



NOTICE

NOTICE IS HEREBY GIVEN THAT THE 2ND ANNUAL GENERAL MEETING (AGM) OF THE MEMBERS OF 'M/S ABH HEALTHCARE PRIVATE LIMITED' WILL BE HELD ON SATURDAY THE 30TH DAY OF SEPTEMBER, 2023 AT 10:00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY AT ANIL BAGHI HOSPITAL, MARTYR ANIL BAGHI ROAD, FIROZPUR, PUNJAB-152002, INDIA TO TRANSACT 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, 2023, together with the Reports of the Board of Directors and Auditors thereon.


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

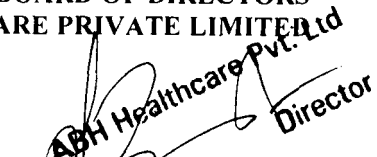
To consider and if thought fit, to pass, with or without modification(s), if any the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 139 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 Gagan Deep Singhal & Associates, Chartered Accountants (FRN : 032757N), as statutory auditor, be and hereby approved for the Financial Year 2023-24 and shall hold office upto the conclusion of 3rd Annual General Meeting to be held in the year 2024 on such remuneration as may be determined by the Board of Directors.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to do all such acts, deeds and things including fixing the remuneration in consultation with the Statutory Auditors, which may be deemed necessary and expedient to give effect to this resolution.”

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


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


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

Date: 10 August, 2023
Place: FIROZPUR

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.

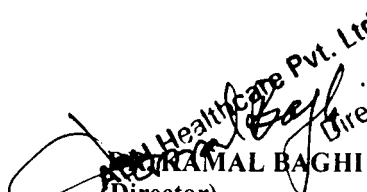
Pursuant to the provisions of Section 105 of the Companies Act, 2013 and rules made thereunder, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total Share Capital of the Company. Members holding more than ten percent of the 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.

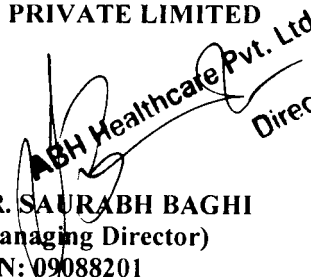
2. Entry to the place of meeting will be regulated by an Attendance Slip which is annexed to the Notice. Members/Proxies attending the meeting are kindly requested to complete the enclosed Attendance Slip and affix their signature at the place provided thereon and hand it over at the entrance.

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: 10 August, 2023
Place: FIROZPUR


DR. SAURABH BAGHI
(Director)
DIN: 08449735


DR. SAURABH BAGHI
(Managing Director)
DIN: 09088201

ATTENDANCE SLIP FOR 2ND 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 2nd Annual General meeting of the Company being held on **Saturday, 30th September, 2023 at 10.00 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, September 30, 2023 at 10:00 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 _____ 2023

Affix revenue
stamp

Signature of Shareholder: _____

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
BOARDS' REPORT

To,
The Members,

Your Directors have pleasure in presenting the 2nd Annual Report of your company along with the Audited Financial Statements for the Financial Year ended on 31st March, 2023.

FINANCIAL PERFORMANCE:

The summary of the financial performance of the Company for the Financial Year 2022-23 as compared to the previous Financial Year 2021-22 is as follows:

(Rs. In Hundred)		
PARTICULARS	2022-23	2021-22
Operating Income	28,51,022.23	3,49,977.37
Other Income	1,10,039.45	0.00
Total Income	29,61,061.68	3,49,977.37
Less: Total Expenditure	28,35,085.33	3,27,687.99
Profit before tax	1,25,976.35	22,289.38
Less: Tax Expenses	50,443.19	5,795.20
Profit for the period	75,533.16	16,494.18
Earning per equity share:		
1) Basic	4	16.49
2) Diluted	4	16.49

TRANSFER TO RESERVES

During the year under review, the Company has not transferred any amounts to the General reserve.

DIVIDEND

Your Board did not recommend any dividend on the equity shares of the Company for financial year ended March 31, 2023 considering that the Company is in growth stage and requires funds to support its growth objectives.

DETAIL OF LOAN RECEIVED FROM DIRECTORS

During the period under review, Company has outstanding amount of Rs. 6,53,68,780 in the form of unsecured loan from Directors as on 31st March, 2023.

TRANSFER OF UNCLAIMED DIVIDEND AND SHARES TO INVESTOR EDUCATION AND PROTECTION FUND

There is no unclaimed dividend amount, which needs to be transferred to Investor Education and Protection Fund.

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.

STATUTORY AUDITORS

During the year under review, **M/s. Gagan Deep Singhal & Associates, Chartered Accountants (FRN : 032757N)**, was appointed as the statutory Auditors of the Company to hold office upto the date of ensuing Annual General Meeting to fill the casual vacancy caused by resignation **M/s. G.D. Singhal & Associates, Chartered Accountants (FRN: 017648N)**.

Further, Statutory Auditors of the Company, **M/s. Gagan Deep Singhal & Associates, Chartered Accountants (FRN : 032757N)**, is proposed to be re-appointed as statutory Auditors in pursuance to section 139(1) of the Companies Act, 2013 for the Financial Year 2023-24 and shall hold office upto the conclusion of 3rd Annual General Meeting to be held in the year 2024.

The Company has received the eligibility certificate from the Statutory Auditors confirming that they are not disqualified from continuing as an Auditor of the Company.

AUDITORS' REPORT

The Auditors' Report to the Shareholders does not contain any reservation, qualification or adverse remark.

During the year under review, the Auditors have not reported any matter under Section 143(12) of the Companies Act, 2013. Therefore, no detail is required to be disclosed under Section 134(3) (ca) of the said Act.

BOARD MEETINGS

During the financial year under review, Seventeen (17) Board meetings were held. The details of Board Meetings and director's attendance on each Board meeting is as follows:

Name of Director	Designation	No. of Board meeting entitled to attend	No. of Board meeting Attended
Dr. KAMAL BAGHI	Director	17	17

Dr. SAURABH BAGHI	Director	17	17
Dr. VAISHALI SAINI	Director	17	17

DIRECTORS' RESPONSIBILITY STATEMENT

In terms of Section 134 (5) of the Companies Act, 2013 your Directors confirm that:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the 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;
- (d) the directors had prepared the annual accounts on a going concern basis; and
- (e) 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.

RISK MANAGEMENT

The Company has an efficient Risk Management framework to identify and evaluate business risks and opportunities. Risk Management forms an integral part of the Company's Mid-Term Planning cycle. The Company has adequate internal control systems and procedures to combat risks.

SUBSIDIARY/JOINT VENTURE/ASSOCIATE COMPANIES

There is no Subsidiary/Joint Venture/Associate Companies of the company.

LOANS, GUARANTEES OR INVESTMENTS

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.

RELATED PARTY TRANSACTIONS

All contracts/arrangements/transactions entered into by the Company during the year under review with Related Parties were in the ordinary course of business and on arm's length basis. During the year under review, the Company had not entered into any contract/ arrangement/ transaction with related parties which is required to be reported in Form No. AOC-2 in terms of Section 134(3) (h) read with Section 188 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

The details of the related party transactions as per Accounting Standards (AS) - 18 are set out in the Financial Statement of the Company.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There were no significant material orders passed by the regulators / courts, which would impact the going concern status and its future operations.

DEPOSITS

The Company has not accepted any deposits from the public falling under Section 73 of the Act read with the Companies (Acceptance of Deposits) Rules, 2014.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Considering the nature of business of your Company, the particulars with respect to conservation of energy and technology absorption required as per Section 134(3)(m) of the Act read with Rule 8(3) of the Companies (Accounts) Rules, 2014, are not applicable to the Company.

EXTRACT OF THE ANNUAL RETURN

The Annual Return of the Company as on March 31, 2024 in Form MGT – 7 in accordance with Section 92(3) and Section 134(3) (a) of the Act as amended from time to time and the Companies (Management and Administration) Rules, 2014, will be made available on the website of the Company.

MATERIAL CHANGES AND COMMITMENTS, AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRING BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY AND THE DATE OF THE REPORT

There are no material changes and commitments affecting the financial position of your Company, which have occurred between the end of the FY 2023-24 and the date of this report. Further, there has been no change in the nature of business of your Company.

COMPLIANCE WITH SECRETARIAL STANDARDS ON BOARD AND GENERAL MEETINGS

During the year under review, your Company has complied with the Secretarial Standards 1 and 2 on meetings of the Board of Directors and on General Meetings, respectively, issued by the Institute of Company Secretaries of India and notified by the Ministry of Corporate Affairs, in terms of Section 118(10) of the Act.

CHANGE IN CAPITAL STRUCTURE OF THE COMPANY

Authorised Share Capital:

During the financial year under review, the Authorised Share Capital of the Company has been increased from Rupees 10,00,000/- (Rupees Ten Lakh only) divided into 1,00,000 (One Lakh) equity shares of Rs. 10/- (Rupee Ten only) each to Rs 4,00,00,000/- (Rupees Four Crore only) divided into 40,00,000 (Forty Lakh) equity shares of 10/- (Rupees Ten) each.

