

Consent by Shareholders for Shorter Notice  
*[Pursuant to Section 101(1) of the Companies Act, 2013]*

**Date: 16/09/2024**

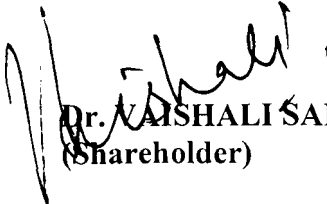
**TO  
THE BOARD OF DIRECTORS,  
ABH HEALTHCARE PRIVATE LIMITED  
ANIL BAGHI HOSPITAL, MARTYR ANIL BAGHI ROAD  
FIROZPUR-152002, PUNJAB, INDIA**

**Sub: Consent for holding the Annual General Meeting at shorter notice**

**Dear Sir,**

I, Vaishali Saini being a shareholder of the Company holding 30,000 (1.50%) Equity shares having face value of Rupee 10/- provide my consent pursuant to Section 101 of the Companies Act, 2013, to hold the Annual General Meeting (AGM) of the Company at shorter notice on Monday, 30<sup>th</sup> Day of September, 2024 at 11:00 A.M. at the Registered Office of the Company situated at Anil Baghi Hospital, Martyr Anil Baghi Road Firozpur-152002, Punjab, India.

**Thank you,  
Yours Truly,**

  
**Dr. VAISHALI SAINI**  
(Shareholder)

Consent by Shareholders for Shorter Notice  
*[Pursuant to Section 101(1) of the Companies Act, 2013]*

**Date: 16/09/2024**

**TO  
THE BOARD OF DIRECTORS,  
ABH HEALTHCARE PRIVATE LIMITED  
ANIL BAGHI HOSPITAL, MARTYR ANIL BAGHI ROAD  
FIROZPUR-152002, PUNJAB, INDIA**

**Sub: Consent for holding the Annual General Meeting at shorter notice**

**Dear Sir,**

I, Kamal Baghi being a shareholder of the Company holding 6,00,000 (30%) Equity shares having face value of Rupee 10/- provide my consent pursuant to Section 101 of the Companies Act, 2013, to hold the Annual General Meeting (AGM) of the Company at shorter notice on Monday, 30<sup>th</sup> Day of September, 2024 at 11:00 A.M. at the Registered Office of the Company situated at Anil Baghi Hospital, Martyr Anil Baghi Road Firozpur-152002, Punjab, India.

**Thank you,  
Yours Truly,**

  
**Dr. KAMAL BAGHI  
(Shareholder)**

Consent by Shareholders for Shorter Notice  
*[Pursuant to Section 101(1) of the Companies Act, 2013]*

**Date: 16/09/2024**

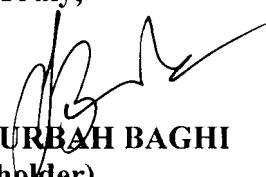
**TO  
THE BOARD OF DIRECTORS,  
ABH HEALTHCARE PRIVATE LIMITED  
ANIL BAGHI HOSPITAL, MARTYR ANIL BAGHI ROAD  
FIROZPUR-152002, PUNJAB, INDIA**

**Sub: Consent for holding the Annual General Meeting at shorter notice**

**Dear Sir,**

I, Saurbah Baghi being a shareholder of the Company holding 13,70,000 (68.50%) Equity shares having face value of Rupee 10/- provide my consent pursuant to Section 101 of the Companies Act, 2013, to hold the Annual General Meeting (AGM) of the Company at shorter notice on Monday, 30<sup>th</sup> Day of September, 2024 at 11:00 A.M. at the Registered Office of the Company situated at Anil Baghi Hospital, Martyr Anil Baghi Road Firozpur-152002, Punjab, India.

**Thank you,  
Yours Truly,**

  
**Dr. SAURBAH BAGHI**  
**(Shareholder)**



NOTICE

NOTICE IS HEREBY GIVEN THAT THE 3<sup>rd</sup> ANNUAL GENERAL MEETING (AGM) OF THE MEMBERS OF THE 'M/SABH HEALTHCARE PRIVATE LIMITED' WILL BE HELD ON MONDAY THE 30<sup>TH</sup> DAY OF SEPTEMBER, 2024 AT 11:00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY AT ANIL BAGHI HOSPITAL, MARTYR ANIL BAGHI ROAD, FIROZPUR, PUNJAB-152002, INDIATO TRANSACT THE FOLLOWING BUSINESS(S):

ORDINARY BUSINESS:

**ITEM NO. 1 – TO RECEIVE, CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024 TOGETHER WITH THE REPORT OF THE BOARD OF DIRECTORS AND THE STATUTORY AUDITORS THEREON.**

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

**“RESOLVED THAT** the Audited Financial Statements for the financial year ended March 31, 2024 (including the Balance Sheet as at March 31, 2024; Statement of Profit and Loss for the year ended March 31, 2024; along with summary of significant accounting policies and the accompanying notes forming an integral part of the financial statements) along with the Report of the Board of Directors and the Statutory Auditors' Report thereon, as placed before the meeting, be and are hereby, received, considered and adopted.”

**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 G. D. Singhal & Associates, Chartered Accountants (FRN : 017648N), as statutory auditor be and hereby approved for a block of five years i.e. from F.Y. 2024-25 to F.Y. 2028-29, upto the conclusion of Annual General Meeting to be held in the year 2029 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**

Date: 16 September, 2024  
Place: FIROZPUR

  
ANIL BAGHI  
(Director)  
DIN: 08449735

  
DR. SAURABH BAGHI  
(Managing Director)  
DIN: 09088201

Ref. No. \_\_\_\_\_

Date : \_\_\_\_\_

**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.

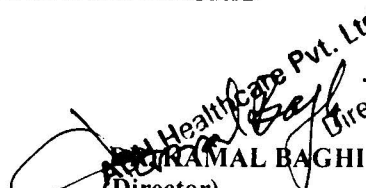
Pursuant to the provisions of Section 105 of the Companies Act, 2013 and rules made thereunder, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total Share Capital of the Company. Members holding more than ten percent of the 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: 16 September, 2024  
Place: FIROZPUR

  
**ANIL BAGHI**  
(Director)  
DIN: 08449735  
**DR. SAURABH BAGHI**  
(Managing Director)  
DIN: 09088201

**ATTENDANCE SLIP FOR 3<sup>RD</sup> 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 3<sup>rd</sup> Annual General meeting of the Company being held on **Monday, 30<sup>th</sup> September, 2024 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.

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**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 Monday, September 30, 2024 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.	TO RECEIVE, CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024 TOGETHER WITH THE REPORT OF THE BOARD OF DIRECTORS AND THE STATUTORY AUDITORS THEREON.
2.	APPOINTMENT OF STATUTORY AUDITOR OF THE COMPANY

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 2024

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 3<sup>rd</sup> Annual Report of your company along with the Audited Financial Statements for the Financial Year ended on 31<sup>st</sup> March, 2024.

**FINANCIAL PERFORMANCE:**

The summary of the financial performance of the Company for the Financial Year 2023-24 as compared to the previous Financial Year 2022-23 is as follows:

	(Rs. In Hundred)	
<b>PARTICULARS</b>	<b>2023-24</b>	<b>2022-23</b>
<b>Operating Income</b>	39,30,483.76	28,51,022.23
<b>Other Income</b>	2,08,124.39	1,10,039.45
<b>Total Income</b>	<b>41,38,608.15</b>	<b>29,61,061.68</b>
<b>Less: Total Expenditure</b>	38,26,688.22	28,35,085.33
<b>Profit before tax</b>	<b>3,11,919.93</b>	<b>1,25,976.35</b>
<b>Less: Tax Expenses</b>	86,776.12	50,443.19
<b>Profit for the period</b>	<b>2,25,143.80</b>	<b>75,533.16</b>
<b>Earning per equity share:</b>		
<b>1) Basic</b>	11.26	3.78
<b>2) Diluted</b>	11.26	3.78

**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, 2024 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. 4,43,96,570 in the form of unsecured loan from directors as on 31st March, 2024.

**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**

Statutory Auditors of the Company, **M/s. G. D. Singhal & Associates, Chartered Accountants (FRN: 017648N)**, is proposed to be appointed as statutory Auditors in pursuance to section 139(1) of the Companies Act, 2013 for period of 5 years in this Annual General Meeting 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 2028-29.

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, Fifteen (15) Board meetings were held. The details of Board Meetings and director's attendance on each Board meeting is as follows:

<b>Name of Director</b>	<b>Designation</b>	<b>No. of Board meeting entitled to attend</b>	<b>No. of Board meeting Attended</b>
<b>Dr. KAMAL BAGHI</b>	Director	15	15
<b>Dr. SAURABH BAGHI</b>	Director	15	15
<b>Dr. VAISHALI SAINI</b>	Director	15	15

## **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;
- (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;
- (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**

The issued, subscribed and paid-up equity share capital of the Company is Rs. 2,00,00,000 divided into 20,00,000 equity shares of Rs. 10/- each. There were no changes in the Capital structure of the Company during the financial year 2023-24.

**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: 16 September, 2024  
Place: FIROZPUR

  
DR. KAMAL BAGHI  
(Director)  
DIN: 08449735

  
DR. SAURABH BAGHI  
(Managing Director)  
DIN: 09088201

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF ABH HEALHTCARE PRIVATE LIMITED**

#### **Report on the Audit of the Standalone Financial Statements**

#### **Opinion**

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, 2024, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (herein 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, 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, 2024 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 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, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 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

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, 2024, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2024.
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 G.D SINGHAL & ASSOCIATES  
Chartered Accountants  
(Firm's Registration No. 0017648N)



Gagan Deep Singhal  
Partner

(Membership No.098947)

UDIN: 24098947BKFC242227

Place:-Ferozepur

Date: 16/9/24

**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 Financials 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, 2024 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, 2024, 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 G.D SINGHAL & ASSOCIATES  
Chartered Accountants  
(Firm's Registration No. 0017648N)



Gagan Singh  
Partner

(Membership No.098947)

UDIN: 24098947BKFCZY2227

Place:-Ferozepur

Date: 16/9/24

**Annexure B referred to in Paragraph 12 of the Independent Auditor's Report of even date to the members of ABH Health Care Private Limited on the financial statements for the year ended 31 March 2024**

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment, right of use assets and investment property.

