE '21'		
DEPRECIATION & AMORTISATION EXPENSES		
Depreciation	-	-
TOTAL	-	
Particulars	As At 31/03/22	As At 31/03/21
NOTE '22'		
OTHER EXPENSES		
DIRECT EXP.		
Consumables	4,789,108.60	-
Doctor Payouts	18,264,085.00	-
TOTAL	23,053,193.60	
Administration Expenses on P.F	13,672.00	-
Advertisement	153,616.00	-
Bank Commission	239,913.35	-
Biomedical Waste Expenses	61,950.00	-
Cable Rent	12,980.00	-
Discount to Patient	8,100.00	-
Round Off	0.30	-
Electricity Bill & Exp	2,130,062.00	-
Generator Exp	16,906.00	-
Employer's Contribution to PF	99,942.00	-
Repair & Maintenance	70,508.00	-
Software Expenses	17,700.00	-
Postage & Courier	760.00	-
Traveling Exp	27,795.00	-
TOTAL	2,853,904.65	
TOTAL	25,907,098.25	

NOTE '19' DISCLOSURE UNDER ACCOUNTING STANDARDS

Related party disclosures

Description of relationship

Key Management Personnel (KMP)

Mr. KAMAL BAGHI

Director

Mr. SAURABH BAGHI

Director

Mrs. Vaishali Saini

Director

In terms of our report attached

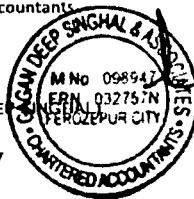
For GAGAN DEEP SINGHAL & ASSOCIATES

Chartered Accountants

(GAGAN DEEP SINGHAL & ASSOCIATES)

PROP.

M.No. 098947



Place:- Ferozepur

Date:- 14/09/2022

For and on behalf of
M/S ABH HEALTHCARE PVT. LIMITED

DIRECTOR

KAMAL BAGHI

DIRECTOR

SAURABH BAGHI

DIRECTOR

UDIN: 22098947ASDIJU3645

ABH HEALTHCARE PVT. LTD., ANIL BAGHI ROAD, FEROZEPUR.
STATEMENT OF SHARE "ISSUED, SUBSCRIBED & PAID UP CAPITAL" UNDER NOTE NO
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2022

(Fig. In Rs.)

S. No.	Particulars	No of Shares	Amount
1	Dr. Saurabh Baghi	70,000.00	700,000.00
2	Dr. Vaishali Saini	30,000.00	300,000.00
	TOTAL	100,000.00	1,000,000.00

STATEMENT OF "LONG TERM BORROWINGS" UNDER NOTE NO . 5
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2022

S. No.	Particulars	As at 31/3/2022	As at 31/3/2021
1. SECURED LOANS			
1	State Bank of India T/L 40852081630	7,529,404.00	
2	State Bank of India T/L 40870693379	1,164,774.00	
3	State Bank of India T/L 40870740784	2,628,641.00	
4	State Bank of India T/L 40870748977	12,079,249.00	
5	State Bank of India T/L 40870763698	10,792,992.00	
6	State Bank of India T/L 40870862328	1,783,158.00	
7	State Bank of India T/L 40870868079	4,548,840.00	
8	State Bank of India T/L 40870874322	463,271.00	
9	State Bank of India T/L 40870879910	993,266.00	
10	State Bank of India T/L 40870946661	1,746,825.00	
11	State Bank of India T/L 40870952755	1,142,479.00	
12	State Bank of India T/L 40870959829	892,298.00	
13	State Bank of India T/L 40870965287	336,661.00	
14	State Bank of India T/L 40870971880	330,100.00	
15	State Bank of India T/L 40874572306	8,903,413.00	
16	State Bank of India T/L 408746335110	9,472,494.00	
17	Axis Bank Personal Loan BPR004104655772	7,288,146.00	
18	BANK OF INDIA LOAN GOLD	484,111.95	
19	HDFC Ertiga Loan 118748993	730,254.21	
20	HDFC Innova Loan 94822979	1,389,022.21	
21	HDFC USED CAR LOAN 111468405	992,288.19	
22	IDF CAPITAL FIRST 66245626	3,570,000.00	
23	IDFC FIRST BANK COVID	848,134.00	
24	KOTAK MAHINDRA PRIME	4,000,000.00	
25	PKF FINANCE LTD 1660	3,402,716.00	
26	PKF FINANCE LTD 1738	2,859,917.00	
27	SEIMENS FIN SER PVT LTD 9627221	1,825,721.24	
28	SEIMENS FIN SER PVT LTD 9688849	1,999,999.34	
29	SEIMENS FIN SR PVT LTD 9375592	786,932.12	
30	WAMPUM FIN PVT LTD	3,478,882.00	
	TOTAL	98,463,989.26	-