The aforesaid increase in the Authorised Share Capital was approved by the Members of the Company on November 17, 2022.

Paid-up Share Capital:

During the financial year under review, the Paid-up Share Capital of the Company has been increased from 10,00,000/- (Rupees Ten Lakh Only) divided into 1,00,000 (One lakh) fully paid-up Equity Shares of 10/- (Rupees Ten only) each to Rs 2,00,00,000/- (Rupees Two Crore only) divided into 20,00,000 (Twenty Lakh) equity shares of 10/- (Rupees Ten) each.

19,00,000 Equity Shares through Right Issue, as stated hereunder:

During the financial year under review, your Company has made the allotments of 19,00,000 Equity Shares and

Particulars of Allotment	Date of the allotment	No of shares allotted	Face value of shares allotted	Price (including premium) at which allotted
Equity Shares	24/11/2022	19,00,000	10	20

REQUIREMENTS TO MAINTAIN COST RECORDS

The requirement of maintaining cost records in accordance with Section 148(1) of the Act read with the Rules 3 of the Companies (Cost Records and Audit) Rules, 2014 is not applicable to the Company for the period under review.

DETAILS OF COST AUDIT AND COST AUDITOR

As per Section 148 of the Companies Act, 2013 read with Rule 4 of the Companies (Cost Records and Audit) Rules, 2014, provisions relating to audit of cost records are not applicable to the Company for the period under review.

DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149(6) for appointment of Independent Directors do not apply to the company.

OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS

Company is not mandatorily required to appoint Independent Directors on the Board of company accordingly no independent director has been appointed during the period under review.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

In compliance with the requirement of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and rules made thereunder, your Company has adopted a Prevention of Sexual Harassment Policy for the prevention of sexual harassment and constituted Internal Complaints Committee to deal with complaints relating to sexual harassment at workplace.

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

There was no application made or any proceeding pending under IBC during the Financial Year under review against the Company.

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

There was no instance of one-time settlement with any Bank or Financial Institutions during the Financial Year under review.

ACKNOWLEDGEMENT

Your Directors wish to place on record their deep appreciation for the dedication, commitment and valuable contribution of each employee for enabling the Company to expand and grow.

Further the Company also places on record its sincere appreciation for the continuing support and assistance rendered by the bankers, Government authorities, dealers, suppliers, business associates and Company's valued customers in ensuring an all-round operational performance.

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

Date: 10 August, 2023
Place: FIROZPUR


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


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

Ref. No.

Dated.....

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ABH HEALHTCARE PRIVATE LIMITED

Report on the Audit of the Standalone Financial

StatementsOpinion

We have audited the accompanying standalone financial statements of **ABH HEALTH CARE PRIVATE LIMITED** (the "Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 standalone 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 standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period.

These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone 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, 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 Those Charged with Governance for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the AS and other accounting principles generally accepted in India. 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no

realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone 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 control 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 standalone 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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 control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
 - e) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.

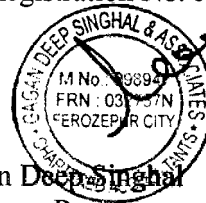
- f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure A”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls with reference to standalone financial statements.
- g) With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- 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. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (a) Based on the audit procedures 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 and (b) above, contain any material misstatement.

- ii. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.
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, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For GAGANDEEP SINGHAL & ASSOCIATES
Chartered Accountants
(Firm's Registration No. 0032757N)



Gagan Deep Singhal
Prop.

(Membership No. 098947)

UDIN: 23098947B6U0CP5145

Place:-Ferozepur

Date: 2-8-2023

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 ABH HEALTH CARE PRIVATE LIMITED of even date)

Report on the Internal Financial Controls with reference to Standalone 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 standalone financial statements of **ABH HEALTH CARE PRIVATE LIMITED** (the “Company”) as of March 31, 2023 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 with reference to standalone financial statements 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 (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 Act.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements 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 standalone 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 standalone 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 standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls with reference to standalone 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 standalone financial statements.

Meaning of Internal Financial Controls with reference to standalone financial statements

A company's internal financial control with reference to standalone 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 standalone 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 Standalone Financial Statements

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 with reference to standalone financial statements to future periods are subject to the risk that the internal financial control with reference to standalone 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 standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2023, based on the criteria for internal financial control with reference to standalone 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 ICAI.

For GAGANDEEP SINGHAL & ASSOCIATES
Chartered Accountants
(Firm's Registration No. 0032757N)



Gagan Deep Singhal
Prop.

(Membership No. 098947)

UDIN: 23098947 BGUOCPS145

Place:-Ferozepur

Date: 28-2023

M/S ABH HEALTHCARE PRIVATE LIMITED					
ANIL BAGHI ROAD, FEROZEPUR					
BALANCE SHEET AS ON 31st MARCH 2023					
(Rs. IN 100's)					
PARTICULARS		Note No.	As at 31st March, 2023		As at 31st March, 2022
I. EQUITY AND LIABILITIES					
1. Shareholders' funds					
(a) Share Capital		3	2,00,000.00		10,000.00
(b) Reserves and Surplus		4	2,82,027.33		16,494.18
(c) Money received against share warrants					
Share application money pending allotment (To the extent not refundable)				4,82,027.33	26,494.18
2. Non-current liabilities					
(a) Long-term borrowings		5	18,11,411.87		17,97,790.51
(b) Deferred Tax liabilities (Net)		6	50,443.19		-
(c) Other Long term liabilities					
(d) Long-term Provisions				18,61,855.06	17,97,790.51
4. Current Liabilities					
(a) Short term borrowings		7	4,45,512.06		3,74,063.20
(b) Trade payables		8	3,31,763.67		3,81,248.00
(c) Other current liabilities		9	1,83,402.42		1,15,124.74
(d) Short term provisions		10	21,027.97		5,795.20
				9,81,706.12	8,76,231.14
TOTAL				33,25,588.52	27,00,515.82
II ASSETS					
1. Non-current assets					
(a) Fixed assets		11	22,78,896.68		23,54,983.80
(i) Tangible assets			-		-
(ii) Intangible assets			-		-
(iii) Capital work-in-progress		11	62,756.85		-
(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	41,798.91		12,968.24
				23,83,452.44	23,67,952.04
2. Current assets					
(a) Current investments		13	2,25,896.66		2,00,896.96
(b) Inventories		14	5,89,269.02		1,05,213.63
(c) Trade receivables		15	15,165.75		-
(d) Cash and Bank Balances		16	23,565.90		23,875.37
(e) Short-term loans and advances		17	88,238.75		2,577.82
(f) Other current assets				9,42,136.07	3,32,563.78
TOTAL				33,25,588.52	27,00,515.82
See accompanying notes forming part of financial statements				(0.00)	-

In terms of our report attached For GAGAN DEEP SINGHAL & ASSOCIATES Chartered Accountants

M.No. 098947

FRN 032757N
FEROZEPUR CITY

(GAGAN DEEP SINGHAL)
PROP.

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

ABH Healthcare Pvt. Ltd
Director
KAMAL BAGHI

ABH Healthcare Pvt. Ltd
Director
ANIL BAGHI

Place:- Ferozepur

Date:- 02/08/23

In terms of our report attached
For GAGAN DEEP SINGHAL & ASSOCIATES
Chartered Accountants

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
KAMAL BAGHI
ABH Healthcare Pvt. Ltd. Director
RABH BAGHI

Place:- Ferozepur

Date:- 02/08/23

UDIN:- 23098947BHUCPS145

M/S ABH HEALTHCARE PRIVATE LIMITED
ANIL BAGHI ROAD, FEROZEPUR
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDING 31ST MARCH 2023

(Rs. IN 100'S)

	PARTICULARS	Note No.	For the Year Ended 31st March 2023		For the Year Ended 31st March 2022	
I	Revenue from operations:	18				
	Sale of Products					
	Sale of Services		28,51,022.23		3,49,977.37	
	Other Operating Revenues			28,51,022.23		3,49,977.37
II	Other Income	19		1,10,039.45		-
III	Total Revenue (I + II)			29,61,061.68		3,49,977.37
IV	Expenses					
	Cost of Materials Consumed	20	8,73,836		47,891	
	Changes in inventories of finished goods, work in progress and Stock-in-trade					
	Other Manufacturing expenses					
	Employee benefits expense	21	5,68,856.87		68,604.01	
	Finance Costs	22	1,36,423.31		13.00	
	Depreciation and amortization expense	23	1,58,661.78		-	
	Other expense	24	10,97,307.17		2,11,179.90	
	Total Expense			28,35,085.33		3,27,687.99
V	Profit before exceptional and extraordinary items and tax (III-IV)			1,25,976.35		22,289.38
VI	Exceptional Items			-		-
VII	Profit before extraordinary items and tax (V-VI)			1,25,976.35		22,289.38
VIII	Extraordinary items			-		-
IX	Profit before tax (VII-VIII)			1,25,976.35		22,289.38
X	Tax expense:					
	(1) Current tax		21,027.97		5,795.20	
	(2) Deferred tax		50,443.19		-	
	(3) MAT Credit Entitlement		(21,027.97)		-	
				50,443.19		5,795.20
XI	Profit/(Loss) for the period from continuing operations (IX - X)			75,533.16		16,494.18
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)			75,533.16		16,494.18
XVI	Earnings per equity share:					
	(1) Basic			4		16.49
	(2) Diluted			4		16.49
	See accompanying notes forming part of financial statements					

In terms of our report attached
For GAGAN DEEP SINGHAL & ASSOCIATES
Chartered Accountants

(GAGAN DEEP SINGHAL)
PROP.
M.No. 098947

Place:- Ferozepur

Date:- 02/04/23

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

ABH Healthcare Pvt. Ltd.
DIRECTOR
KAMA BAGHI

ABH Healthcare Pvt. Ltd.
DIRECTOR
SHRABH BAGHI

UDIN:- 23098947BHUCPS145

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.