(B) The Company does not have any intangible assets and accordingly, reporting under clause (i)(a)(B) of the Order is not applicable to the Company.

(b) The Company has a regular program of physical verification of its property, plant and equipment, right of use assets and investment property under which the assets are physically verified in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. In accordance with this program, certain property, plant and equipment, right of use assets and investment property were verified during the year and no material discrepancies were noticed on such verification.

(c) The title deeds of all the immovable properties (including investment properties) held by the Company (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), which have been mortgaged as security for borrowings taken by the Company, are held in the name of the Company.

(d) The Company has not revalued its Property, Plant and Equipment and Right of Use assets during the year. Further, the Company does not hold any intangible assets.

(e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.

(ii) (a) The Company is holding inventory and the management is carrying out the physical verification of inventory at reasonable intervals.

**Annexure B referred to in Paragraph 12 of the Independent Auditor's Report of even date to the members of ABH Health Care Private Limited on the financial statements for the year ended 31 March 2024**

- (b) Company is availing Cash Credit facility as on report date in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.
- (iii) In our opinion and based on the information and explanation given to us the Company has not granted any loan, secured or unsecured to companies, firms, Limited Liability Partnerships, or other parties covered in the register maintained under section 189 of the Companies Act 2013. Accordingly, the provisions of clause (iii)(a), (b), (c), (d), (e) & (f) of the Order are not applicable to the Company.
- (iv) The Company has not granted any loan or provide any guarantees or securities to parties covered under section 185 & 186 during the FY 2022-23. Therefore, the provisions of sections 185 and 186 of the Act in respect of loans, investments, guarantees and security are not applicable to the Company.
- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or there is no amount which has been considered as deemed deposit within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause (v) of the Order is not applicable to the Company.
- (vi) According to the rules prescribed by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013 is not applicable to the company. Therefore, reporting under this clause is not required.
- (vii) (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has been generally regular in depositing statutory dues as applicable, with the appropriate authorities. There are no statutory dues that are outstanding as of March 31, 2024, for a period of more than six months.
- (b) As of the year-end, according to the records of the Company and information and explanations given to us, there are no disputed statutory dues outstanding on the Company.

**Annexure B referred to in Paragraph 12 of the Independent Auditor's Report of even date to the members of ABH Health Care Private Limited on the financial statements for the year ended 31 March 2024**

- (viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts.
- (ix) (a) According to the records of the Company examined by us and the information and explanations given to us, the Company has not obtained any loan or borrowing from any bank or financial institution or other lender. Accordingly, the provisions of clause (ix)(a), (b), (c) & (d) of the Order are not applicable to the Company.
  - (b) In our opinion and according to the information and explanations given to us, the Company does not have any subsidiaries, associates or joint ventures. Therefore, the clause (e) & (f) are not applicable to the Company.
- (x) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), during the year. Accordingly, reporting under clause (x)(a) of the Order is not applicable to the Company.
  - (b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or (fully, partially or optionally) convertible debentures during the year. Accordingly, reporting under clause (x)(b) of the Order is not applicable to the Company.
- (xi) (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.
  - (b) No report under section 143(12) of the Act has been filed with the Central Government for the period covered by our audit.
  - (c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.
- (xii) The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause (xii) of the Order is not applicable to the Company.



**Annexure B referred to in Paragraph 12 of the Independent Auditor's Report of even date to the members of ABH Health Care Private Limited on the financial statements for the year ended 31 March 2024**

- (xiii) In our opinion and according to the information and explanations given to us, all transactions entered into by the Company with the related parties are in compliance with sections 177 and 188 of the Act, where applicable. Further, the details of such related party transactions have been disclosed in the financial statements, as required under Accounting Standard, Related Party Disclosures specified in Companies Rules 2015 as prescribed under section 133 of the Act.
- (xiv) The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the Company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of the order are not applicable to the Company.
- (xv) According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are not applicable to the Company.
- (xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause (xvi)(a), (b) and (c) of the Order are not applicable to the Company.  
  
(b) Based on the information and explanations given to us and as represented by the management of the Company, the Group (as defined in Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CIC.
- (xvii) The Company has not incurred any cash loss in the current financial year and in the immediate preceding financial year.
- (xviii) (a) The previous Auditor of the company has been resigned during the year. The Auditor has resigned due to pre-occupation in other assignments.  
  
(b) The incoming auditor of the firm has appointed to fill the casual vacancy caused due to resignation of previous auditor of the company after accepting noc form the previous auditor.

**Annexure B referred to in Paragraph 12 of the Independent Auditor's Report of even date to the members of ABH Health Care Private Limited on the financial statements for the year ended 31 March 2024**

- (xix) On the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- (xx) There is no liability of the Company under the provisions of section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of the Order are not applicable to the Company.
- (xxi) The company has not made investments in the subsidiary company. Therefore, the Company does not require to prepare consolidated financial statement. Therefore, the provisions of Clause (xxi) of the order are not applicable to the Company

**For G. D Singhal & Associates**

**Chartered Accountants**



**CA Gagan Deep Singhal**  
**Partner**

**Membership No:- 098947**

**UDIN:- 24098947BKFCZY2227**

**Place:- Ferozepur**

**Date:- 16/09/2024**

**M/S ABH HEALTHCARE PRIVATE LIMITED**  
**ANIL BAGHI ROAD, FEROZEPUR**  
**BALANCE SHEET AS ON 31st MARCH 2024**

(Rs. In 100's)

PARTICULARS		Note No.	As at 31st March, 2024		As at 31st March, 2023	
<b>I. EQUITY AND LIABILITIES</b>						
1. Shareholders' funds						
(a) Share Capital	3		2,00,000.00		2,00,000.00	
(b) Reserves and Surplus	4		4,60,587.94		2,82,027.33	
(c) Money received against share warrants				6,60,587.94		4,82,027.33
Share application money pending allotment (To the extent not refundable)						
3. Non-current liabilities						
(a) Long-term borrowings	5		30,73,793.66		18,11,411.87	
(b) Deferred Tax liabilities (Net)	6		1,12,366.63		50,443.19	
(c) Other Long term liabilities						
(d) Long-term Provisions				31,86,160.30		18,61,855.06
4. Current Liabilities						
(a) Short term borrowings	7		6,93,926.87		4,45,512.06	
(b) Trade payables	8		5,57,197.39		3,31,763.67	
(c) Other current liabilities	9		2,14,529.61		1,83,402.42	
(d) Short term provisions	10		52,065.67		21,027.97	
				15,17,719.54		9,81,706.12
<b>TOTAL</b>				<b>53,64,467.78</b>		<b>33,25,588.52</b>
<b>II. ASSETS</b>						
1. Non-current assets						
(a) Fixed assets	11		34,57,289.50		22,78,896.68	
(i) Tangible assets			-		-	
(ii) Intangible assets			-		-	
(iii) Capital work-in-progress			-		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		77,852.00		41,798.91	
				35,35,141.50		23,83,452.44
2. Current assets						
(a) Current investments	13		2,89,098.78		2,25,896.66	
(b) Inventories	14		11,97,871.95		5,89,269.02	
(c) Trade receivables	15		13,607.98		15,165.75	
(d) Cash and Bank Balances	16		1,88,770.72		23,565.90	
(e) Short-term loans and advances	17		1,39,976.85		88,238.75	
(f) Other current assets				18,29,326.28		9,42,136.07
<b>TOTAL</b>				<b>53,64,467.78</b>		<b>33,25,588.52</b>
See accompanying notes forming part of financial statements				(0.00)		-

In terms of our report attached  
For G.D SINGH & ASSOCIATES  
Chartered Accountants

(GAGANDEEP SINGH)  
PARTNER  
M.No. 098947

Place:- Ferozepur  
Date:- 16/9/24

UDIN: 24098947BKPCZY2227

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

**ABH Healthcare Pvt. Ltd**  
**Director**  
**Director**  
**Director**

DIRECTOR  
KAMAL BAGHI

DIRECTOR  
SAURABH BAGHI

**M/S ABH HEALTHCARE PRIVATE LIMITED**  
**ANIL BAGHI ROAD, FEROZEPUR**  
**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDING 31ST MARCH 2024** (Rs. In 100's)

	PARTICULARS	Note No.	For the Year Ended 31st March 2024		For the Year Ended 31st March 2023	
I	Revenue from operations:	18				
	Sale of Products				28,51,022.23	28,51,022.23
	Sale of Services		39,30,483.76	39,30,483.76		1,10,039.45
	Other Operating Revenues			2,08,124.39		29,61,061.68
II	Other Income	19		41,38,608.15		
III	Total Revenue (I + II)					
IV	Expenses				8,73,836.20	
	Cost of Materials Consumed	20	12,22,599.26			
	Changes in inventories of finished goods, work in progress and Stock-in-trade					
	Other Manufacturing expenses				5,68,856.87	
	Employee benefits expense	21	6,76,658.86		1,36,423.31	
	Finance Costs	22	2,92,742.67		1,58,661.78	
	Depreciation and amortization expense	23	1,78,635.69		10,97,307.17	
	Other expense	24	14,56,051.74			
	Total Expense			38,26,688.22		28,35,085.33
	Profit before exceptional and extraordinary items and tax (III-IV)			3,11,919.93		1,25,976.35
V	Exceptional Items			-		-
VI	Extraordinary items			3,11,919.93		1,25,976.35
VII	Profit before tax (VII-VIII)			-		-
VIII	Tax expense:			3,11,919.93		1,25,976.35
	(1) Current tax		52,065.67		21,027.97	
	(2) Deferred tax		61,923.44		50,443.19	
	(3) MAT Credit Entitlement		(27,212.99)		(21,027.97)	
				86,776.12		50,443.19
IX	Profit/(Loss) for the period from continuing operations (IX - X)			2,25,143.80		75,533.16
X	Profit/(Loss) for the period from discontinuing operations			-		-
XI	Tax expense of discontinuing operations			-		-
XII	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)			-		-
XIII	Profit/(Loss) for the period (XI + XIV)			2,25,143.80		75,533.16
XIV	Earnings per equity share:					
	(1) Basic			11.26		3.78
	(2) Diluted			11.26		3.78
	See accompanying notes forming part of financial statements					