STATEMENT OF "LONG TERM BORROWINGS" UNDER NOTE NO . 5
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2022

S. No.	Particulars	As at 31/3/2022	As at 31/3/2021
1. Unsecured loans From Directors			
1	Dr. Kamal Baghi (Anil Baghi Hospital)	78,582,305.67	
2	Dr. Saurabh Baghi	1,232,756.00	
3	Dr. Vaishali Saini	1,500,000.00	
	Total Rs.	81,315,061.67	-
	G. Total Rs. (1+2)	179,779,050.93	-

**STATEMENT OF "BANK OVERDRAFT" UNDER NOTE NO .6
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2022**

S. No.	Particulars	As at 31/3/2022	As at 31/3/2021
1	State Bank of India CC40854326557	34,899,576.72	
2	State Bank of India CC 40866807307	2,506,743.00	
TOTAL		37,406,319.72	

**STATEMENT OF "TRADE PAYABLE" UNDER NOTE NO .7
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2022**

S. No.	Particulars	As at 31/3/2022	As at 31/3/2021
1	Advance Care Pan BPNPK2762J	78,466.00	-
2	ADVANCED HEALTHCARE RESOURCES	63,635.00	-
3	Allengers Medical Systems pvt Ltd	2,669,250.00	-
4	Amrit Home Saaz	50,000.00	-
5	Amrit Textile	131,600.00	-
6	ANAND DISTRIBUTORS	54,516.00	-
7	Anil Baghi Pharmacy	1,894,383.00	-
8	Arjohuntleigh Healthcare India Pvt Ltd	55,461.60	-
9	Arun Kumar	11,676.00	-
10	Ashu Graphics PAN . AADCK0807D	646,242.90	-
11	ASP Diagnostics	213,936.00	-
12	Baij Nath and Sons Pan. AARFB8955G	182,355.50	-
13	Bala Ji Sand Stone	35,357.00	-
14	BALWANT SINGH AND SONS Pan. ACFPS1023E	206,429.00	-
15	Balwant Singh Shuttering Store	725.00	-
16	Banson Scientific and Sports Mart Pan. ABDPB:	798,866.00	-
17	Bathinda Ortho Care	188,240.00	-
18	Batra Enterprises	11,634.00	-
19	Bhagwati Steel Industries	84,000.00	-
20	Bharat Enterprises	151,812.14	-
21	Biomex Instruments Pvt Ltd	944,400.00	-
22	Blue Waves Technologies	7,294.00	-
23	Chhabra Surgical	76,340.00	-
24	Chopra Metal Industries	687,637.00	-
25	Coffee Day Global Ltd	38,481.29	-
26	Cognate India	8,850.00	-
27	COLOSSAL FACILITY MANAGEMENT PVT LTD	980,000.00	-
28	Daksh Surgical	5,768.00	-
29	Deepak Enterprises	51,797.00	-
30	DEEPAK GALHOTRA PRO	16,643.00	-
31	Delhi Trading Co. PAN AFTP55306P	320,703.60	-
32	DH ENTEPRISES	44,812.00	-
33	Dhawan Industries	9,500.00	-
34	Dhiman Cable Tv	12,980.00	-
35	Diagnostic Sales House	1,465,186.16	-
36	Dr Lal Path lab	74,832.00	-
37	Enn Enn Industries	49,324.00	-
38	Executive Polychem	38,004.00	-
39	Febris Solutions Pvt Ltd	107,689.00	-
40	Galaxy Healthcare	33,006.00	-
41	Ganatra Communications	131,531.00	-
42	Ganpati Pharma	23,744.00	-
43	Gift Palace	67,470.00	-
44	Gourav Trading Co.	54,432.70	-
45	Goyal Aluminium	80,948.63	-
46	GUMBER MEDICAL HOUSE	26,100.00	-
47	Guru Ram Dass Steel Fabricators	24,750.00	-
48	GYMNO SPORTS INDUSTRY	20,999.00	-
49	Hd Consortium India Ltd	183,870.00	-