ABH Healthcare Pvt. Ltd.

Director

M/S ABH HEALTHCARE PRIVATE LIMITED
FOR THE YEAR ENDED 31/03/2023
NOTES FORMING PART OF ACCOUNTS
2.11 Taxation :

(a) Income tax charge or credit comprises current tax and deferred 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.

(RS. IN 100'S)

Particulars	As At 31/03/23	As At 31/03/22
NOTE '3'		
SHARE CAPITAL		
-Authorised		
20,00,000 Equity Shares of Rs. 10/- each	2,00,000.00	10,000.00
-Issued, Subscribed and Paid up		
20,00,000 Equity Shares of Rs. 10/- each fully paid up	2,00,000.00	10,000.00
TOTAL	2,00,000.00	10,000.00

(i) Reconciliation of Shares:	Nos	Amt(Rs)	Nos	Amt(Rs)
Authorised Share Capital				
Opening Share Capital	1,000.00	10,000.00	-	-
Add: Increased during the year	19,000.00	1,90,000.00	1,000.00	10,000.00
Closing Share Capital	20,000	2,00,000	1,000	10,000
Issued, Subscribed and Paid up				
Opening Share Capital	1,000.00	10,000.00	-	-
Add: Shares issued During the year	19,000.00	1,90,000.00	1,000.00	10,000.00
Add: Rights/Bonus Shares Issued	-	-	-	-
Total	20,000.00	2,00,000.00	1,000.00	10,000.00
Less: Buy back of Shares	-	-	-	-
Less Reduction In Capital	-	-	-	-
Closing Share Capital	20,000	2,00,000	1,000	10,000

(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 10 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 31/03/23	In %	In Nos As At 31/03/22	In %
Dr. Saurabh Baghi	500.00	0.03	700.00	70
Dr. Vaishali Saini	300.00	0.02	300.00	0
Dr. Kamal Baghi	19,200.00	0.96	-	-
TOTAL	20,000.00	100.00	1,000.00	100.00

ABH Healthcare Pvt. Ltd.
Director

M/S ABH HEALTHCARE PRIVATE LIMITED
FOR THE YEAR ENDED 31/03/2023
NOTES FORMING PART OF ACCOUNTS

(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
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	16,494.18	-
TAXES	-	-
Surplus as per Profit & Loss A/c	75,533.16	16,494.18
ADD:- PRIOR PERIOD ADJUSTMENT (FOR TAX A.Y. 2020-21)	-	-
3. Security Premium	1,90,000.00	-
Closing Balance	<u>2,82,027.33</u>	<u>16,494.18</u>
(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
NOTE '5'		
LONG TERM BORROWING		
FROM BANKS:		
SECURED LOANS	9,98,442.64	9,84,639.89
	<u>9,98,443</u>	<u>9,84,640</u>
DEFERRED PAYMENT CREDITS		
		-
		-
UNSECURED FROM LOANS:		
1. Unsecured loans From Directors	6,53,687.80	8,13,150.62
2. Unsecured loans From Relatives of Directors	-	-
3. Unsecured loans From Companies & others	1,59,281.43	-
	<u>8,12,969.23</u>	<u>8,13,150.62</u>
Total Rs.	<u>18,11,411.87</u>	<u>17,97,790.51</u>
(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
NOTE '6'		
Deferred Tax Liabilities (Net)		
Deferred Tax Liabilities (Net)	50,443.19	-
Total Rs.	<u>50,443.19</u>	-
(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
NOTE '7'		
Short Term Borrowings		
	4,45,512.06	3,74,063.20
Total Rs.	<u>4,45,512.06</u>	<u>3,74,063.20</u>
(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
NOTE '8'		
Trade payables		
Trade Payables	3,31,763.67	3,81,248.00
Total Rs.	<u>3,31,763.67</u>	<u>3,81,248.00</u>

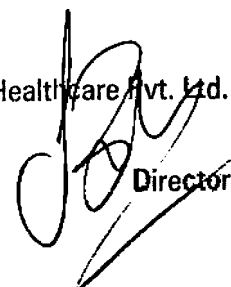
ABH Healthcare Pvt. Ltd.

Director

M/S ABH HEALTHCARE PRIVATE LIMITED
FOR THE YEAR ENDED 31/03/2023
NOTES FORMING PART OF ACCOUNTS

		(RS. IN 100'S)
Particulars	As At 31/03/23	As At 31/03/22
NOTE '9'		
OTHER CURRENT LIABILITIES		
Other Payables	1,83,402.42	1,15,124.74
	1,83,402.42	1,15,124.74
(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
NOTE '10'		
SHORT TERM PROVISIONS		
Provision for Income Tax	21,027.97	5,795.20
Total Rs.	21,027.97	5,795.20
(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
NOTE '11'		
FIXED ASSETS		
As Per Company Act,	22,78,896.68	23,54,983.80
TOTAL	22,78,896.68	23,54,983.80
CAPITAL WORK IN PROGRESS		
BUILDING	62,756.85	-
	62,756.85	-
(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
NOTE '12'		
OTHER NON-CURRENT ASSETS		
SECURITIES	20,770.94	12,968.24
MAT CREDIT ENTITLEMENT	21,027.97	-
Total Rs.	41,798.91	12,968.24
(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
NOTE '13'		
INVENTORIES		
Consumables	2,25,896.66	2,00,896.96
	-	-
Total Rs.	2,25,896.66	2,00,896.96
(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
NOTE '14'		
TRADE RECEIVABLES		
FOR MORE THAN 6 MONTHS	4,949.42	-
FOR LESS THAN 6 MONTHS	5,84,319.60	1,05,213.63
	-	-
Total Rs.	5,89,269.02	1,05,213.63

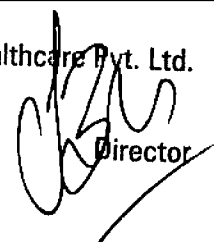
ABH Healthcare Pvt. Ltd.


Director

M/S ABH HEALTHCARE PRIVATE LIMITED
FOR THE YEAR ENDED 31/03/2023
NOTES FORMING PART OF ACCOUNTS

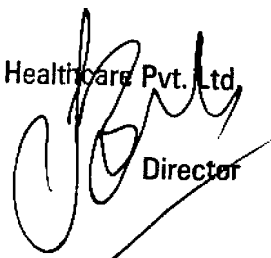
(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
NOTE '15'		
CASH AND BANK BALANCES		
1. Cash in Hand	3,981.24	-
	-	-
2. Balances with Banks	11,184.51	-
TOTAL	15,165.75	-
(RS. IN 100'S)		
NOTE '16'	As At 31/03/23	As At 31/03/22
SHORT TERM LOANS & ADVANCES		
1. Advance to Suppliers	23,565.90	16,030.87
2. Advance to Contractors	-	-
3. Staff Advances	-	7,844.50
TOTAL	23,565.90	23,875.37
Particulars	As At 31/03/23	As At 31/03/22
NOTE '17'		
OTHER CURRENT ASSETS		
1. TDS AND TCS RECOVERABLE	36,719.84	193.40
	-	-
3. OTHER CURRENT ASSETS	51,518.91	2,384.42
TOTAL	88,238.75	2,577.82
(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
NOTE '18'		
REVENUE FROM OPERATIONS		
1. SALE OF SERVICES		
	-	-
IP Revenue	23,76,886.09	3,08,703.11
OPD Revenue	4,74,136.14	41,274.26
TOTAL SALE	28,51,022.23	3,49,977.37
	-	-
NET SALES	28,51,022.23	3,49,977.37
(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
NOTE '19'		
OTHER INCOME		
	1,10,037.02	-
ROUND OFF	2.43	-
TOTAL	1,10,039.45	-
(RS. IN 100'S)		
Particulars	As At 31/03/23	As At 31/03/22
NOTE '20'		
CONSUMABLES		
CONSUMABLES	8,73,836.20	47,891.09
TOTAL	8,73,836.20	47,891.09

ABH Healthcare Pvt. Ltd.