In terms of our report attached  
For G.D SINGHAL & ASSOCIATES  
Chartered Accountants

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



RAHUL SHARMA  
Company Secretary  
M. No. 71153

KAMAL BAGHI  
DIRECTOR

ABH Healthcare Pvt. Ltd  
SAURABH BAGHI  
DIRECTOR

Place: FEROZEPUR  
Date: 16/9/24

UDIN: 24098947BKPCZY2227

**M/S ABH HEALTHCARE PRIVATE LIMITED**  
**FOR THE YEAR ENDED 31/03/2024**  
**NOTES FORMING PART OF ACCOUNTS**

**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 comply 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 X 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 31/03/2024**  
**NOTES FORMING PART OF ACCOUNTS**

**2.11 Taxation :**

- (a) Income tax charge or credit comprises current tax and defened 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 31/03/24	As At 31/03/23
<b>NOTE '3'</b>		
<b>SHARE CAPITAL</b>		
-Authorised		
20,00,000 Equity Shares of Rs. 10/- each	2,00,000.00	2,00,000.00
-Issued, Subscribed and Paid up		
20,00,000 Equity Shares of Rs. 10/- each fully paid up	2,00,000.00	2,00,000.00
<b>TOTAL</b>	<b>2,00,000.00</b>	<b>2,00,000.00</b>

(i) Reconciliation of Shares:	Nos	Amt(Rs)	Nos	Amt(Rs)
<b>Authorised Share Capital</b>				
Opening Share Capital	20,00,000	2,00,000.00	1,00,000	10,000.00
Add: Increased during the year	20,00,000	2,00,000.00	19,00,000	1,90,000.00
Closing Share Capital	40,00,000	4,00,000.00	20,00,000	2,00,000.00
<b>Issued, Subscribed and Paid up</b>				
Opening Share Capital	20,00,000	2,00,000.00	1,00,000	10,000.00
Add: Shares issued During the year	-	-	19,00,000	1,90,000.00
Add: Rights/Bonus Shares Issued	-	-	-	-
Total	20,00,000	2,00,000.00	20,00,000	2,00,000.00
Less: Buy back of Shares	-	-	-	-
Less Reduction in Capital	-	-	-	-
Closing Share Capital	20,00,000	2,00,000.00	20,00,000	2,00,000.00

**(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 31/03/24	In %	In Nos As At 31/03/23	In %
Dr. Saurabh Baghi	13,70,000	68.50	50,000	2.50
Dr. Vaishali Saini	30,000	1.50	30,000	1.50
Dr. Kamal Baghi	6,00,000	30.00	19,20,000	96.00
<b>TOTAL</b>	<b>20,00,000.00</b>	<b>100.00</b>	<b>20,00,000.00</b>	<b>100.00</b>

**M/S ABH HEALTHCARE PRIVATE LIMITED**  
**FOR THE YEAR ENDED 31/03/2024**  
**NOTES FORMING PART OF ACCOUNTS**

(Rs. In 100's)

Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '4'</b>		
<b>RESERVES AND SURPLUS :-</b>		
1. Capital Reserve/ subsidy	-	-
2. Surplus In The Statement of Profit & Loss		
Opening Balance as per Profit & Loss A/c	92,027.33	16,494.18
<b>TAXES</b>		
Surplus as per Profit & Loss A/c	2,25,143.80	75,533.16
<b>LESS:- PRIOR PERIOD ADJUSTMENT</b>	46,583.20	-
Closing Balance as per Profit & Loss A/c	<u>2,70,587.94</u>	<u>92,027.33</u>
3. Security Premium	1,90,000.00	1,90,000.00
Closing Balance	<u>4,60,587.94</u>	<u>2,82,027.33</u>

Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '5'</b>		
<b>LONG TERM BORROWING</b>		
<b>FROM BANKS:</b>		
SECURED LOANS	23,59,827.96	9,98,442.64
	<u>23,59,827.96</u>	<u>9,98,442.64</u>
<b>DEFERRED PAYMENT CREDITS</b>		
	-	-
<b>UNSECURED FROM LOANS:</b>		
1. Unsecured loans From Directors	4,43,965.70	6,53,687.80
2. Unsecured loans From Relatives of Directors	-	-
3. Unsecured loans From Companies & others	2,70,000.00	1,59,281.43
	<u>7,13,965.70</u>	<u>8,12,969.23</u>
Total Rs.	<u>30,73,793.66</u>	<u>18,11,411.87</u>

Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '6'</b>		
Deferred Tax Liabilities (Net)		
Deferred Tax Liabilities (Net)	1,12,366.63	50,443.19
Total Rs.	<u>1,12,366.63</u>	<u>50,443.19</u>

Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '7'</b>		
Short Term Borrowings	6,93,926.87	4,45,512.06
Total Rs.	<u>6,93,926.87</u>	<u>4,45,512.06</u>

Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '8'</b>		
Trade payables		
Trade Payables	5,57,197.39	3,31,763.67
Total Rs.	<u>5,57,197.39</u>	<u>3,31,763.67</u>

Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '9'</b>		
<b>OTHER CURRENT LIABILITIES</b>		
Other Payables	2,14,529.61	1,83,402.42
	<u>2,14,529.61</u>	<u>1,83,402.42</u>

**M/S ABH HEALTHCARE PRIVATE LIMITED**  
**FOR THE YEAR ENDED 31/03/2024**  
**NOTES FORMING PART OF ACCOUNTS**

Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '10'</b>		
<b>SHORT TERM PROVISIONS</b>		
Provision for Income Tax	52,065.67	21,027.97
<b>Total Rs.</b>	<b>52,065.67</b>	<b>21,027.97</b>

Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '11'</b>		
<b>FIXED ASSETS</b>	34,57,289.50	22,78,896.68
As Per Company Act,		
<b>TOTAL</b>	<b>34,57,289.50</b>	<b>22,78,896.68</b>
<b>CAPITAL WORK IN PROGRESS</b>		
BUILDING	-	62,756.85
	-	62,756.85

Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '12'</b>		
<b>OTHER NON-CURRENT ASSETS</b>		
SECURITIES	29,611.04	20,770.94
<b>MAT CREDIT ENTITLEMENT</b>		
Opening Mat Credit	21,027.97	-
Add;:- Credit entitlement for the current year	27,212.99	21,027.97
Closing MAT Credit	48,240.97	21,027.97
<b>Total Rs.</b>	<b>77,852.00</b>	<b>41,798.91</b>

Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '13'</b>		
<b>INVENTORIES</b>		
Consumables	2,89,098.78	2,25,896.66
	-	-
<b>Total Rs.</b>	<b>2,89,098.78</b>	<b>2,25,896.66</b>

Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '14'</b>		
<b>TRADE RECEIVABLES</b>		
FOR MORE THAN 6 MONTHS	1,20,323.23	4,949.42
FOR LESS THAN 6 MONTHS	10,77,548.73	5,84,319.60
	-	-
<b>Total Rs.</b>	<b>11,97,871.95</b>	<b>5,89,269.02</b>

Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '15'</b>		
<b>CASH AND BANK BALANCES</b>		
1. Cash in Hand	602.71	3,981.24
2. Balances with Banks	1,005.27	11,184.51
3. FDR with Banks	12,000.00	-
<b>TOTAL</b>	<b>13,607.98</b>	<b>15,165.75</b>



**M/S ABH HEALTHCARE PRIVATE LIMITED**  
**FOR THE YEAR ENDED 31/03/2024**  
**NOTES FORMING PART OF ACCOUNTS**

<b>NOTE '16'</b>	<b>As At 31/03/24</b>	<b>As At 31/03/23</b>
<b>SHORT TERM LOANS &amp; ADVANCES</b>		
1. Advance to Suppliers	1,88,770.72	23,565.90
2. Advance to Contractors	-	-
3. Staff Advances	-	-
<b>TOTAL</b>	<b>1,88,770.72</b>	<b>23,565.90</b>
<b>Particulars</b>	<b>As At 31/03/24</b>	<b>As At 31/03/23</b>
<b>NOTE '17'</b>		
<b>OTHER CURRENT ASSETS</b>		
1. TDS AND TCS RECOVERABLE	1,29,929.88	37,025.03
3. OTHER EXPENSES	10,046.97	51,213.72
<b>TOTAL</b>	<b>1,39,976.85</b>	<b>88,238.75</b>
<b>Particulars</b>	<b>As At 31/03/24</b>	<b>As At 31/03/23</b>
<b>NOTE '18'</b>		
<b>REVENUE FROM OPERATIONS</b>		
<b>1. SALE OF SERVICES</b>		
IP Revenue	34,68,033.79	23,76,886.09
OPD Revenue	4,62,449.97	4,74,136.14
<b>TOTAL SALE</b>	<b>39,30,483.76</b>	<b>28,51,022.23</b>
	-	-
<b>NET SALES</b>	<b>39,30,483.76</b>	<b>28,51,022.23</b>
<b>Particulars</b>	<b>As At 31/03/24</b>	<b>As At 31/03/23</b>
<b>NOTE '19'</b>		
<b>OTHER INCOME</b>		
Commission Received	1,74,456.66	93,896.16
Room Rent	7,997.50	-
Canteen Rent	1,810.00	-
Misc Income	588.83	-
Blood bank sharing revenue	10,922.00	-
Share Nephro Plus	12,348.93	16,140.86
ROUND OFF	0.47	2.43
<b>TOTAL</b>	<b>2,08,124.39</b>	<b>1,10,039.45</b>
<b>Particulars</b>	<b>As At 31/03/24</b>	<b>As At 31/03/23</b>
<b>NOTE '20'</b>		
<b>CONSUMABLES</b>		
CONSUMABLES	12,22,599.26	8,73,836.20
<b>TOTAL</b>	<b>12,22,599.26</b>	<b>8,73,836.20</b>