50	HEART CARE SOLUTIONS Pan. AAIFH4375D	1,389,382.63	-
51	Hi Tech Printing Press	186,098.00	-
52	Innovative Financial Management Pvt Ltd	108,000.00	-
53	J S Associates	717,019.00	-
54	Jasminder Medical Hall	343,689.00	-
55	Kay Sons Auto Fuel	153,472.00	-
56	Kena Marketing Pvt Ltd	40,320.00	-
57	Kingz Restaurant and Hotel	30,048.00	-
58	Krishna Traders	1,430.00	-
59	Life Cell International Pvt Ltd	4,702.00	-
60	LIFE LINE MEDICARE SERVICES Pan. AAAFL2860	96,554.00	-
61	LMG Plywood PAN. AFIPG8537K	167,087.00	-
62	Lmg Timbers	39,887.00	-
63	Mag Medical Solutions	444,980.00	-
64	Manohar Di Hatti	84,167.00	-
65	Marshal Tools & Hardware Store	130.00	-
66	MCS Health Care	217,150.00	-
67	MEDI SERVICES	26,500.00	-
68	MEDICAL SYSTEMS & SERVICES PAN. AAEFM91	2,950.00	-
69	Medicine Chamber	40,992.00	-
70	MEDISURE HEALTH SOLUTIONS	33,031.00	-
71	MEDISURE HEALTHCARE PVT LTD	14,664.25	-
72	MICRO MEDICAL SYSTEMS Pan ANIPS5363H	166,393.00	-
73	Modern Diagnostic Centre	79,920.00	-
74	Moti Ram Rattan Lal PAN. ABIFM6026B	41,712.00	-
75	NAPHRO PLUS	5,177,576.00	-
76	Narang Matting House	10,000.00	-
77	Net Plus Broad Band Pvt Ltd	11,800.00	-
78	New Thind Glass House	35,745.00	-
79	Nobel Enterprises	844.00	-
80	Ortho Max	38,499.00	-
81	P S Industries	900.00	-
82	PASTEUR CHEMICALS & INSTRUMENTS PAN. A/	22,757.00	-
83	PHARMA & GENERAL MERCHANTS	69,850.00	-
84	PIONEER WATER SOLUTION	15,700.00	-
85	PREET FABRICATORS	5,740.00	-
86	Premier Medical Systems and Devices Pvt. Ltd.	3,500.00	-
87	Punjab Distributors	60,063.00	-
88	Raj Cafeteria ACEPK5527G	2,960.00	-
89	Raj Radio	261,000.00	-
90	Rajeev Enterprises	369,094.00	-
91	Rajindera Machinery Store	3,170.00	-
92	RAJVEER SINGH PRO SALARY A/C	3,869.00	-
93	Rakesh Medical Agencies Pan. AKBPS8702J	49,760.00	-
94	RECTUR HEALTH SERVICES	8,517.00	-
95	Refund to Patients	13,500.00	-
96	Rohit & Company	10,439.00	-
97	Sachdeva Radio & Electric Store	1,273,843.00	-
98	Sanjeev Chawla PRO	25,785.00	-
99	Satyam Sanitations	20,106.00	-
100	Satyam Synergy India Pvt Ltd.	1,317,467.00	-
101	Shakti Cryogenic	61,258.00	-
102	SHAKTI TRADING COMPANY Pan .ABSFS6524N	287,325.00	-
103	Shivam Medical Agencies Pan ACCPY4791J	697,430.00	-
104	Shivam Medical Agency	-	-
105	Shivraj Monga Catters	100,358.00	-
106	Sodhi Cool Home	7,850.00	-
107	SOOD MEDICO & CONSUMABLES	327,547.00	-
108	Spectrum Life Medical Devices Pvt Ltd.	573,372.00	-
109	Standard Sales	3,099.00	-
110	Surgicare Emporium	70,028.00	-