Director

M/S ABH HEALTHCARE PRIVATE LIMITED		
FOR THE YEAR ENDED 31/03/2023		
NOTES FORMING PART OF ACCOUNTS		
		(RS. IN 100'S)
Particulars	As At 31/03/23	As At 31/03/22
NOTE `21'		
EMPLOYEE BENEFITS EXPENSES		
Salaries, Wages, Bonus, Gratuity & Allowance	5,68,856.87	68,604.01
Director remuneration	-	-
Staff welfare	-	-
TOTAL	5,68,856.87	68,604.01
		(RS. IN 100'S)
Particulars	As At 31/03/23	As At 31/03/22
NOTE `22'		
FINANCE COST		
Interest Paid	1,24,458.81	13.00
Bank Charges	11,964.50	-
TOTAL	1,36,423.31	13.00
		(RS. IN 100'S)
Particulars	As At 31/03/23	As At 31/03/22
NOTE `23'		
DEPRECIATION & AMORTISATION EXPENSES		
Depreciation	1,58,661.78	-
TOTAL	1,58,661.78	-
		(RS. IN 100'S)
Particulars	As At 31/03/23	As At 31/03/22
NOTE `24'		
OTHER EXPENSES		
DIRECT EXP.		
Doctor Payouts	7,36,430.59	1,82,640.85
Administration Expenses on P.F.	-	136.72
Advertisement	22,787.48	1,536.16
Ambulance Charges	775.90	-
AMC	4,962.99	-
Association Fees	118.00	-
Bank Commission	-	2,399.13
Biomedical Waste Expenses	2,320.00	619.50
Cable Rent	1,236.10	129.80
Conference Expense	1,967.00	-
Deductions	39,061.46	-
Discount to Patient	2,936.70	81.00
Round Off	-	0.00
Electricity Bill & Exp	1,07,976.64	21,300.62
Generator Exp	-	169.06
Employer's Contribution to PF	-	999.42
Repair & Maintenance	78,687.58	705.08
Software Expenses	6,295.90	177.00
Postage & Courier	1,078.70	7.60
Traveling Exp	6,986.27	277.95
Dialysis outsource pay	27,539.87	-
Diwali expenses	355.05	-
Function expenses	278.26	-
House tax, water tax & sewerage charges	228.76	-
Insurance	5,589.03	-

ABH Healthcare Pvt. Ltd


Director

M/S ABH HEALTHCARE PRIVATE LIMITED

FOR THE YEAR ENDED 31/03/2023

NOTES FORMING PART OF ACCOUNTS

Interest on Income tax paid	481.80	-
Misc expenses	301.72	-
Nabh Subscription fees	2,950.00	-
News paper expenses	193.50	-
Pollution control expenses	4,752.81	-
Professional & other legal expenses	35,122.40	-
Telephone & other comm. Expenses	4,769.45	-
Transportation & other Freight exp.	1,123.21	-
TOTAL	10,97,307.17	2,11,179.90

NOTE '25' 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

M.No. 098947

FRN 032757N

FEROZEPUR CITY

(GAGAN DEEP SINGHAL)

PROP.

M.No. 098947

For and on behalf of

M/S ABH HEALTHCARE PVT. LIMITED

DIRECTOR

KAMAL BAGHI

DIRECTOR

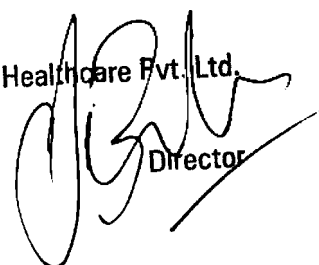
SAURABH BAGHI

Place:- Ferozepur

Date:- 28-2-2023

ABH HEALTHCARE PVT. LTD., ANIL BAGHI ROAD, FEROZEPUR. STATEMENT OF SHARE "ISSUED, SUBSCRIBED & PAID UP CAPITAL" UNDER NOTE NO . 3 OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2023 (Rs. IN 100'S)			
S. No.	Particulars	No of Shares	Amount
1	Dr. Saurabh Baghi	5.00	50.00
2	Dr. Vaishali Saini	3.00	30.00
2	Dr. Vaishali Saini	192.00	1,920.00
TOTAL		200.00	2,000.00
STATEMENT OF "LONG TERM BORROWINGS" UNDER NOTE NO . 5 OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2023 (Rs. IN 100'S)			
S. No.	Particulars	As at 31/3/2023	As at 31/3/2022
1. SECURED LOANS			
1	Axis Bank Personal Loan BPR004104655772	60,610.11	72,881.46
2	BANK OF INDIA LOAN GOLD	1,973.12	4,841.12
3	HDFC Ertiga Loan 118748993	5,759.32	7,302.54
4	HDFC Innova Loan 94822979	9,505.71	13,890.22
5	HDFC USED CAR LOAN 111468405	2,668.96	9,922.88
6	IDF CAPITAL FIRST 66245626	30,072.13	35,700.00
7	IDFC FIRST BANK COVID	5,321.17	8,481.34
8	Indian Bank Term Loan 7441827109	81,412.90	-
9	Indian Bank Term Loan 7441832743	78,426.38	-
10	Indian Bank Term Loan 7441847455	11,209.53	-
11	Indian Bank Term Loan 7441853526	83,450.99	-
12	Indian Bank Term Loan 7441856265	91,906.07	-
13	Indian Bank Term Loan 7441858864	17,636.60	-
14	Indian Bank Term Loan 7441876009	68,367.06	-
15	Indian Bank Term Loan 7441877116	12,420.28	-
16	Indian Bank Term Loan 7441900113	5,508.92	-
17	Indian Bank Term Loan 7441902520	1,856.49	-
18	Indian Bank Term Loan 7441905383	5,014.53	-
19	Indian Bank Term Loan 7441906046	1,876.67	-
20	Indian Bank Term Loan 7441907776	7,809.34	-
21	Indian Bank Term Loan 7441909241	6,336.26	-
22	Indian Bank Term Loan 7442563551(New)	58,487.30	-
23	Indian Bank Term Loan 7442620704	32,014.27	-
24	KOTAK MAHINDRA PRIME	3,241.58	40,000.00
25	PKF FINANCE LTD 1660	92,265.61	34,027.16
26	PKF FINANCE LTD 1738	21,869.36	28,599.17
27	SEIMENS FIN SER PVT LTD 9627221	10,055.95	18,257.21
28	SEIMENS FIN SER PVT LTD 9688849	17,499.99	19,999.99
29	SEIMENS FIN SR PVT LTD 9375592	-	7,869.32
30	Seimens Financial Ser Pvt A10029088/1	12,808.00	-
31	Seimens Fin Ser Pvt Ltd 9375592	4,896.83	-
32	Seimens Financial Ser Pvt Ltd A9892865	31,794.67	-
33	Seimens Financial Services Pvt Ltd 9881600	7,774.32	-
34	SMC Finance	50,446.45	-
35	State Bank of India T/L 40852081630	-	75,294.04
36	State Bank of India T/L 40870693379	-	11,647.74
37	State Bank of India T/L 40870740784	-	26,286.41
38	State Bank of India T/L 40870748977	-	1,20,792.49
39	State Bank of India T/L 40870763698	-	1,07,929.92

ABH Healthcare Pvt. Ltd.


Director

40	State Bank of India T/L 40870862328	-	17,831.58
41	State Bank of India T/L 40870868079	-	45,488.40
42	State Bank of India T/L 40870874322	-	4,632.71
43	State Bank of India T/L 40870879910	-	9,932.66
44	State Bank of India T/L 40870946661	-	17,468.25
45	State Bank of India T/L 40870952755	-	11,424.79
46	State Bank of India T/L 40870959829	-	8,922.98
47	State Bank of India T/L 40870965287	-	3,366.61
48	State Bank of India T/L 40870971880	-	3,301.00
49	State Bank of India T/L 40874572306	-	89,034.13
50	State Bank of India T/L 408746335110	-	94,724.94
51	WAMPUM FIN PVT LTD	66,145.79	34,788.82
TOTAL		9,98,442.64	9,84,639.89

STATEMENT OF "LONG TERM BORROWINGS" UNDER NOTE NO . 5
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2023

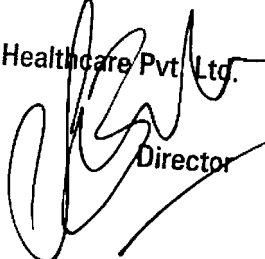
(Rs. IN 100'S)

S. No.	Particulars	As at 31/3/2023	As at 31/3/2022
2. Unsecured loans From Directors			
1	Dr. Kamal Baghi (Anil Baghi Hospital)	5,85,872.09	7,85,823.06
2	Dr. Saurabh Baghi	22,690.70	12,327.56
3	Dr. Vaishali Saini	45,125.00	15,000.00
Total Rs.		6,53,687.80	8,13,150.62
3. Unsecured loans From Companies and others			
1	Anil Baghi Pharmacy	1,59,281.43	-
Total Rs.		1,59,281.43	-
G. Total Rs. (1+2+3)		18,11,411.87	17,97,790.51

STATEMENT OF "BANK OVERDRAFT" UNDER NOTE NO . 6
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2023

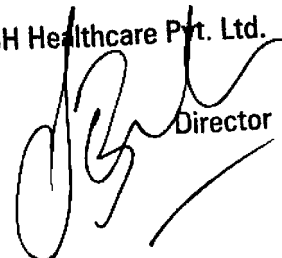
(Rs. IN 100'S)

S. No.	Particulars	As at 31/3/2023	As at 31/3/2022
1	State Bank of India CC40854326557	-	3,48,995.77
2	State Bank of India Cc 40866807307	-	25,067.43
3	Incian Bank CC Limit 7439281379	4,45,512.06	-
TOTAL		4,45,512.06	3,74,063.20

ABH Healthcare Pvt Ltd.