**M/S ABH HEALTHCARE PRIVATE LIMITED**  
**FOR THE YEAR ENDED 31/03/2024**  
**NOTES FORMING PART OF ACCOUNTS**

Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '21'</b>		
<b>EMPLOYEE BENEFITS EXPENSES</b>		
Salaries, Wages, Bonus, Gratuity & Allowance	6,76,658.86	5,68,856.87
Staff welfare	-	-
<b>TOTAL</b>	<b>6,76,658.86</b>	<b>5,68,856.87</b>
Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '22'</b>		
<b>FINANCE COST</b>		
Interest Paid	2,77,028.68	1,24,458.81
Bank Charges	15,713.99	11,964.50
<b>TOTAL</b>	<b>2,92,742.67</b>	<b>1,36,423.31</b>
Particulars	As At 31/03/24	As At 31/03/23
<b>NOTE '23'</b>		
<b>DEPRECIATION &amp; AMORTISATION EXPENSES</b>		
Depreciation	1,78,635.69	1,58,661.78
<b>TOTAL</b>	<b>1,78,635.69</b>	<b>1,58,661.78</b>
Particulars	As At 31/03/23	As At 31/03/23
<b>NOTE '24'</b>		
<b>OTHER EXPENSES</b>		
<b>DIRECT EXPS:</b>		
Advertisement	29,858.47	22,787.48
Ambulance Charges	1,885.40	775.90
AMC	-	4,962.99
Association Fees	-	118.00
Bank Commission	-	-
Biomedical Waste Expenses	-	2,320.00
Cable Rent	1,226.30	1,236.10
Conference Expense	2,265.96	1,967.00
Deductions	-	39,061.46
Dialysis outsource pay	-	27,539.87
Discount to Patient	-	2,936.70
Diwali expenses	2,383.40	355.05
Directors Salary	12,000.00	-
Donations	481.00	-
Doctor Payouts	9,86,066.30	7,36,430.59
Electricity Bill & Exp	1,44,420.43	1,07,976.64
Employer's Contribution to PF	-	-
Function expenses	1,251.60	278.26
Generator Exp	-	-
House tax,water tax & sewerage charges	683.58	228.76
Insurance	6,729.17	5,589.03
Interest on Income tax paid	-	481.80
Misc expenses	-	301.72
Nabh Subscription fees	-	2,950.00
News paper expenses	149.00	193.50
Pollution control expenses	-	4,752.81
Property Tax	3,659.63	-

**M/S ABH HEALTHCARE PRIVATE LIMITED**

**FOR THE YEAR ENDED 31/03/2024**

**NOTES FORMING PART OF ACCOUNTS**

Postage & Courier	350.41	1,078.70
Professional & other legal expenses	59,347.82	35,122.40
Repair & Maintenance	42,348.26	78,687.58
Registration Charges	481.33	-
Rent paid	1,100.00	-
Rebates, Discounts and Deductions	1,45,468.38	-
Software Expenses	-	6,295.90
Telephone & other comm. Expenses	3,101.03	4,769.45
Transportation & other Freight exp.	-	1,123.21
Traveling Exp	10,794.28	6,986.27
<b>TOTAL</b>	<b>14,56,051.74</b>	<b>10,97,307.17</b>
<b>TOTAL</b>	<b>14,56,051.74</b>	<b>10,97,307.17</b>

**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 G.D SINGHAL & ASSOCIATES  
Chartered Accountants

(GAGAN D. SINGHAL)  
PARTNER  
M.No. 098947

Place:- Ferozepur

Date:- 16/9/24

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

RAHUL SHARMA  
Company Secretary  
M.No. 71153

DIRECTOR  
KAMAL BAGHI

DIRECTOR  
SAURABH BAGHI

Director

UDIN: 24098947BKFCZY2227

**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 2024**

(Rs. In 100's)

S. No.	Particulars	No of Shares	Amount
1	Dr. Saurabh Baghi	13,70,000.00	1,37,000.00
2	Dr. Vaishali Saini	30,000.00	3,000.00
3	Dr. Kamal Baghi	6,00,000.00	60,000.00
<b>TOTAL</b>		<b>20,00,000.00</b>	<b>2,00,000.00</b>

**STATEMENT OF "LONG TERM BORROWINGS" UNDER NOTE NO . 5**  
**OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2024**

S. No.	Particulars	As at 31/3/2024	As at 31/3/2023
<b>1. SECURED LOANS</b>			
1	Axis Bank Personal Loan BPR004104655772	-	60,610.11
2	BANK OF INDIA LOAN GOLD	-	1,973.12
3	HDFC Ertiga Loan 118748993	-	5,759.32
4	HDFC Innova Loan 94822979	-	9,505.71
5	HDFC USED CAR LOAN 111468405	-	2,668.96
6	IDF CAPITAL FIRST 66245626	-	30,072.13
7	IDFC FIRST BANK COVID	-	5,321.17
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
25	PKF FINANCE LTD 1660	-	92,265.61
26	PKF FINANCE LTD 1738	-	21,869.36
27	SEIMENS FIN SER PVT LTD 9627221	-	10,055.95
28	SEIMENS FIN SER PVT LTD 9688849	-	17,499.99
29	Seimens Financial Ser Pvt A10029088/1	7,511.56	12,808.00
30	Seimens Fin Ser Pvt Ltd 9375592	-	4,896.83
31	Seimens Financial Ser Pvt Ltd A9892865	25,519.36	31,794.67
32	Seimens Financial Services Pvt Ltd 9881600	4,404.15	7,774.32
33	SMC Finance	36,370.74	50,446.45
34	WAMPUM FIN PVT LTD	-	66,145.79
35	ICICI BANK TERM LOAN 603090032606	1,21,955.76	-
36	ICICI BANK TERM LOAN 603090032607	10,578.63	-
37	ICICI BANK TERM LOAN 603090032610	38,367.86	-
38	ICICI BANK TERM LOAN 603090032615	1,32,769.72	-
39	ICICI BANK TERM LOAN 603090032618	2,64,949.99	-
40	ICICI BANK TERM LOAN 603090034527	11,208.92	-
41	ICICI TERM LOAN 603090033287	10,042.99	-
42	ICICI TERM LOAN 603090033319	2,360.77	-

43	ICICI TERM LOAN 603090033445	24,730.34	-
44	ICICI TERM LOAN 603090033773	11,049.11	-
45	ICICI TERM LOAN 603090034283	11,862.04	-
46	ICICI TERM LOAN LDFER00048871565 CATH NEW	2,71,608.10	-
47	AXIS BANK-LAP 8.00 Cr	7,88,500.41	-
48	Axis Bank Ltd Innova Hycross Loan	32,039.81	-
49	Fulltron India Ltd	23,184.33	-
50	PKF FINANCE LTD 1783	70,712.34	-
51	PKF FINANCE LTD 1943	76,455.84	-
52	Seimens Financcil Services Pvt LtdA10196375	69,121.03	-
53	SEIMENS FINANCIAL PVT LTD A 10287159	43,216.62	-
54	Seimens Financial Services Pvt Ltd A10124150	14,962.21	-
55	SEIMENS FINANCIAL SERVICES PVT LTD A10182189	21,383.70	-
56	SEIMENS FINANCIAL SERV PVT LTD A10278071	1,19,609.49	-
57	SEIMENS FINANCIALS SER LTD LIFT 10247410	40,357.97	-
58	Siemens Fin. Services Pvt. Ltd. 10277715-1	49,847.75	-
59	Siemens Fin. Services Pvt Ltd A10212957/1	25,146.41	-
<b>TOTAL</b>		<b>23,59,827.96</b>	<b>9,98,442.64</b>

**STATEMENT OF "LONG TERM BORROWINGS" UNDER NOTE NO . 5  
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2024**

S. No.	Particulars	As at 31/3/2024	As at 31/3/2023
<b>2. Unsecured loans From Directors</b>			
1	Dr. Kamal Baghi (Anil Baghi Hospital)	1,19,850.00	5,85,872.09
2	Dr. Saurabh Baghi	1,02,990.70	22,690.70
3	Dr. Vaishali Saini	2,21,125.00	45,125.00
<b>Total Rs.</b>		<b>4,43,965.70</b>	<b>6,53,687.80</b>
<b>3. Unsecured loans From Companies and others</b>			
1	Anil Baghi Pharmacy	-	1,59,281.43
2	COMED CHEMICALS LTD	2,00,000.00	-
3	NORTHLAND AGRI SOLUTIONS PVT LTD	20,000.00	-
4	T bhasins Labs Pvt. Ltd	50,000.00	-
<b>Total Rs.</b>		<b>2,70,000.00</b>	<b>1,59,281.43</b>
<b>G. Total Rs. ( 1+2+3 )</b>		<b>30,73,793.66</b>	<b>18,11,411.87</b>

**STATEMENT OF "BANK OVERDRAFT" UNDER NOTE NO . 6  
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2024**

S. No.	Particulars	As at 31/3/2024	As at 31/3/2023
1	ICICI Bank CC 00305	6,93,926.87	-
2	Incian Bank CC Limit 7439281379	-	4,45,512.06
<b>TOTAL</b>		<b>6,93,926.87</b>	<b>4,45,512.06</b>