111	Tera Mera Furniture	32,800.00	-
112	Tilak Raj Batra & Sons	7,386.00	-
113	Tropical Diagnostic	1,716,478.00	-
114	Ultra Tech Laboratory Pvt Ltd	24,516.00	-
115	Universal Enterprises	230,070.00	-
116	V Care Medical	34,020.00	-
117	Vanya Enterprises	56,868.60	-
118	Vicky Enterprises	106,550.00	-
119	Vijay Enterprises	147,235.00	-
120	VP Enterpries	7,229,876.10	-
121	We Care Solutions	52,294.00	-
TOTAL		38,124,800.10	-

STATEMENT OF "OTHER CURRENT LIABILITIES IN OTHER PAYABLE" UNDER NOTE NO. 15 OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2022

S. No.	Particulars	As at 31/3/2022	As at 31/3/2021
1	Consultant Charges Payable	4,532,401.00	-
2	Electricity Bill Payable	694,090.00	-
3	EPF Payable	213,556.00	-
4	Salary Payable to Employee	2,904,359.00	-
5	Security Payable BSNL Patient	1,064,612.00	-
6	Security Payable Staff	700,766.00	-
7	TDS Payable	1,402,690.00	-
TOTAL		11,512,474.00	-

STATEMENT OF "SUNDY DEBTORS " IN "OTHER CURRENT ASSETS" UNDER NOTE NO. 16 OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2022

S. No.	Particulars	As at 31/3/2022	As at 31/3/2021
1	BUSINESS TIE UP PARTNER	10,000.00	-
2	Corporate Tie Ups	2,000.00	-
3	Anil Baghi Hospital	8,230,457.33	-
4	Manohar Lal	39,480.00	-
5	Phillips India Ltd.	1,620,000.00	-
6	PKF FINANCE LTD. (TDS RECOVERABLE)	181,405.00	-
7	TATA CAPITAL FINANCE (TDS RECOVERABLE)	438,012.00	-
TOTAL		10,521,363.33	-

STATEMENT OF "ADVANCE TO SUPPLIERS IN SHORT TERM LOANS & ADVANCES" UNDER NOTE NO. 15, OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2022

S. No.	Particulars	34,899,576.72	-
1	Advance for Purchase	77,585.00	-
2	ADVANCE TO CONTRACTORS	1,525,502.00	-
TOTAL		1,603,087.00	-

STATEMENT OF "TDS RECOVERABLE AND PREPAID EXP. IN OTHER CUREENT ASSETS UNDER NOTE NO. 16, OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2022

S. No.	Particulars	-	-
1	TDS 194N	9,140.00	-
2	TCS RECOVERABLE	10,200.00	-
3	PREPAID EXP.	26,205.00	-
4	PREPAID INSURANCE	212,237.00	-
TOTAL		257,782.00	-

**STATEMENT OF "SECURITY DEPOSITS IN OTHER CUREENT ASSETS" UNDER NOTE NO
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2022**

S. No.	Particulars	As at 31/3/2022	As at 31/3/2021
1	Banson Santific and Sports(Security)	500,000.00	-
2	Security with Pspcl	596,411.80	-
3	Amritasr Enviro Care	30,000.00	
4	BSNL	26,894.00	
5	Other Security	60,959.00	
6	Siemens Financial pvt. Ltd.	82,559.00	
TOTAL		1,296,823.80	-