 Director

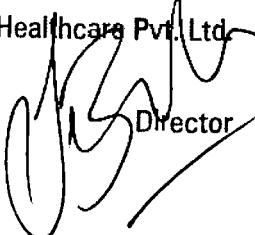
STATEMENT OF "TRADE PAYABLE" UNDER NOTE NO . 7 OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2023			
		(Rs. IN 100'S)	
S. No.	Particulars	As at 31/3/2023	As at 31/3/2022
1	Ad Design & Print Solution	86.63	-
2	Adlife Enterprises	708.70	-
3	Advance Care	915.87	784.66
4	ADVANCED HEALTHCARE RESOURCES	-	636.35
5	Advanced Healthcare Resources	1,378.51	-
6	Allengers Medical Systems pvt ltd	17,167.02	26,692.50
7	Amrit Home Saaz	500.00	500.00
8	Amrit Textile	1,316.00	1,316.00
9	Amritsar Envirocare Systems Pvt Ltd	1,134.44	-
10	Anand Distributors	307.13	545.16
11	Anil Baghi Pharmacy	-	18,943.83
12	Arjohuntleigh Healthcare India Pvt Ltd	176.88	554.62
13	Aroma Healthcare	40.12	-
14	Arun Kumar	-	116.76
15	Ashu Graphics	3,870.02	6,462.43
16	ASP Diagnostics	-	2,139.36
17	Baij Nath And Sons	1,883.30	1,823.56
18	Bala Ji Sand Stone	353.57	353.57
19	Balwant Singh And Sons	2,463.20	2,064.29
20	Balwant Singh Shuttering Store	-	7.25
21	Banson Scientific And Sports Mart	21,124.11	7,988.66
22	Bathinda Ortho Care	8,250.00	1,882.40
23	Batra Enterprises	-	116.34
24	Bhagwati Steel Industries	150.00	840.00
25	Bhandari Oxygen Gas Depot	121.54	-
26	Bharat Enterprises	4,181.82	1,518.12
27	Biomex Instruments Pvt Ltd	-	9,444.00
28	Biotronics Systems	65.64	72.94
29	Ceramic Centre	750.00	-
30	Chhabra Surgical	667.78	763.40
31	Chopra Metal Industries	5,272.88	6,876.37
32	Coffee Day Global Ltd	384.81	384.81
33	Cognate India	-	88.50
34	COLOSSAL FACILITY MANAGEMENT PVT LTD	-	9,800.00
35	Daksh Surgical	-	57.68
36	Deepak Enterprises	-	517.97
37	DEEPAK GALHOTRA PRO	-	166.43
38	Delhi Trading Co.	431.02	3,207.04
39	DH ENTERPRISES	-	448.12
40	Dhawan Industries	-	95.00
41	Dhiman Cable Tv	100.59	129.80
42	Diagnostic Sales House	-	14,651.86
43	Dr Lal Path lab	-	748.32
44	Dr. T Bhasin Path Labs Pvt. Ltd.	57,572.17	-
45	Enn Enn Industries	-	493.24
46	Executive Polychem	47.06	380.04
47	Febris Solutions Pvt Ltd	-	1,076.89
48	Ferozepur Traders	90.00	-
49	Galaxy Healthcare	-	330.06
50	Ganotra Communications	10.70	1,315.31

ABH Healthcare Pvt. Ltd.


Director

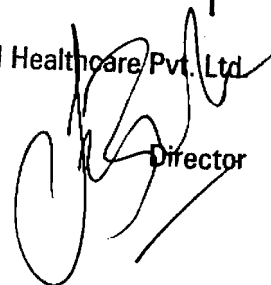
51	Ganpati Pharma	765.87	237.44
52	Gift Palace	674.70	674.70
53	Gourav Trading Co.	-	544.33
54	Goyal Aluminium	-	809.49
55	Gs Installations	668.94	-
56	Gumber Medical Store	173.99	261.00
57	Gupta Agencies	86.44	-
58	Guru Ram Dass Steel Fabricators	-	247.50
59	Gymno Sports Industry	209.99	209.99
60	Halcyon Pharmaceuticals	240.00	-
61	Hd Consortium India Ltd	-	1,838.70
62	Heart Care Solutions	6,402.21	13,893.83
63	Hi Tech Printing Press	733.30	1,860.98
64	Hotel King'Z	19.71	-
65	Innovative Financial Management Pvt Ltd	-	1,080.00
66	J S Associates	995.18	7,170.19
67	Jasminder Medical Hall	2,900.39	3,436.89
68	Kay Sons Auto Fuel	2,830.23	1,534.72
69	Kena Marketing Pvt Ltd	591.07	403.20
70	Kingz Restaurant and Hotel	317.15	300.48
71	Krishan Kalra	13.40	-
72	Krishna Traders	-	14.30
73	Life Cell International Pvt Ltd	-	47.02
74	Life Line Medicare Services	462.50	965.54
75	LMG Plywood	4,144.55	1,670.87
76	Lmg Timbers	-	398.87
77	Mag Medical Solutions	13,549.79	4,449.80
78	Malsons Exim Traders	173.04	-
79	Manohar Di Hatti	478.46	841.67
80	Marshal Tools & Hardware Store	-	1.30
81	MCS Health Care	-	2,171.50
82	Med Waste Solutions Pvt. Ltd.	-	-
83	MEDI SERVICES	-	265.00
84	Medi Technologists	65.00	-
85	MEDICAL SYSTEMS & SERVICES PAN. AAEFM9135	-	29.50
86	Medicine Chamber	1,879.36	409.92
87	MEDISURE HEALTH SOLUTIONS	-	330.31
88	Medisure Health Solutions	330.31	-
89	Medisure Healthcare	351.92	146.64
90	Micro Medical Systems	-	1,663.93
91	Modern Diagnostic Centre	-	799.20
92	Moti Ram Rattan Lal PAN. ABIFM6026B	-	417.12
93	Mvs Engineering Pvt. Ltd.	333.94	-
94	NAPHRO PLUS	-	51,775.76
95	Narang Matting House	-	100.00
96	Nephroplus Plus	28,705.88	-
97	Net Plus Broad Band Pvt Ltd	-	118.00
98	New Era Enviro	52.85	-
99	New Thind Glass House	-	357.45
100	Nobel Enterprises	-	8.44
101	Om Caterers	1.00	-
102	Om Enterprises	297.36	-
103	Ortho Max	38.41	384.99
104	P S Industries	-	9.00
105	Pal Power Solutions	88.00	-

ABH Healthcare Pvt. Ltd.


Director

106	Pasteur Chemicals & Instruments Pan. Aamfp874	-	227.57
107	Pharma & General Merchants	426.10	698.50
108	Pioneer Water Solution	-	157.00
109	Preet Fabricators	-	57.40
110	Premier Medical Systems and Devices Pvt. Ltd.	-	35.00
111	Punjab Distributors	484.60	600.63
112	R D Medical And Surgicals	1,165.92	-
113	Raj Cafeteria	1,411.96	29.60
114	Raj Radio	-	2,610.00
115	Rajeev Enterprises	4,029.25	3,690.94
116	Rajindera Machinery Store	-	31.70
117	RAJVEER SINGH PRO SALARY A/C	-	38.69
118	Rakesh Medical Agencies	663.84	497.60
119	Rectus Health Service	355.68	85.17
120	Refund to Patients	-	135.00
121	Rohit & Company	-	104.39
122	Rohit Medical Agencies	261.74	-
123	Sachdeva Radio & Electric Store	17,483.18	12,738.43
124	Sanjeev Chawla PRO	24.40	257.85
125	Satyam Sanitations	487.79	201.06
126	Satyam Synergy India Pvt Ltd.	27,198.64	13,174.67
127	Shakti Cryogenic	-	612.58
128	Shakti Trading Company	3,736.73	2,873.25
129	Shivam Medical Agencies	34.57	6,974.30
130	Shivraj Monga Catters	-	1,003.58
131	Shivraj Monga Catters	1,144.56	-
132	Sodhi Cool Home	-	78.50
133	SOOD MEDICO & CONSUMABLES	-	3,275.47
134	Spectrum Life Medical Devices Pvt Ltd.	4,080.08	5,733.72
135	Standard Sales	335.00	30.99
136	Surgicare Emporium	-	700.28
137	Tayal Airconditioning Solutions	2,330.50	-
138	Tera Mera Furniture	343.00	328.00
139	Tilak Raj Batra & Sons	-	73.86
140	Tripat Electricals	296.15	-
141	Tropical Diagnostic	7,322.58	17,164.78
142	Ultra Tech Laboratory Pvt Ltd	229.96	245.16
143	Universal Enterprises	3,034.20	2,300.70
144	V Care Medical	-	340.20
145	V.P Enterprises	50,295.16	-
146	Vanya Enterprises	874.92	568.69
147	Vicky Enterprises	385.33	1,065.50
148	Vijay Enterprises	579.25	1,472.35
149	VP Enterprises	-	72,298.76
150	We Care Solutions	-	522.94
151	National Insurance Co. Ltd.	2,429.64	-
152	HDFC ERGO	22.50	-
153	New india Assurance Co. Ltd.	200.00	-
TOTAL		3,31,763.67	3,81,248.00