STATEMENT OF "TRADE PAYABLE" UNDER NOTE NO . 7			
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2024			
S. No.	Particulars	As at 31/3/2024	As at 31/3/2023
1	Aay Kay Lifeline Medicare Services Pvt. Ltd.	618.80	-
2	Ad Design & Print Solution	-	86.63
3	Adlife Enterprises	-	708.70
4	Advance Care	-	915.87
5	Advanced Healthcare Resources	1,000.54	1,378.51
6	Aggarwal Decorators	1,040.16	-
7	Airox Technologies Ltd.	-	-
8	Ak Enterprises	4,662.39	-
9	Allengers Medical Systems pvt ltd	-	17,167.02
10	Amrit Home Saaz	-	500.00
11	Amrit Jiwan Pharmacy Pan. Aatfa5397b	3,893.75	-
12	Amrit Textile	316.00	1,316.00
13	Amritsar Envirocare Systems Pvt Ltd	634.44	1,134.44
14	Anand Distributors	-	307.13
15	Anil Baghi Pharmacy	2,49,368.61	-
16	Ankitech	283.20	-
17	Arjohuntleigh Healthcare India Pvt Ltd	68.38	176.88
18	Aroma Healthcare	-	40.12
19	Ashu Graphics	6,026.37	3,870.02
20	ASP Diagnostics	337.38	-
21	Baij Nath And Sons	1,942.98	1,883.30
22	Bala Ji Sand Stone	446.38	353.57
23	Balwant Singh And Sons	-	2,463.20
24	Balwant Singh and Sons	1,750.55	-
25	Banson Scientific And Sports Mart	21,463.55	21,124.11
26	Bathinda Ortho Care	-	8,250.00
27	Bawa Electrical Control Panel	4,280.83	-
28	Bc Water Tech Pan Aqspg6271b	760.42	-
29	Best Power Equipments (India) Pvt. Ltd. (Aabcb63	293.98	-
30	Bhagwati Steel Industries	789.50	150.00
31	Bhandari Oxygen Gas Depot	-	121.54
32	Bharat Enterprises	-	4,181.82
33	Biomex Instruments Pvt Ltd	11,445.00	-
34	Biotronics Systems	-	65.64
35	Catalogue Travels	769.53	-
36	Ceramic Centre	-	750.00
37	Chhabra Surgical	2,664.53	667.78
38	Chopra Metal Industries	2,232.83	5,272.88
39	Coffee Day Global Ltd	-	384.81
40	Db Corp. Ltd.	60.00	-
41	Delhi Trading Co.	1,889.27	431.02
42	Dhiman Cable Tv	-	100.59
43	Dr. T Bhasin Path Labs Pvt. Ltd.	23,547.89	57,572.17
44	Executive Polychem	-	47.06
45	Fancy Textiles	124.25	-
46	Febris Solutions Pvt Ltd	33.98	-
47	Ferozepur Traders	1,352.13	90.00
48	Galaxy Healthcare	259.60	-
49	Ganotra Communications	27.80	10.70
50	Ganpati Pharma	786.86	765.87
51	Gift Palace	-	674.70
52	Gill Welding Repair Works	58.00	-
53	Gitanjali Systems	58.56	-
54	Gourav Trading Co.	3,176.47	-

55	Goyal Aluminium	-	-
56	Gs Installations	4,552.66	668.94
57	Gumber Medical Store	-	173.99
58	Gupta Agencies	-	86.44
59	Gymno Sports Industry	-	209.99
60	Halcyon Pharmaceuticals	-	240.00
61	HDFC ERGO	-	22.50
62	Heart Care Solutions	-	6,402.21
63	Hi Tech Printing Press	17,986.48	733.30
64	Hi-Tech Enterprises	234.82	-
65	Hotel King'Z	177.41	19.71
66	Hpt Engineering Solutions	134.63	-
67	J S Associates	-	995.18
68	Jasminder Medical Hall	1,400.39	2,900.39
69	Kay Sons Auto Fuel	2,928.72	2,830.23
70	Kena Marketing Pvt Ltd	1,050.77	591.07
71	Kingz Restaurant and Hotel	41.98	317.15
72	Krishan Kalra	-	13.40
73	Kumar Bros	3,379.91	-
74	Lavish Surgical	1,470.45	-
75	Life Cell International Pvt Ltd	334.35	-
76	Life Line Medicare Services	-	462.50
77	Lifeshare	1,896.80	-
78	LMG Plywood	16,771.51	4,144.55
79	Lmg Timbers	-	-
80	M/S Mehta Marble Industries	110.00	-
81	Mag Medical Solutions	10,552.83	13,549.79
82	Malsons Exim Traders	-	173.04
83	Manohar Di Hatti	973.59	478.46
84	Med Waste Solutions Pvt. Ltd.	522.91	-
85	Medi Technologists	-	65.00
86	Medicine Chamber	-	1,879.36
87	Medisure Health Solutions	-	330.31
88	Medisure Healthcare	351.92	351.92
89	Micromed Healthcare And Information Solutions	1,296.00	-
90	Microtek International Pvt. Ltd. Pan. Aaacm0092	314.58	-
91	Mohinder Seasoning & Saw Mills	711.86	-
92	Monga Marble & Tiles	1,967.73	-
93	Mvs Engineering Pvt. Ltd.	-	333.94
94	Narang Paints & Chemical	2,047.86	-
95	National Insurance Co. Ltd.	-	2,429.64
96	Naveen Sales Corporation	2,911.85	-
97	Nephroplus Plus	7,044.74	28,705.88
98	New Era Enviro	-	52.85
99	New india Assurance Co. Ltd.	-	200.00
100	New Thind Glass House	497.21	-
101	Om Caterers	-	1.00
102	Om Enterprises	674.31	297.36
103	Om Enterprises Ludhiana	4,537.02	-
104	Ortho Max	-	38.41
105	Pal Power Solutions	129.20	88.00
106	Pharma & General Merchants	1,659.63	426.10
107	Phox India Industrial Services	156.21	-
108	Preet Fabricator	724.58	-
109	Punjab Distributors	1,149.10	484.60
110	R D Medical And Surgicals	1,165.92	1,165.92
111	R.S. Pharma	83.60	-

112	Raamed	1,224.54	-
113	Raj Cafeteria	2,453.35	1,411.96
114	Rajeev Enterprises	5,386.15	4,029.25
115	Rakesh Medical Agencies	1,760.26	663.84
116	Rectus Health Service	209.24	355.68
117	Redchilly Computers	565.92	-
118	Refund to Patients	57.00	-
119	Rimple Pharmaceuticals Pan. Aarfr9843f	168.80	-
120	Rohit Medical Agencies	75.01	261.74
121	Rushabh Biomed	739.20	-
122	Sachdeva Radio & Electric Store	11,610.40	17,483.18
123	Sandheer Verma	860.33	-
124	Sanjeev Chawla PRO	-	24.40
125	Satyam Sanitations	1,494.79	487.79
126	Satyam Synergy India Pvt Ltd.	9,197.11	27,198.64
127	Scientific Emporium	1,885.84	-
128	Shakti Cryogenic	258.72	-
129	Shakti Trading Company	2,405.04	3,736.73
130	Shan Wooden Turner	545.00	-
131	Sharma Construction Services	70.00	-
132	Shashi Cement Store	109.25	-
133	Shiva Cement Store	216.16	-
134	Shiva Crystal And Electric House	189.05	-
135	Shiva Medical Store	20.36	-
136	Shivam Medical Agencies	608.69	34.57
137	Shivraj Monga Catters	493.92	1,144.56
138	Singapore Trading Company	4,146.75	-
139	Softminds Technologies	42.00	-
140	Sonu Electronics Pan. Abspg1208k	2,131.51	-
141	Spectrum Life Medical Devices Pvt Ltd.	5,922.21	4,080.08
142	Spectrum Life Medical Devices Pvt. Ltd.	-	-
143	Standard Sales	-	335.00
144	Stratum Medical Systems	8,495.48	-
145	SURGICARE EMPORIUM	2,360.00	-
146	Tayal Airconditioning Solutions	-	2,330.50
147	Tera Mera Furniture	46.00	343.00
148	Tilak Raj Batra & Sons	287.30	-
149	TPA RECEIPTS	7,661.58	-
150	Tripat Electricals	-	296.15
151	Tropical Diagnostic	1,488.62	7,322.58
152	Ultra Tech Laboratory Pvt Ltd	-	229.96
153	Universal Enterprises	1,284.20	3,034.20
154	Universal Medical Group	372.40	-
155	V P Enterprises	14,295.16	50,295.16
156	Vanya Enterprises	1,658.84	874.92
157	Vee Ess Corporation	21,001.99	-
158	Vicky Enterprises	-	385.33
159	Vijay Enterprises	1,045.08	579.25
160	Vikas Plywood Company	1,945.73	-
<b>TOTAL</b>		<b>5,57,197.39</b>	<b>3,31,763.67</b>



**STATEMENT OF "OTHER CURRENT LIABILITIES IN OTHER PAYABLE" UNDER NOTE NO . 8  
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2024**

S. No.	Particulars	As at 31/3/2024	As at 31/3/2023
1	Cheque Issued but not presented	-	10,000.00
2	Consultant Charges Payable	35,596.81	9,382.80
3	Electricity Bill Payable	10,066.23	3,749.65
4	EPF Payable	8,404.04	5,141.96
5	ESI PAYABLE	3,894.82	2,112.01
6	EXP Payable	5,592.62	220.00
7	Gst Payable	3,588.28	13,345.30
8	Salary Payable to Employee	52,673.06	38,552.21
9	Security Payable BSNL Patient	3,491.74	6,109.26
10	Security Payable Staff	11,735.66	9,747.66
11	TDS Payable	66,403.35	85,041.57
12	Professional Fee payable	1,170.00	-
13	Labour fund payable	93.00	-
15	Directors Salary payable	9,600.00	-
16	Interest payable to Comed Chemical USL	2,220.00	-
<b>TOTAL</b>		<b>2,14,529.61</b>	<b>1,83,402.42</b>

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

S. No.	Particulars	As at 31/3/2024	As at 31/3/2023
<b>LESS THAN 6 MONTHS</b>			
1	Aditya Birla Life Insurance	2,319.51	3,841.65
2	Anil Baghi Pharmacy (Commission A/C)	21,635.69	25,664.11
3	Bajaj Allianz	16,642.95	603.18
4	Boston Scientific India Pvt Ltd	1,960.00	-
5	BSF	632.95	-
6	BSNL	3,000.17	7,661.15
7	CAPF AAUSHMAN	19,966.40	2,199.84
8	Care Health Care pvt ltd	11,281.59	8,607.15
9	Credit Card Swipe	1,087.50	1,858.00
10	Dera Radha Swami	-	912.48
11	ECHS	4,23,992.52	2,61,488.47
12	EMPLOYEES STATE INSURANCE TIE UP	1,064.25	7,487.94
13	FCI	15,000.00	6,280.19
14	FHPL Tie up	19,672.41	2,392.15
15	FHPL Tie up (TDS RECOVERABLE)	-	20.51
16	FUTURE GENERAL LIFE INSURANCE	208.00	-
17	GO DIGIT TPA	1,345.87	-
18	GOOD HEALTH TPA	5,166.83	-
19	HDFC ergo	688.14	738.14
20	HITPA	7,440.22	7,146.38
21	ICICI Lombard general insurance	315.87	315.87
22	MAX BUPA	1,014.93	1,331.30
23	MEDI ASSIST HEALTHCARE PVT LTD	19,615.45	6,810.29
24	PARA AMOUNT TP	17,979.01	1,397.69
25	Patient Credit	4,429.36	-
26	Pkf Finance Ltd. (Tds Recoverable)	-	458.56
27	RAILWAY	1,88,540.60	90,582.62
28	RAILWAY OPD	6,918.88	-
29	RAKSHA TPA PVT LTD	15,256.10	1,724.62
30	RELIANCE	284.10	-