**ABH HEALTHCARE PRIVATE LIMITED
ANIL BAGHI ROAD, FEROZEPUR CITY
SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED 31/03/2022**

AS PER INCOME TAX ACT, 1961

PARTICULARS	WDV AS ON 01/04/2021	ADDITIONS BEFORE 30/09	ADDITIONS AFTER 30/09	SALE	TOTAL	RATE	DEP.	WDV AS ON 31.03.2022
10% BLOCK								
Building	-	72,708,930.49	-	72,708,930.49	10%	-	72,708,930.49	
Furniture & Fixture	-	5,365,555.99	-	5,365,555.99	10%	-	5,365,555.99	
TOTAL		78,074,486.48		78,074,486.48				78,074,486.48
15% BLOCK								
Air Conditioners	-	5,092,226.36	-	5,092,226.36	15%	-	5,092,226.36	
Board Noon Sign	-	709,979.00	-	709,979.00	15%	-	709,979.00	
Car	-	7,834,912.54	-	7,834,912.54	15%	-	7,834,912.54	
CT Scan Machine	-	14,356,867.00	-	14,356,867.00	15%	-	14,356,867.00	
Cath lab Machine	-	18,869,000.00	-	18,869,000.00	15%	-	18,869,000.00	
Desert Cooler	-	148,087.00	-	148,087.00	15%	-	148,087.00	
ELECTRICAL EQUIPMENT	-	769,468.49	-	769,468.49	15%	-	769,468.49	
Equipments	-	63,328,700.80	-	63,328,700.80	5%	-	63,328,700.80	
Fire Extinguishers	-	1,053,939.00	-	1,053,939.00	15%	-	1,053,939.00	
Generator	-	5,179,815.60	-	5,179,815.60	15%	-	5,179,815.60	
Lift	-	497,413.00	-	497,413.00	15%	-	497,413.00	
MRI MACHINE	-	23,600,368.00	-	23,600,368.00	15%	-	23,600,368.00	
OXYGEN PLANT	-	10,502,270.00	-	10,502,270.00	15%	-	10,502,270.00	
MOLUTION PLANT	-	20,523.00	-	20,523.00	15%	-	20,523.00	
R.O. Plant	-	45,665.00	-	45,665.00	15%	-	45,665.00	
ROOM HEATERS	-	118,265.00	-	118,265.00	15%	-	118,265.00	
Sewerage Treatment Plant	-	323,969.00	-	323,969.00	15%	-	323,969.00	
SET UP BOX CABLES	-	10,407.00	-	10,407.00	15%	-	10,407.00	
SIGN BOARD	-	21,791.00	-	21,791.00	15%	-	21,791.00	
Telephone & Mobile Set	-	771,832.88	-	771,832.88	15%	-	771,832.88	
Television/Lcd/led	-	691,931.40	-	691,931.40	15%	-	691,931.40	
Water Cooler Machines	-	26,670.00	-	26,670.00	15%	-	26,670.00	
TOTAL		153,974,101.07		153,974,101.07				153,974,101.07
40% BLOCK								
Computer	-	2,505,792.70	-	2,505,792.70	40%	-	2,505,792.70	
Computer Practo Software	-	944,000.00	-	944,000.00	40%	-	944,000.00	
TOTAL		3,449,792.70		3,449,792.70				3,449,792.70
GRAND TOTAL		235,498,380.25		235,498,380.25				235,498,380.25