ABH Healthcare Pvt. Ltd

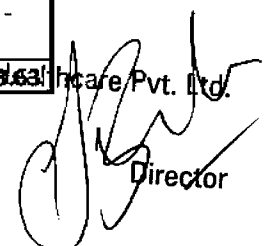

Director

**STATEMENT OF "OTHER CURRENT LIABILITIES IN OTHER PAYABLE" UNDER NOTE NO . 8
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2023**

(Rs. IN 100'S)			
S. No.	Particulars	As at 31/3/2023	As at 31/3/2022
1	Cheque Issued but not presented	10,000.00	-
2	Consultant Charges Payable	9,382.80	45,324.01
3	Electricity Bill Payable	3,749.65	6,940.90
4	EPF Payable	5,141.96	2,135.56
5	ESI PAYABLE	2,112.01	-
6	EXP Payable	220.00	-
7	Gst Payable	13,345.30	-
8	Salary Payable to Employee	38,552.21	29,043.59
9	Security Payable BSNL Patient	6,109.26	10,646.12
10	Security Payable Staff	9,747.66	7,007.66
11	TDS Payable	85,041.57	14,026.90
TOTAL		1,83,402.42	1,15,124.74

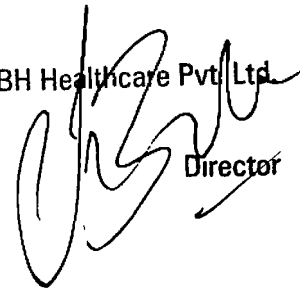
**STATEMENT OF "SUNDRY DEBTORS " IN "OTHER CURRENT ASSETS" UNDER NOTE NO . 1
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2022**

(Rs. IN 100'S)			
S. No.	Particulars	As at 31/3/2023	As at 31/3/2022
LESS THAN 6 MONTHS			
1	Aditya Birla Life Insurance	3,841.65	-
2	Anil Baghi Hospital	-	82,304.57
3	Anil Baghi Pharmacy (Commission A/C)	25,664.11	-
4	Bajaj Allianz	603.18	-
5	BSNL	7,661.15	-
6	BUSINESS TIE UP PARTNER	-	100.00
7	CAPF AAUSHMAN	2,199.84	-
8	Care Health Care pvt ltd	8,607.15	-
9	Corporate Tie Ups	-	20.00
10	Credit Card Swipe	1,858.00	-
11	Dera Radha Swami	912.48	-
12	ECHS	2,61,488.47	-
13	EMPLOYEES STATE INSURANCE TIE UP	7,487.94	-
14	FCI	6,280.19	-
15	FHPL Tie up	2,392.15	-
16	FHPL Tie up (TDS RECOVERABLE)	20.51	-
17	Ganesh Dairy C/O Gulshan Uppal	600.00	-
18	HDFC ergo	738.14	-
19	HITPA	7,146.38	-
20	ICICI Lombard general insurance	315.87	-
21	IFFCO TOKIO INSURANCE CO	104.14	-
22	Manohar Lal	-	394.89
23	MAX BUPA	1,331.30	-
24	MEDI ASSIST HEALTHCARE PVT LTD	6,810.29	-
25	PARA AMOUNT TP	1,397.69	-
26	Phillips India Ltd.	-	16,200.00
27	Pkf Finance Ltd. (Tds Recoverable)	458.56	1,814.05
28	RAILWAY	90,582.62	-
29	RAKSHA TPA PVT LTD	1,724.62	-
30	RELIANCE	284.10	-
31	SAFE WAY	105.00	-
32	SBI GEN INSURANCE	14,826.68	-
33	STAR HEALTH PVT TLD	3,278.84	-
34	STATE HEALTH AGENCY	1,24,551.31	-
35	TATA CAPITAL FINANCE (TDS RECOVERABLE)	-	4,380.12
36	VIDAL	1,047.25	-
TOTAL		5,84,319.60	1,05,218.51


 Director

S. No.	Particulars	As at 31/3/2023	As at 31/3/2022
MORE THAN 6 MONTHS			
1	Abhishek Sharma Ref Aditya Birla	1,835.71	-
2	Mission Hospital	400.00	-
3	Tata Capital Finance (Tds Recoverable)	2,713.71	-
TOTAL		4,949.42	-
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			
(Rs. IN 100'S)			
S. No.	Particulars	As at 31/3/2023	As at 31/3/2022
1	Advance for Purchase	21,290.52	775.85
2	ADVANCE TO CONTRACTORS	-	15,255.02
3	STAFF ADVANCES	2,275.38	-
		-	-
		-	-
TOTAL		23,565.90	16,030.87
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			
(Rs. IN 100'S)			
S. No.	Particulars	As at 31/3/2023	As at 31/3/2022
1	TDS 194N	-	91.40
2	TDS & ADVANCE TAX	36,719.84	102.00
3	PREPAID EXP.	824.67	262.05
4	PREPAID INSURANCE	1,800.46	2,122.37
5	DR. KAMAL BAGHI	48,893.78	-
TOTAL		88,238.75	2,577.82
STATEMENT OF "SECURITY DEPOSITS IN OTHER CUREENT ASSETS" UNDER NOTE NO. 16 OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2023			
(Rs. IN 100'S)			
S. No.	Particulars	As at 31/3/2023	As at 31/3/2022
1	Banson Santific and Sports(Secuity)	10,000.00	5,000.00
2	Security with Pspcl	5,405.22	5,964.12
3	Amritasr Enviro Care	300.00	300.00
4	BSNL	1,980.26	268.94
5	Other Security	609.59	609.59
6	Siemens Financial pvt. Ltd.	2,475.87	825.59
TOTAL		20,770.94	12,968.24

ABH Healthcare Pvt. Ltd.