31	SAFE WAY	857.04	105.00
32	SBI GEN INSURANCE	305.44	-
33	STAR HEALTH PVT TLD	9,402.94	3,278.84
34	STATE HEALTH AGENCY(SSBY)	2,52,021.49	1,24,551.31
35	TDS RECOVERABLE PKF	1,674.55	-
36	UPI Mode Receipt	1,643.00	-
37	VIDAL	4,184.97	1,047.25
<b>TOTAL</b>		<b>10,77,548.73</b>	<b>5,68,504.68</b>
<b>S. No.</b>	<b>Particulars</b>	<b>As at 31/3/2024</b>	<b>As at 31/3/2023</b>
<b>MORE THAN 6 MONTHS</b>			
1	Abhishek Sharma Ref Aditya Birla	535.71	1,835.71
2	BSNL	7,230.58	-
3	CAPF Ayushman	2,199.84	-
4	EMPLOYEES STATE INSURANCE TIE UP	5,473.11	-
5	Ganesh Diary C/o Gulshan Uppal	600.00	600.00
6	Iffco Tokio Insurence co.	104.14	104.14
7	Mission Hospital	400.00	400.00
8	PACE CONSULTANT	500.00	-
9	Railway OPD	2,539.89	-
10	Reliance	-	284.10
11	SBI GEN SSBY	14,826.68	14,826.68
12	SHA REJECTED CASE PS5	593.00	-
13	SSBY	8,455.60	-
14	SSBY(IFFCO TOKIO)	74,616.51	-
15	Tata Capital Finance (Tds Recoverable)	458.56	2,713.71
16	Vipul Med	1,789.61	-
<b>TOTAL</b>		<b>1,20,323.23</b>	<b>20,764.34</b>

**STATEMENT OF "ADVANCE TO SUPPLIERS IN SHORT TERM LOANS & ADVANCES" UNDER  
NOTE NO. 16, OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2024**

S. No.	Particulars	As at 31/3/2024	As at 31/3/2023
1	Advance for Purchase	39,728.89	21,290.52
2	STAFF ADVANCES	2,089.21	2,275.38
3	DR. SAURABH BAGHI (ADVANCES AGAINST)	63,800.00	-
4	DR. VAISHALI SAINI (ADVANCES AGAINST)	83,152.62	-
<b>TOTAL</b>		<b>1,88,770.72</b>	<b>23,565.90</b>

**STATEMENT OF "TDS RECOVERABLE AND PREPAID EXP. IN OTHER CUREENT ASSETS"  
UNDER NOTE NO. 17,OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2024**

S. No.	Particulars	As at 31/3/2024	As at 31/3/2023
1	TDS 194N	-	-
2	TDS & ADVANCE TAX	1,29,929.88	37,025.03
3	PREPAID EXP.	8,948.33	824.67
4	PREPAID INSURANCE	1,098.64	1,800.46
5	KAMAL BAGHI	-	48,588.59
<b>TOTAL</b>		<b>1,39,976.85</b>	<b>88,238.75</b>

**STATEMENT OF "MATERIAL CONSUMED" UNDER NOTE NO. 20  
OF BALANCE SHEET FOR THE YEAR ENDED ON 31 st MARCH 2024**

	Particulars	As at 31/3/2024	As at 31/3/2023
	Opening Stock	2,25,896.66	2,00,896.96
	ADD: Purchases	12,85,801.38	8,98,835.90
	LESS: Closing Stock	2,89,098.78	2,25,896.66
<b>Material/Medicines Consumed</b>		<b>12,22,599.26</b>	<b>8,73,836.20</b>