ABH HEALTHCARE PRIVATE LIMITED

DEPRECIATION CHART AS PER COMPANY FOR THE YEAR ENDED 31-03-2022

ABH HEALTHCARE PRIVATE LIMITED														
DEPRECIATION CHART AS PER COMPANY FOR THE YEAR ENDED 31-03-2022														
PARTICULARS	GROSS BLOCK						DEPRECIATION BLOCK						NET BLOCK	
	Years	RATE (SLM)	COST AS AT 01-04-2021	ADDITIONS 1ST HALF	ADDITIONS 2ND HALF	SALES	COST AS AT 31-03-2021	DEP. UP TO 31-03-2021	DEPRECIATION FOR THE YEAR	DEPRECIATION WRITTEN BACK	DEP. UP TO 31-03-2022	NET VALUE 31-03-2021	NET VALUE 31/03/2022	
1 BUILDING	30	3.17%	-	-	-	72,708,930	-	72,708,930	-	-	-	-	72,708,930	
2 FURNITURE & FIXTURE	10	9.50%	-	-	-	5,365,556	-	5,365,556	-	-	-	-	5,365,556	
3 MEDICAL EQUIPMENTS A/C	13	7.31%	-	-	-	63,328,701	-	63,328,701	-	-	-	-	63,328,701	
4 GENSET	10	9.50%	-	-	-	5,179,816	-	5,179,816	-	-	-	-	5,179,816	
5 CT SCAN	13	7.31%	-	-	-	14,356,867	-	14,356,867	-	-	-	-	14,356,867	
6 CATH LAB MACHINE	13	7.31%	-	-	-	18,869,000	-	18,869,000	-	-	-	-	18,869,000	
7 MOTOR VEHICLE	8	11.68%	-	-	-	7,834,913	-	7,834,913	-	-	-	-	7,834,913	
8 MRI MACHINE	13	7.31%	-	-	-	23,600,368	-	23,600,368	-	-	-	-	23,600,368	
9 OXYGEN PLANT	30	3.17%	-	-	-	10,502,270	-	10,502,270	-	-	-	-	10,502,270	
10 BOARD NEON SIGN	3	31.67%	-	-	-	709,979	-	709,979	-	-	-	-	709,979	
11 DESERT COOLER	10	9.50%	-	-	-	148,087	-	148,087	-	-	-	-	148,087	
12 ELECTRICAL EQUIPMENTS	10	9.50%	-	-	-	769,468	-	769,468	-	-	-	-	769,468	
13 FIRE EXTINGUISHERS	10	9.50%	-	-	-	1,053,939	-	1,053,939	-	-	-	-	1,053,939	
14 LIFT	10	9.50%	-	-	-	497,413	-	497,413	-	-	-	-	497,413	
15 POLLUTION PLANT	15	6.33%	-	-	-	20,523	-	20,523	-	-	-	-	20,523	
16 R.O PLANT	15	6.33%	-	-	-	45,665	-	45,665	-	-	-	-	45,665	
17 ROOM HEATERS	10	9.50%	-	-	-	118,265	-	118,265	-	-	-	-	118,265	
18 SEWERAGE TREATMENT PLAT	10	9.50%	-	-	-	323,969	-	323,969	-	-	-	-	323,969	
19 SET UP BOX CABLES	10	9.50%	-	-	-	10,407	-	10,407	-	-	-	-	10,407	
20 SIGN BOARD	3	31.67%	-	-	-	21,791	-	21,791	-	-	-	-	21,791	
21 TELEPHONE & MOBILE SET	3	31.67%	-	-	-	771,833	-	771,833	-	-	-	-	771,833	
22 TELEVISION/LCD/LED	10	9.50%	-	-	-	691,931	-	691,931	-	-	-	-	691,931	
23 COMPUTER	3	31.67%	-	-	-	2,505,793	-	2,505,793	-	-	-	-	2,505,793	
24 COMPUTER PRACTO SOFTWARE	5	19.00%	-	-	-	944,000	-	944,000	-	-	-	-	944,000	
25 AIR CONDITIONER	15	6.33%	-	-	-	5,092,226	-	5,092,226	-	-	-	-	5,092,226	
26 WATER COOLER	15	6.33%	-	-	-	26,670	-	26,670	-	-	-	-	26,670	
TOTAL RS			-	-	-	235,498,380	-	235,498,380	-	-	-	-	235,498,380	