Director

STATEMENT OF "FIXED ASSETS" UN

STATEMENT OF "FIXED ASSETS" UNDER NOTE NO. 11

FIXED ASSETS CHART AS ON 31-03-2023

Date of Purchase	Date of Put to use	Particular	Original Cost (Rs)	Life as per Co. Act, 2013	Salvaged value	Depreciable amount over whole life	Depreciation per year	sale	Used during the previous year	Used during the year	OPENING BALANCE OF DEPRECIATION	Dep for the Year 2022-23	Closing Balance of Dep	WDV AS ON 31.03.2022	WDV as on 31st Mar 2023
(1) Building															
28 February 2022	01 April 2022	Building	13,545.00	30	677.00	12,868.00	429.00	0.00	0	365	0	429.00	429	13,545.00	13,116.00
16 March 2022	01 April 2022	Building	6,94,31,020.49	30	34,71,551.00	6,59,59,469.49	21,98,649.00	-	0	365	0	21,98,649.00	21,98,649	6,94,31,020.00	6,72,32,371.00
31 March 2022	01 April 2022	Building	32,64,365.00	30	1,63,218.00	31,01,147.00	103,372.00	-	0	365	0	1,03,372.00	1,03,372	32,64,365.00	31,60,993.00
			-	-	-	-	0.00	-	-	-	-	-	-	-	-
			7,27,08,930.49	76542156.99	36,33,227							23,02,450.00	23,02,450.00	7,27,08,930.00	7,04,06,480.00
2) Furniture & fixtures															
16 March 2022	01 April 2022	Furniture	53,55,405.99	10.00	2,67,765.00	50,87,640.99	508,754.00	0.00	0	365	0	5,08,754.00	5,08,754	53,55,306.00	48,46,552.00
26-Mar-2022	01 April 2022	Furniture	10,250.00	10.00	513.00	9,737.00	974.00	0.00	0	365	0	974.00	974	10,250.00	9,276.00
17-May-2022	17-May-2022	Furniture	3,500.00	10.00	175.00	3,325.00	333.00	0.00	0	319	-	291.00	291	-	3,209.00
20-Jun-2022	20-Jun-2022	Furniture	1,29,320.00	10.00	6,466.00	1,22,854.00	12,285.00	0.00	0	285	-	9,592.00	9,592	-	1,19,728.00
11-Aug-2022	11-Aug-2022	Furniture	58,100.00	10.00	2,905.00	55,195.00	5,520.00	0.00	0	233	-	3,524.00	3,524	-	54,576.00
26-Sep-2022	26-Sep-2022	Furniture	56,400.00	10.00	2,820.00	53,580.00	5,358.00	0.00	0	187	-	2,745.00	2,745	-	53,655.00
4-Oct-2022	4-Oct-2022	Furniture	8,900.00	10.00	445.00	8,455.00	846.00	0.00	0	179	-	415.00	415	-	8,485.00
24-Jul-2022	24-Jul-2022	Furniture	73,950.00	10.00	3,698.00	70,252.00	7,025.00	0.00	0	251	-	4,831.00	4,831	-	69,119.00
14-Dec-2022	14-Dec-2022	Furniture	9,400.00	10.00	470.00	8,930.00	893.00	0.00	0	108	-	264.00	264	-	9,136.00
3-Jan-2023	3-Jan-2023	Furniture	3,500.00	10.00	175.00	3,325.00	333.00	0.00	0	88	-	80.00	80	-	3,420.00
27-Mar-2023	27-Mar-2023	Furniture	6,490.00	10.00	320.00	6,080.00	608.00	0.00	0	5	-	8.00	8	-	6,392.00
			-	-	-	-	-	-	-	-	-	-	-	-	-
			57,15,625.99									5,31,478.00	5,31,478.00	53,65,566.00	51,83,548.00
(3) Medical Equipment A/c															
18 February 2022	01 April 2022	Medical Equipment	12,750.00	13.00	638.00	12,112.00	932.00	0.00	0	365	0	932.00	932	12,750.00	11,818.00
16 March 2022	01 April 2022	Medical Equipment	6,32,87,517.80	13.00	31,64,376.00	6,01,23,141.80	46,24,857.00	41,74,821.00	0	365	0	45,32,490.25	45,32,490	6,32,87,518.00	5,45,80,307.00
31-Mar-2022	01 April 2022	Medical Equipment	28,433.00	13.00	1,422.00	27,011.00	2078.00	0.00	0	365	0	2,078.00	2,078	28,433.00	26,355.00
6-Apr-2022	6-Apr-2022	Medical Equipment	59,692.40	13.00	2,950.00	56,652.50	4312.00	13475.00	0	360	-	4,253.00	4,253	-	41,275.00
29-May-2022	29-May-2022	Medical Equipment	10,05,617.00	13.00	52,781.00	10,02,836.00	77141.00	0.00	0	307	-	64,883.00	64,883	-	9,90,734.00
30-Jun-2022	30-Jun-2022	Medical Equipment	47,59,132.00	13.00	2,37,957.00	45,21,175.00	347,783.00	0.00	0	275	-	2,62,028.00	2,62,028	-	44,97,104.00
30-Aug-2022	30-Aug-2022	Medical Equipment	6,76,206.00	13.00	33,810.00	6,42,396.00	49,415.00	0.00	0	214	-	28,972.00	28,972	-	6,47,234.00
24-Sep-2022	24-Sep-2022	Medical Equipment	4,86,315.00	13.00	24,326.00	4,62,007.00	35,218.00	0.00	0	186	-	33,546.00	33,546	-	4,52,969.00
18-Jul-2022	18-Jul-2022	Medical Equipment	12,10,436.00	13.00	60,522.00	11,49,914.00	88,455.00	0.00	0	257	-	62,282.00	62,282	-	11,48,154.00
25-Oct-2022	25-Oct-2022	Medical Equipment	2,04,672.00	13.00	10,234.00	1,94,438.00	14,957.00	0.00	0	158	-	6,475.00	6,475	-	1,98,197.00
20-Nov-2022	20-Nov-2022	Medical Equipment	2,88,843.00	13.00	14,432.00	2,74,399.00	21,088.00	0.00	0	132	-	7,634.00	7,634	-	2,81,207.00
20-Dec-2022	20-Dec-2022	Medical Equipment	16,52,020.00	13.00	82,600.00	15,69,400.00	1,20,723.00	0.00	0	102	-	33,756.00	33,756	-	16,18,264.00
1-Jan-2023	1-Jan-2023	Medical Equipment	42,006.00	13.00	2,100.00	39,906.00	3070.00	0.00	0	90	-	757.00	757	-	41,249.00
20-Feb-2023	20-Feb-2023	Medical Equipment	6,42,333.00	13.00	33,117.00	6,10,216.00	46,940.00	0.00	0	40	-	5,144.00	5,144	-	6,37,189.00
31-Mar-2023	31-Mar-2023	Medical Equipment	10,41,000.00	13.00	52,090.00	9,88,950.00	76,073.00	0.00	0	1	-	208.00	208	-	10,40,792.00
			-	-	-	-	-	-	-	-	-	-	-	-	-
			7,58,46,461.30				41,88,296.00					50,45,418.25	50,45,418.25	6,93,28,701.00	6,46,12,748.00
(4) Genset															
16 March 2022	01 April 2022	Genset	51,79,815.60	10.00	2,58,991.00	49,20,824.60	49,2082.00	0.00	0	365	0	4,92,082.00	4,92,082	51,79,816.00	46,87,734.00
			-	-	-	-	-	-	-	-	-	-	-	-	-
			51,79,815.60									4,92,082.00	4,92,082.00	51,79,816.00	46,87,734.00
(5) CT Scan															
16 March 2022	01 April 2022	CT Scan	29,22,667.00	13.00	1,46,133.00	27,76,534.00	2,13,580.00	0.00	0	365	0	2,13,580.00	2,13,580	29,22,667.00	27,09,087.00
26-Mar-2022	01 April 2022	CT Scan	1,14,34,200.00	13.00	5,71,710.00	1,08,62,490.00	8,35,576.00	0.00	0	365	0	8,35,576.00	8,35,576	1,14,34,200.00	1,05,98,624.00
			-	-	-	-	-	-	-	-	-	-	-	-	-
			1,43,56,867.00									10,49,156.00	10,49,156.00	1,43,56,867.00	1,33,07,711.00
(6) Cuth Lab Machine															
16 March 2022	01 April 2022	Cuth Lab Machine	1,88,69,000.00	13.00	9,43,450.00	1,79,25,550.00	13,78,888.00	10,33,149.00	0	365	0	12,99,632.73	12,99,633	1,88,69,000.00	1,65,36,218.00
			-	-	-	-	-	-	-	-	-	-	-	-	-
			1,88,69,000.00				10,33,149.00					12,99,632.73	12,99,632.73	1,88,69,000.00	1,65,36,218.00
(7) Motor Vehicle															
16 March 2022	01 April 2022	Motor Vehicle	78,34,912.54	8.00	3,91,746.00	74,43,166.54	9,30,396.00	0.00	0	365	0	9,30,396.00	9,30,396.00	78,34,913.00	69,04,517.00
			-	-	-	-	-	-	-	-	-	-	-	-	-
			78,34,912.54									9,30,396.00	9,30,396.00	78,34,913.00	69,04,517.00
(8) MRI Machine															
16 March 2022	01 April 2022	MRI Machine	2,36,00,368.00	13.00	11,80,018.00	2,24,20,350.00	17,24,642.00	0.00	0	365	0	17,24,642.00	17,24,642	2,36,00,368.00	2,18,75,726.00
			-	-	-	-	-	-	-	-	-	-	-	-	-
			2,36,00,368.00									17,24,642.00	17,24,642.00	2,36,00,368.00	2,18,75,726.00
(9) Oxygen Plant															
16 March 2022	01 April 2022	Oxygen Plant	1,05,02,270.00	30.00	5,25,114.00	99,77,156.00	3,32,572.00	0.00	0	365	0	3,32,572.00	3,32,572	1,05,02,270.00	1,01,69,698.00
24-Nov-2022	24-Nov-2022	Oxygen Plant	6,000.00	30.00	300.00	5,700.00	190.00	0.00	0	128	-	67.00	67	-	5,933.00
			-	-	-	-	0.00	-	-	-	-	-	-	-	-
			1,05,08,270.00									3,32,639.00	3,32,639.00	1,05,02,270.00	1,01,75,631.00
(10) Board Neon Sign															
16 March 2022	01 April 2022	Board Neon Sign	7,09,979.00	3.00	35,499.00	6,74,480.00	2,24,827.00	0.00	0	365	0	2,24,827.00	2,24,827	7,09,979.00	4,85,152.00
			-	-	-	-	-	-	-	-	-	-	-	-	-
			7,09,979.00									2,24,827.00	2,24,827.00	7,09,979.00	4,85,152.00
(11) Desert Cooler															
16-Mar-2022	01 April 2022	Desert Cooler	1,48,087.00	10.00	7,404.00	1,40,683.00	14,068.00	0.00	0	365	0	14,068.00	14,068	1,48,087.00	1,34,019.00
		Desert Cooler	0.00	10.00	-	-	0.00	0.00	0	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-
			1,48,087.00									14,068.00	14,068.00	1,48,087.00	1,34,019.00
(12) Electrical Equipment															
16 March 2022	01 April 2022	Electrical Equipmen	7,69,468.49	10.00	38,473.00	7,30,995.49	73,100.00	0.00	0	365	0	73,100.00	73,100	7,69,468.00	6,96,368.00
			-	-	-	-	-	-	-	-	-	-	-	-	-
			7,69,468.49									73,100.00	73,100.00	7,69,468.00	6,96,368.00
(13) Fire Extinguisher															
4-Mar-2022	01 April 2022	Fire Extinguisher	1,17,000.00	10.00	5,850.00	1,11,150.00	11,115.00	0.00	0	365	0	11,115.00	11,115	1,17,000.00	1,05,885.00
8-Mar-2022	01 April 2022	Fire Extinguisher	66,990.00	10.00	3,350.00	63,640.00	6,364.00	0.00	0	365	0	6,364.00	6,364	66,990.00	60,626.00
14-Mar-2022	01 April 2022	Fire Extinguisher	1,43,150.00	10.00	7,158.00	1,35,850.00	13,585.00	0.00	0	365	0	13,585.00	13,585	1,43,150.00	1,29,415.00
13-Mar-2022	01 April 2022	Fire Extinguisher	35,000.00	10.00	1,750.00	33,250.00	3,325.00	0.00	0	365	0	3,325.00	3,325	35,000.00	31,675.00
16-Mar-2022	01 April 2022	Fire Extinguisher	4,33,939.00	10.00	21,697.00	4,12,242.00	41,224.00	0.00	0	365	0	41,224.00	41,224	4,33,939.00	3,92,715.00
19-Mar-2022	01 April 2022	Fire Extinguisher	44,550.00	10.00	2,228.00	42,322.00	4,232.00	0.00	0	365	0	4,232.00	4,232	44,550.00	40,318.00
23-Mar-2022	01 April 2022	Fire Extinguisher	1,35,306.00	10.00	6,768.00	1,28,538.00	12,854.00	0.00	0	365	0	12,854.00			