STAEMENT OF "FIXED ASSI STAEMENT OF "FIXED ASSETS" UNDER NOTE NO. 10

FIXED ASSETS CHART AS ON 31-03-2024

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 2023-24	Closing Balance of Dep	WDV AS ON 31.03.2023	WDV as on 31st Mar 2024
(1) Building															
28 February 2022	01 April 2022	Building	13,545.00	30	677.00	12,868.00	429.00	0.00	365	366	429	429.00	858	13,116.00	12,687.00
16 March 2022	01 April 2022	Building	69,431,020.49	30	3,471,551.00	65,959,469.49	2198649.00	-	365	366	2198649	2,198,649.00	4,397,298	67,232,371.00	65,033,722.00
31 March 2022	01 April 2022	Building	3,264,365.00	30	163,218.00	3,101,147.00	103372.00	-	365	366	103372	103,372.00	206,744	3,160,993.00	3,057,621.00
31 March 2024	31 March 2024	Building	58,758,594.02	30	2,937,930.00	55,820,664.02	1860689.00	-	0	1		5,084.00	5,084		58,753,510.00
			131,467,524.51								2,302,450.00	2,307,534.00	4,609,984.00	70,406,480.00	126,857,540.00
2) Furniture & fixtures															
16 March 2022	01 April 2022	Furniture	5,355,305.99	10.00	267,765.00	5,087,540.99	508754.00	0.00	365	366	508754	508,754.00	1,017,508	4,846,552.00	4,337,798.00
22-Mar-2022	01 April 2022	Furniture	10,250.00	10.00	513.00	9,737.00	974.00	0.00	365	366	974	974.00	1,948	9,276.00	8,302.00
17-May-2022	17-May-2022	Furniture	3,500.00	10.00	175.00	3,325.00	333.00	0.00	319	366	291	333.00	624	3,209.00	2,876.00
20-Jun-2022	20-Jun-2022	Furniture	129,320.00	10.00	6,466.00	122,854.00	12285.00	0.00	285	366	9,592	12,285.00	21,877	119,728.00	107,443.00
11-Aug-2022	11-Aug-2022	Furniture	58,100.00	10.00	2,905.00	55,195.00	5520.00	0.00	233	366	3,524	5,520.00	9,044	54,576.00	49,056.00
26-Sep-2022	26-Sep-2022	Furniture	56,400.00	10.00	2,820.00	53,580.00	5358.00	0.00	187	366	2,745	5,358.00	8,103	53,655.00	48,297.00
4-Oct-2022	4-Oct-2022	Furniture	8,900.00	10.00	445.00	8,455.00	846.00	0.00	179	366	415	846.00	1,261	8,485.00	7,639.00
24-Jul-2022	24-Jul-2022	Furniture	73,950.00	10.00	3,698.00	70,252.00	7025.00	0.00	251	366	4,831	7,025.00	11,856	69,119.00	62,094.00
14-Dec-2022	14-Dec-2022	Furniture	9,400.00	10.00	470.00	8,930.00	893.00	0.00	108	366	264	893.00	1,157	9,136.00	8,243.00
3-Jan-2023	3-Jan-2023	Furniture	3,500.00	10.00	175.00	3,325.00	333.00	0.00	88	366	80	333.00	413	3,420.00	3,087.00
27-Mar-2023	27-Mar-2023	Furniture	6,400.00	10.00	320.00	6,080.00	608.00	0.00	5	366	8	608.00	616	6,392.00	5,784.00
25-Apr-2023	25-Apr-2023	Furniture	5,000.00	10.00	250.00	4,750.00	475.00	0.00	0	342	-	444.00	444	-	4,556.00
31-May-2023	31-May-2023	Furniture	3,700.00	10.00	185.00	3,515.00	352.00	0.00	0	306	-	294.00	294	-	3,406.00
15-Jun-2023	15-Jun-2023	Furniture	2,500.00	10.00	125.00	2,375.00	238.00	0.00	0	291	-	189.00	189	-	2,311.00
27-Jul-2023	27-Jul-2023	Furniture	9,000.00	10.00	450.00	8,550.00	855.00	0.00	0	249	-	582.00	582	-	8,418.00
31-Aug-2023	31-Aug-2023	Furniture	28,700.00	10.00	1,435.00	27,265.00	2727.00	0.00	0	214	-	1,594.00	1,594	-	27,106.00
11-Sep-2023	11-Sep-2023	Furniture	34,000.00	10.00	1,700.00	32,300.00	3230.00	0.00	0	203	-	1,792.00	1,792	-	32,208.00
26-Oct-2023	26-Oct-2023	Furniture	44,250.00	10.00	2,213.00	42,037.00	4204.00	0.00	0	158	-	1,815.00	1,815	-	42,435.00
9-Nov-2023	9-Nov-2023	Furniture	115,740.00	10.00	5,787.00	109,953.00	10995.00	0.00	0	144	-	4,326.00	4,326	-	111,414.00
30-Dec-2023	30-Dec-2023	Furniture	68,600.00	10.00	3,430.00	65,170.00	6517.00	0.00	0	93	-	1,656.00	1,656	-	66,944.00
15-Jan-2024	15-Jan-2024	Furniture	113,560.00	10.00	5,678.00	107,882.00	10788.00	0.00	0	77	-	2,270.00	2,270	-	111,290.00
17-Feb-2024	17-Feb-2024	Furniture	116,300.00	10.00	5,815.00	110,485.00	11049.00	0.00	0	44	-	1,328.00	1,328	-	114,972.00
18-Mar-2024	18-Mar-2024	Furniture	35,200.00	10.00	1,760.00	33,440.00	3344.00	0.00	0	14	-	128.00	128	-	35,072.00
			6,291,575.99								531,478.00	559,347.00	1,090,825.00	5,183,548.00	5,200,751.00
(3) Medical Equipment A/c															
18 February 2022	01 April 2022	Medical Equipme	12,750.00	13.00	638.00	12,112.00	932.00	0.00	365	366	932	932.00	1,864	11,818.00	10,886.00
16 March 2022	01 April 2022	Medical Equipme	63,287,517.80	13.00	3,164,376.00	60,123,141.80	4,624,857.00	5,674,821.00	365	366	4532490	4,532,490.25	9,064,980	54,580,207.00	48,547,716.00
31-Mar-2022	01 April 2022	Medical Equipme	28,433.00	13.00	1,422.00	27,011.00	2078.00	0.00	365	366	2078	2,078.00	4,156	26,355.00	24,277.00
6-Apr-2022	6-Apr-2022	Medical Equipme	59,002.50	13.00	2,950.00	56,052.50	4312.00	13475.00	360	366	4,253	4,312.00	8,565	41,275.00	36,963.00
29-May-2022	29-May-2022	Medical Equipme	1,055,617.00	13.00	52,781.00	1,002,836.00	77141.00	0.00	307	366	64,883	77,141.00	142,024	990,734.00	913,593.00
30-Jun-2022	30-Jun-2022	Medical Equipme	4,759,132.00	13.00	237,957.00	4,521,175.00	347783.00	0.00	275	366	262,028	347,783.00	609,811	4,497,104.00	4,149,321.00
30-Aug-2022	30-Aug-2022	Medical Equipme	676,206.00	13.00	33,810.00	642,396.00	49415.00	0.00	214	366	28,972	49,415.00	78,387	647,234.00	597,819.00
24-Sep-2022	24-Sep-2022	Medical Equipme	886,515.00	13.00	44,326.00	842,189.00	64784.00	0.00	189	366	33,546	64,784.00	98,330	852,969.00	788,185.00
18-Jul-2022	18-Jul-2022	Medical Equipme	1,210,436.00	13.00	60,522.00	1,149,914.00	88455.00	0.00	257	366	62,282	88,455.00	150,737	1,148,154.00	1,059,699.00
25-Oct-2022	25-Oct-2022	Medical Equipme	204,672.00	13.00	10,234.00	194,438.00	14957.00	0.00	158	366	6,475	14,957.00	21,432	198,197.00	183,240.00
20-Nov-2022	20-Nov-2022	Medical Equipme	288,841.00	13.00	14,442.00	274,399.00	21108.00	0.00	132	366	7,634	21,108.00	28,742	281,207.00	260,099.00
20-Dec-2022	20-Dec-2022	Medical Equipme	1,652,000.00	13.00	82,600.00	1,569,400.00	120723.00	0.00	102	366	33,736	120,723.00	154,459	1,618,264.00	1,497,541.00
1-Jan-2023	1-Jan-2023	Medical Equipme	42,006.00	13.00	2,100.00	39,906.00	3070.00	0.00	90	366	757	3,070.00	3,827	41,249.00	38,179.00
20-Feb-2023	20-Feb-2023	Medical Equipme	642,333.00	13.00	32,117.00	610,216.00	46940.00	0.00	40	366	5,144	46,940.00	52,084	637,189.00	590,249.00
31-Mar-2023	31-Mar-2023	Medical Equipme	1,041,000.00	13.00	52,050.00	988,950.00	76073.00	0.00	1	366	208	76,073.00	76,281	1,040,792.00	964,719.00
23-May-2023	23-May-2023	Medical Equipme	74,309.00	13.00	3,715.00	70,594.00	5430.00	0.00	0	314	-	4,659.00	4,659	-	69,650.00
26-Jun-2023	26-Jun-2023	Medical Equipme	23,041.00	13.00	1,152.00	21,889.00	1684.00	0.00	0	280	-	1,288.00	1,288	-	21,753.00
25-Jul-2023	25-Jul-2023	Medical Equipme	2,680,090.00	13.00	134,005.00	2,546,085.00	195853.00	0.00	0	251	-	134,314.00	134,314	-	2,545,776.00
28-Aug-2023	28-Aug-2023	Medical Equipme	4,079,791.00	13.00	203,990.00	3,875,801.00	298139.00	0.00	0	217	-	176,765.00	176,765	-	3,903,026.00
30-Sep-2023	30-Sep-2023	Medical Equipme	2,565,125.00	13.00	128,256.00	2,436,869.00	187451.00	0.00	0	184	-	94,238.00	94,238	-	2,470,887.00
31-Oct-2023	31-Oct-2023	Medical Equipme	3,013,735.00	13.00	150,687.00	2,863,048.00	220234.00	0.00	0	153	-	92,065.00	92,065	-	2,921,670.00
30-Nov-2023	30-Nov-2023	Medical Equipme	13,799,900.00	13.00	689,995.00	13,109,905.00	1008454.00	0.00	0	123	-	338,907.00	338,907	-	13,460,993.00
18-Dec-2023	18-Dec-2023	Medical Equipme	2,948,418.71	13.00	147,421.00	2,800,997.71	215461.00	0.00	0	105	-	61,813.00	61,813	-	2,886,606.00
31-Jan-2024	31-Jan-2024	Medical Equipme	10,450,013.00	13.00	522,501.00	9,927,512.00	763655.00	0.00	0	61	-	127,276.00	127,276	-	10,322,737.00
28-Feb-2024	28-Feb-2024	Medical Equipme	1,767,862.00	13.00	88,393.00	1,679,469.00	129190.00	0.00	0	33	-	11,648.00	11,648	-	1,756,214.00
22-Mar-2024	22-Mar-2024	Medical Equipme	244,768.00	13.00	12,238.00	232,530.00	17887.00	0.00	0	10	-	489.00	489	-	244,279.00
			117,493,514.01					5,688,296.00			5,045,418.25	6,493,723.25	11,539,141.49	66,612,748.00	100,266,077.00
(4) Genset															
16 March 2022	01 April 2022	Genset	5,179,815.60	10.00	258,991.00	4,920,824.60	492082.00	0.00	365	366	492082	492,082.00	984,164	4,687,734.00	4,195,652.00
			5,179,815.60								492,082.00	492,082.00	984,164.00	4,687,734.00	4,195,652.00
(5) CT Scan															
16 March 2022	01 April 2022	CT Scan	2,922,667.00	13.00	146,133.00	2,776,534.00	213580.00	1850000.00	365	366	213,580	71,272.31	284,852	2,709,087.00	787,815.00

26-Mar-2022	01 April 2022	CT Scan	11,434,200.00	13.00	571,710.00	10,862,490.00	835576.00	0.00	365	366	835576	835,576.00	1,671,152	10,598,624.00	9,763,048.00
			14,356,867.00								1,049,156.00	906,848.31	1,956,004.31	13,307,711.00	10,550,863.00
(6) Cath Lab Machine															
16 March 2022	01 April 2022	Cath Lab Machin	18,869,000.00	13.00	943,450.00	17,925,550.00	1378888.00	9,689,851.00	365	366	1299633	1,047,867.74	2,347,500	16,536,218.27	6,831,648.52
27-Oct-2023	27-Oct-2023	Cath Lab Machin	29,228,931.00	13.00	1,461,447.00	27,767,484.00	2135960.00	0.00	0	157	0	350,550.30	350,550	-	28,878,381.00
10-Nov-2023	10-Nov-2023	Cath Lab Machin	2,344,469.00	13.00	117,223.00	2,227,246.00	171327.00	0.00	0	143	0	66,939.00	66,939	-	2,277,530.00
4-Dec-2023	4-Dec-2023	Cath Lab Machin	44,900.00	13.00	2,245.00	42,655.00	3281.00	0.00	0	119	0	1,067.00	1,067	-	43,833.00
			50,487,300.00					9,689,851.00			1,299,632.73	1,466,424.04	2,766,056.78	16,536,218.27	38,031,392.52
(7) Motor Vehicle															
16 March 2022	01 April 2022	Motor Vehicle	7,834,912.54	8.00	391,746.00	7,443,166.54	930,396.00	0.00	365	366	930396	930,396.00	1,860,792.00	6,904,517.00	5,974,121.00
12-Dec-2023	12-Dec-2023	Motor Vehicle	3,308,338.00	8.00	165,417.00	3,142,921.00	392,865.00	0.00		111	0	119,148.00	119,148.00	-	3,189,190.00
			11,143,250.54								930,396.00	1,049,544.00	1,979,940.00	6,904,517.00	9,163,311.00
(8) MRI Machine						-									-
16 March 2022	01 April 2022	MRI Machine	23,600,368.00	13.00	1,180,018.00	22,420,350.00	1724642.00	0.00	365	366	1724642	1,724,642.00	3,449,284	21,875,726.00	20,151,084.00
			23,600,368.00								1,724,642.00	1,724,642.00	3,449,284.00	21,875,726.00	20,151,084.00
(9) Oxygen Plant															
16 March 2022	01 April 2022	Oxygen Plant	10,502,270.00	30.00	525,114.00	9,977,156.00	332572.00	0.00	365	366	332572	332,572.00	665,144	10,169,698.00	9,837,126.00
24-Nov-2022	24-Nov-2022	Oxygen Plant	6,000.00	30.00	300.00	5,700.00	190.00	0.00	128	366	67	190.00	257	5,933.00	5,743.00
			10,508,270.00								332,639.00	332,762.00	665,401.00	10,175,631.00	9,842,869.00
10) Board Neon Sign															
16 March 2022	01 April 2022	Board Neon Sign	709,979.00	3.00	35,499.00	674,480.00	224827.00	0.00	365	366	224827	224,827.00	449,654	485,152.00	260,325.00
27-Jan-2024	27-Jan-2024	Board Neon Sign	314,019.00	3.00	15,701.00	298,318.00	99439.00	0.00	0	65	0	17,660.00	17,660	-	296,359.00
9-Feb-2024	9-Feb-2024	Board Neon Sign	44,053.00	3.00	2,203.00	41,850.00	13950.00	0.00	0	52	0	1,982.00	1,982	-	42,071.00
2-Mar-2024	2-Mar-2024	Board Neon Sign	4,649.00	3.00	232.00	4,417.00	1472.00	0.00	0	30	0	121.00	121	-	4,528.02
			1,072,700.00								224,827.00	244,590.00	469,417.00	485,152.00	603,283.02
(11) Desert Cooler															
16-Mar-2022	01 April 2022	Desert Cooler	148,087.00	10.00	7,404.00	140,683.00	14068.00	0.00	365	366	14068	14,068.00	28,136	134,019.00	119,951.00
			148,087.00								14,068.00	14,068.00	28,136.00	134,019.00	119,951.00
(12) Electrical Equipment															
16 March 2022	01 April 2022	Electrical Equipn	769,468.49	10.00	38,473.00	730,995.49	73100.00	0.00	365	366	73100	73,100.00	146,200	696,368.00	623,268.00
08 May 2023	08 May 2023	Electrical Equipn	283,200.00	10.00	14,160.00	269,040.00	26904.00	0.00		329	0	24,184.00	24,184	-	259,016.00
05 August 2023	05 August 2023	Electrical Equipn	23,010.00	10.00	1,151.00	21,859.00	2186.00	0.00		240	0	1,433.00	1,433	-	21,577.00
29 September 2023	29 September 2023	Electrical Equipn	14,419.00	10.00	721.00	13,698.00	1370.00	0.00		185	0	692.00	692	-	13,727.00
30 October 2023	30 October 2023	Electrical Equipn	691,077.00	10.00	34,554.00	656,523.00	65652.00	0.00		154	0	27,624.00	27,624	-	663,453.00
14 November 2023	14 November 2023	Electrical Equipn	916,357.00	10.00	45,818.00	870,539.00	87054.00	0.00		139	0	33,061.00	33,061	-	883,296.00
26 December 2023	26 December 2023	Electrical Equipn	722,957.00	10.00	36,148.00	686,809.00	68681.00	0.00		97	0	18,202.00	18,202	-	704,755.00
25 January 2024	25 January 2024	Electrical Equipn	252,247.00	10.00	12,612.00	239,635.00	23964.00	0.00		67	0	4,387.00	4,387	-	247,860.00
28 February 2024	28 February 2024	Electrical Equipn	61,832.00	10.00	3,092.00	58,740.00	5874.00	0.00		33	0	530.00	530	-	61,302.00
28 March 2024	28 March 2024	Electrical Equipn	686,895.00	10.00	34,345.00	652,550.00	65255.00	0.00		4	0	713.00	713	-	686,182.00
			4,421,462.49								73,100.00	183,926.00	257,026.00	696,368.00	4,164,436.00
(13) Fire Extinguisher															
4-Mar-2022	01 April 2022	Fire Extinguisher	117,000.00	10.00	5,850.00	111,150.00	11115.00		365	366	11115	11,115.00	22,230	105,885.00	94,770.00
8-Mar-2022	01 April 2022	Fire Extinguisher	66,990.00	10.00	3,350.00	63,640.00	6364.00		365	366	6364	6,364.00	12,728	60,626.00	54,262.00
11-Mar-2022	01 April 2022	Fire Extinguisher	143,000.00	10.00	7,150.00	135,850.00	13585.00		365	366	13585	13,585.00	27,170	129,415.00	115,830.00
13-Mar-2022	01 April 2022	Fire Extinguisher	35,000.00	10.00	1,750.00	33,250.00	3325.00		365	366	3325	3,325.00	6,650	28,350.00	
16-Mar-2022	01 April 2022	Fire Extinguisher	433,939.00	10.00	21,697.00	412,242.00	41224.00		365	366	41224	41,224.00	82,448	392,715.00	351,491.00
19-Mar-2022	01 April 2022	Fire Extinguisher	44,550.00	10.00	2,228.00	42,322.00	4232.00		365	366	4232	4,232.00	8,464	40,318.00	36,086.00
23-Mar-2022	01 April 2022	Fire Extinguisher	135,360.00	10.00	6,768.00	128,592.00	12859.00		365	366	12859	12,859.00	25,718	122,501.00	109,642.00
25-Mar-2022	01 April 2022	Fire Extinguisher	78,100.00	10.00	3,905.00	74,195.00	7420.00		365	366	7420	7,420.00	14,840	70,680.00	63,260.00
6-Aug-2022	6-Aug-2022	Fire Extinguisher	22,830.00	10.00	1,142.00	21,688.00	2169.00		238	366	1,414.00	2,169.00	3,583	21,416.00	19,247.00
20-Sep-2022	20-Sep-2022	Fire Extinguisher	5,000.00	10.00	250.00	4,750.00	475.00		193	366	251.00	475.00	726	4,749.00	4,274.00
18-Oct-2023	18-Oct-2023	Fire Extinguisher	734,380.00	10.00	36,719.00	697,661.00	69766.00			166	-	31,643.00	31,643	-	702,737.00
14-Mar-2024	14-Mar-2024	Fire Extinguisher	146,965.00	10.00	7,348.00	139,617.00	13962.00			18	-	687.00	687	-	146,278.00
			1,963,114.00								101,789.00	135,098.00	236,887.00	979,980.00	1,726,227.00
(14) Lift															
16 March 2022	01 April 2022	Lift	497,413.00	10.00	24,871.00	472,542.00	47254.00	0.00	365	366	47254	47,254.00	94,508	450,159.00	402,905.00
03 October 2023	03 October 2023	Lift	166,000.00	10.00	8,300.00	157,700.00	15770.00	0.00		181	0	7,799.00	7,799	-	158,201.00
07 December 2023	07 December 2023	Lift	1,494,000.00	10.00	74,700.00	1,419,300.00	141930.00	0.00		116	0	44,983.00	44,983	-	1,449,017.00

			2,157,413.00								47,254.00	100,036.00	147,290.00	450,159.00	2,010,123.00
(15) Pollution Plant															
16 March 2022	01 April 2022	Pollution Plant	20,523.00	15.00	1,026.00	19,497.00	1300.00	0.00	365	366	1300	1,300.00	2,600	19,223.00	17,923.00

16-Mar-2022	01 April 2022	Air Conditioner	4,987,726.36	15.00	249,386.00	4,738,340.36	315889.00	0.00	365	366	315889	315,889.00	631,778	4,671,837.00	4,355,948.00
25-Mar-2022	01 April 2022	Air Conditioner	104,500.00	15.00	5,225.00	99,275.00	6618.00	0.00	365	366	6618	6,618.00	13,236	97,882.00	91,264.00
30-Jun-2022	30-Jun-2022	Air Conditioner	115,500.00	15.00	5,775.00	109,725.00	7315.00	0.00	275	366	5,511.00	7,315.00	12,826	109,989.00	102,674.00
15-Sep-2022	15-Sep-2022	Air Conditioner	233,050.00	15.00	11,653.00	221,397.00	14760.00	0.00	198	366	8,007.00	14,760.00	22,767	225,043.00	210,283.00
13-Jul-2022	13-Jul-2022	Air Conditioner	78,500.00	15.00	3,925.00	74,575.00	4972.00	0.00	262	366	3,569.00	4,972.00	8,541	74,931.00	69,959.00
6-May-2023	8-May-2023	Air Conditioner	17,400.00	15.00	870.00	16,530.00	1102.00	0.00		329	-	991.00	991	-	16,409.00
12-Jul-2023	12-Jul-2023	Air Conditioner	105,190.00	15.00	5,260.00	99,930.00	6662.00	0.00		264	-	4,805.00	4,805	-	100,385.00
15-Aug-2023	15-Aug-2023	Air Conditioner	27,500.00	15.00	1,375.00	26,125.00	1742.00	0.00		230	-	1,095.00	1,095	-	26,405.00
18-Sep-2023	18-Sep-2023	Air Conditioner	42,500.00	15.00	2,125.00	40,375.00	2692.00	0.00		196	-	1,442.00	1,442	-	41,058.00
6-Oct-2023	6-Oct-2023	Air Conditioner	240,000.00	15.00	12,000.00	228,000.00	15200.00	0.00		178	-	7,392.00	7,392	-	232,608.00
9-Nov-2023	9-Nov-2023	Air Conditioner	319,695.00	15.00	15,985.00	303,710.00	20247.00	0.00		144	-	7,966.00	7,966	-	311,729.00
24-Jan-2024	24-Jan-2024	Air Conditioner	1,286,800.00	15.00	64,340.00	1,222,460.00	81497.00	0.00		68	-	15,142.00	15,142	-	1,271,658.00
10-Feb-2024	10-Feb-2024	Air Conditioner	145,300.00	15.00	7,265.00	138,035.00	9202.00	0.00		51	-	1,282.00	1,282	-	144,018.00
26-Mar-2024	26-Mar-2024	Air Conditioner	35,000.00	15.00	1,750.00	33,250.00	2217.00	0.00		6	-	36.00	36	-	34,964.00
			7,738,661.36								339,594.00	389,705.00	729,299.00	5,179,682.00	7,009,362.00
(26) Water Cooler															
16-Mar-2022	01 April 2022	Water Cooler	26,670.00	15.00	1,334.00	25,336.00	1689.00	0.00	365	366	1689	1,689.00	3,378	24,981.00	23,292.00
			26,670.00								1,689.00	1,689.00	3,378.00	24,981.00	23,292.00
(25) CAMERA															
11-Oct-2022	11-Oct-2022	Camera	10,250.00	3.00	513.00	9,737.00	3246.00	0.00	172	366	1,530	3,246.00	4,776	8,720.00	5,474.00
24-Jan-2023	24-Jan-2023	Camera	3,100.00	3.00	155.00	2,945.00	982.00	0.00	67	366	180	982.00	1,162	2,920.00	1,938.00
10-Feb-2024	10-Feb-2024	Camera	24,950.00	3.00	1,248.00	23,702.00	7901.00	0.00		51	-	1,101.00	1,101	-	23,849.00
			38,300.00								1,710.00	5,329.00	7,039.00	11,640.00	31,261.00
(27) Solar roof top(plant)															
22-Dec-2023	22 December 2023	Solar roof top	2,253,240.00	15.00	112,662.00	2,140,578.00	142705.00	0.00		101	0	39,380.00	39,380	-	2,213,860.00
			2,253,240.00								-	39,380.00	39,380.00	-	2,213,860.00
		Total Assets	396,686,842.48					15,378,147.00			15,866,177.98	17,863,568.60	33,729,746.58	227,889,668.27	345,728,949.54