(14) Lift															
16 March 2022	01 April 2022	Lift	4,97,413.00	10.00	24,871.00	4,72,542.00	47,254.00	0.00	0	365	0	47,254.00	47,254	4,97,413.00	4,50,159.00
			4,97,413.00				47,254.00				-	47,254.00	47,254.00	4,97,413.00	4,50,159.00
(15) Pollution Plant															
16 March 2022	01 April 2022	Pollution Plant	20,523.00	15.00	1,026.00	19,497.00	1,300.00	0.00	0	365	0	1,300.00	1,300	20,523.00	19,223.00
			20,523.00				1,300.00				-	1,300.00	1,300.00	20,523.00	19,223.00
(16) R.O Plant															
16 March 2022	01 April 2022	R.O Plant R.O Plant	45,665.00	15.00	2,283.00	43,382.00	2,892.00	0.00	0	365	0	2,892.00	2,892	45,665.00	42,773.00
			45,665.00				2,892.00				-	2,892.00	2,892.00	45,665.00	42,773.00
(17) Room Heater															
16 March 2022	01 April 2022	Room Heater	1,18,265.00	10.00	5,913.00	1,12,352.00	11,235.00	0.00	0	365	0	11,235.00	11,235	1,18,265.00	1,07,030.00
			1,18,265.00				11,235.00				-	11,235.00	11,235.00	1,18,265.00	1,07,030.00
(18) Sewrage Treatment Plant (STP)															
16 March 2022	01 April 2022	Sewrage Treatment P	3,23,969.00	10.00	16,198.00	3,07,771.00	30,777.00	0.00	0	365	0	30,777.00	30,777	3,23,969.00	2,93,192.00
			3,23,969.00				30,777.00				-	30,777.00	30,777.00	3,23,969.00	2,93,192.00
(19) Set Box Cables															
16 March 2022	01 April 2022	Set Box Cables	10,407.00	10.00	520.00	9,887.00	989.00	0.00	0	365	0	989.00	989	10,407.00	9,418.00
		Set Box Cables	10,407.00				989.00				-	989.00	989.00	10,407.00	9,418.00
(20) Sign Board															
16 March 2022	01 April 2022	Sign Board	21,791.00	3.00	1,090.00	20,701.00	6,900.00	0.00	0	365	0	6,900.00	6,900	21,791.00	14,891.00
			21,791.00				6,900.00				-	6,900.00	6,900.00	21,791.00	14,891.00
(21) Telephone & Mobile Set															
16-Mar-2022	01 April 2022	Telephone & Mobile	7,71,832.88	3.00	38,592.00	7,33,240.88	2,444,414.00	0.00	0	365	0	2,44,414.00	2,44,414	7,71,833.00	5,27,419.00
22-Sep-2022	22-Sep-2022	Telephone & Mobile	2,850.00	3.00	143.00	2,707.00	902.00	0.00	0	191	-	472.00	472		2,378.00
29-Jul-2022	29-Jul-2022	Telephone & Mobile	25,500.00	3.00	1,275.00	24,225.00	8,075.00	0.00	0	246	-	5,442.00	5,442		20,058.00
20-Oct-2022	20-Oct-2022	Telephone & Mobile	27,600.00	3.00	1,130.00	21,470.00	7,157.00	0.00	0	163	-	3,196.00	3,196		19,404.00
24-Nov-2022	24-Nov-2022	Telephone & Mobile	22,200.00	3.00	1,110.00	21,090.00	7,030.00	0.00	0	128	-	2,465.00	2,465		19,735.00
24-Mar-2023	24-Mar-2023	Telephone & Mobile	33,500.00	3.00	1,675.00	31,825.00	10,608.00	0.00	0	8	-	233.00	233		33,267.00
			8,78,482.88								-	2,56,222.00	2,56,222.00	7,71,833.00	6,22,261.00
(22) Television / LCD / LED															
16-Mar-2022	01 April 2022	Television / LCD / L	6,91,931.40	10.00	34,597.00	6,57,334.40	65,733.00	0.00	0	365	0	65,733.00	65,733	6,91,931.00	6,26,198.00
			6,91,931.40				65,733.00				-	65,733.00	65,733.00	6,91,931.00	6,26,198.00
(23) Computer															
16-Mar-2022	01 April 2022	Computer	24,53,652.70	3.00	1,22,683.00	23,30,969.70	776,990.00	0.00	0	365	0	7,76,990.00	7,76,990	24,53,653.00	16,76,663.00
31-Mar-2022	01 April 2022	Computer	52,140.00	3.00	2,607.00	49,533.00	16,511.00	0.00	0	365	0	16,511.00	16,511	52,140.00	35,629.00
13-Sep-2022	13-Sep-2022	Computers	30,800.00	3.00	1,540.00	29,260.00	9,753.00	0.00	0	200	-	5,344.00	5,344		25,456.00
			25,36,592.70				7,98,845.00				-	7,98,845.00	7,98,845.00	25,05,793.00	17,37,748.00
(24) Computers Practo Software															
16 March 2022	01 April 2022	Computer Practo So	9,44,000.00	5.00	47,200.00	8,96,800.00	1,79,360.00	0.00	0	365	0	1,79,360.00	1,79,360	9,44,000.00	7,64,640.00
			9,44,000.00				1,79,360.00				-	1,79,360.00	1,79,360.00	9,44,000.00	7,64,640.00
(25) Air Conditioner															
16-Mar-2022	01 April 2022	Air Conditioner	49,87,726.36	15.00	2,49,386.00	47,38,340.36	315,889.00	0.00	0	365	0	3,15,889.00	3,15,889	49,87,726.00	46,71,837.00
25-Mar-2022	01-April-2022	Air Conditioner	1,04,500.00	15.00	5,325.00	99,275.00	66,818.00	0.00	0	365	0	6,618.00	6,618	1,04,500.00	97,882.00
30-Jun-2022	30-Jun-2022	Air Conditioner	1,15,500.00	15.00	5,775.00	1,09,725.00	73,15.00	0.00	0	275	-	5,511.00	5,511		1,09,989.00
15-Sep-2022	15-Sep-2022	Air Conditioner	2,53,080.00	15.00	11,653.00	2,41,927.00	14,760.00	0.00	0	198	-	8,007.00	8,007		2,25,043.00
13-Jul-2022	13-Jul-2022	Air Conditioner	78,500.00	15.00	3,925.00	74,575.00	4,972.00	0.00	0	262	-	3,569.00	3,569		74,931.00
			55,19,276.36				3,39,594.00				-	3,39,594.00	3,39,594.00	50,92,226.00	51,79,682.00
(26) Water Cooler															
16-Mar-2022	01 April 2022	Water Cooler	26,670.00	15.00	1,334.00	25,336.00	1,689.00	0.00	0	365	0	1,689.00	1,689	26,670.00	24,981.00
			26,670.00				1,689.00				-	1,689.00	1,689.00	26,670.00	24,981.00
(25) CAMERA															
11-Oct-2022	11-Oct-2022	Camera	10,250.00	3.00	513.00	9,737.00	3246.00	0.00	0	172	-	1,530.00	1,530	-	8,720.00
24-Jan-2023	24-Jan-2023	Camera	3,100.00	3.00	155.00	2,945.00	982.00	0.00	0	67	-	180.00	180		2,920.00
			13,350.00								-	1,710.00	1,710.00	-	11,640.00
Total Assets															
			24,89,77,290.75				52,21,445.00				-	1,58,66,177.98	1,58,66,177.98	23,54,98,380.00	22,78,89,668.00