Ref. No. _____ Date _____

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 5TH ANNUAL GENERAL MEETING (AGM) OF THE MEMBERS OF THE 'M/S ABH HEALTHCARE LIMITED" WILL BE HELD ON THURSDAY, THE 30th DAY OF JULY, 2026 AT 11:30 A.M. AT THE REGISTERED OFFICE OF THE COMPANY AT ANIL BAGHI HOSPITAL, MARTYR ANIL BAGHI ROAD, FIROZPUR, PUNJAB-152002, INDIA TO TRANSACT THE FOLLOWING BUSINESS(S):

ORDINARY BUSINESS:

To consider and, if thought fit, to pass with or without modification(s), the following resolutions as Ordinary Resolutions:

Item No. 1 – To receive, consider and adopt the Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended March 31, 2026, along with the Reports of the Board of Directors ("Board") and Auditors' thereon.

Item No. 2 To appoint a Director in place of Mr. Saurabh Baghi (DIN: 09088201), who retires by rotation and being eligible, offers himself for re-appointment.

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

DR. KAMAL BAGHI
Whole-Time Director
DIN: 08449735

DR. SAURABH BAGHI
Managing Director
DIN: 09088201

Date: 15 July, 2026
Place: Firozpur

Toll-Free No. : 1800 309 2730
Helpline No. : 75298 - 75298

Anil Baghi Hospital, Martyr Anil Baghi Road, Ferozepur, Punjab -152002, INDIA.
Tel : 01632-220555/556 I Email: info@anilbaghihospital.com

Notes:

1. Pursuant to the provisions of Section 105 the Companies Act, a Member entitled to attend and vote at the AGM is entitled to appoint a Proxy to attend and vote on his/ her behalf and the Proxy need not be a Member of the Company.

2. Proxies, in order to be effective, must be received in the enclosed Proxy Form at the Registered Office of the company not less than forty-eight hours before the time fixed for the Meeting.

3. A person can act as a proxy on behalf of Members not exceeding 50 (fifty) and holding in the aggregate not more than 10% of the total share capital of the company carrying voting rights. A Member holding more than 10% of the total share capital of the company carrying voting rights niay appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

4. Members/Proxies are requested to bring the attendance slips duly filled in for attending the Meeting.

5. Only bonafide members of the Company whose names appear on the Register of Members/ Proxy holders, in possession of valid attendance slips duly filled and signed will be permitted to attend the meeting. The Company reserves its right to take all steps as may be deemed necessary to restrict non- members from attending the meeting.

6. Those Shareholders whose email IDs are not registered/ changed, are requested to register their email ID with Registrar & Share Transfer Agent (RTA), by providing their Name as registered with the RTA, Address, email ID, PAN, DPID/Client ID or Folio Number and Number of shares held by them.

7. All documents referred to in the accompanying Notice shall be open for inspection at the registered office of the Company during business hours except on holidays, up to and including the date of the AGM.

8. The Register of Directors and Key Managerial Personnel and their Shareholdings as maintained under Section 170 and Register of Contracts or Arrangements in which Directors are interested as maintained under Section 189 of the Companies Act, 2013 will be available for inspection up to and including the date of the AGM.

9. The Members will be allowed to raise questions during the Meeting. The queries can also be given in advance at cs@anilbaghihospital.com.

10. The route map showing directions to reach the venue of the Annual General Meeting is annexed.

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

DR. KAMAL BAGHI
Whole-Time Director
DIN: 08449735

DR. SAURABH BAGHI
Managing Director
DIN: 09088201

Date: 15 July, 2026
Place: Firozpur

Annexure A

Brief profile of the Dr. Kamal Baghi seeking appointment pursuant to SS-2 (Secretarial Standard on General Meetings) is listed below:

1.	Name of Director and DIN	Dr. Saurabh Baghi (DIN: 09088201)
2.	Date of Birth	30/10/1984
3.	Date of first appointment on the Board	02/03/2021
4.	Designation/ Category of Directorship	Managing Director, Executive Director
5.	Qualifications	MBBS, MD (Internal Medicine) Fellowship in Cardiology, The Mount Sinai Hospital, New York (USA) Ex-consultant Parkview Medical Centre, Colorado (USA) Consultant Cardiologist, Managing Director
6.	Brief profile and expertise in specific functional areas	Dr. Saurabh Baghi is one of the Promoters and Managing Director of our Company. He holds a bachelor's degree of medicine and surgery from 'Baba Farid University of Health Sciences'. He is a distinguished non-invasive cardiologist, academician, and healthcare professional with a career dedicated to advancing cardiovascular care and medical education. He earned his MD in Internal Medicine at The Brooklyn Hospital Center in Brooklyn, USA, where he developed a strong foundation in clinical excellence and patient care. Further honing his expertise, he pursued a fellowship in cardiology and heart failure at Mt. Sinai Hospital in New York, USA. In 2014, after completing his fellowship, Dr. Baghi joined Parkview Medical Center in Colorado as a Consultant Cardiologist. He has an experience of around 10 (ten) years in the field of healthcare sector and is currently responsible for handling the overall management of the Company.
7.	Terms and Conditions of appointment/reappointment	There is no change in terms and Conditions on reappointment as director liable to retire by rotation.
8.	Details of Remuneration Last Drawn	NIL
9.	Details of Remuneration sought to be paid	There is no change in terms of remuneration.
10.	Inter se relationship with other Directors, Manager and other Key Managerial Personnel of the Company	Dr. Kamal Baghi (Father) Dr. Vaishali Saini (Wife)
11.	Name of listed entities from which the person has resigned in the past three years	None
12.	Directorships held in other companies (excluding foreign companies)	None
13.	Committee position held in other companies (excluding foreign companies)	None
14.	Chairmanships/ Memberships of the Committee of the Board of Directors of the Company	Member of Stakeholders Relationship Committee
15.	Chairmanships/Memberships of the Committee of the Board of Directors of other Public Limited Companies including Listed Companies	None

16.	No. of meetings of the Board attended during the year	11 (ELeven)
17.	No. of shares held in the Company either by self or as a beneficial owner	54,80,000
18.	Listed Entities from which the director has resigned in the past 3 years.	None

ATTENDANCE SLIP FOR 5TH 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 5th Annual General meeting of the Company being held on **Thursday, the 30th Day of July, 2026 at Anil Baghi Hospital, Martyr Anil Baghi Road, Firozpur, Punjab-152002, India.**

Signature of Shareholder(s) 1. ..... 2..... 3.....

Signature of the Proxy holder .....

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

Form No. MGT-11

PROXY FORM

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

CIN: **U85300PB2021PLC052886**
Name of the Company: **ABH Healthcare 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 Thursday, the 30th Day of July, 2026 at 11:30 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.	**Item No. 1** – To receive, consider and adopt the Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended March 31, 2026, along with the Reports of the Board of Directors ("Board") and Auditors' thereon.
2.	**Item No. 2** To appoint a Director in place of Mr. Saurabh Baghi (DIN: 09088201), who retires by rotation and being eligible, offers himself for re-appointment.

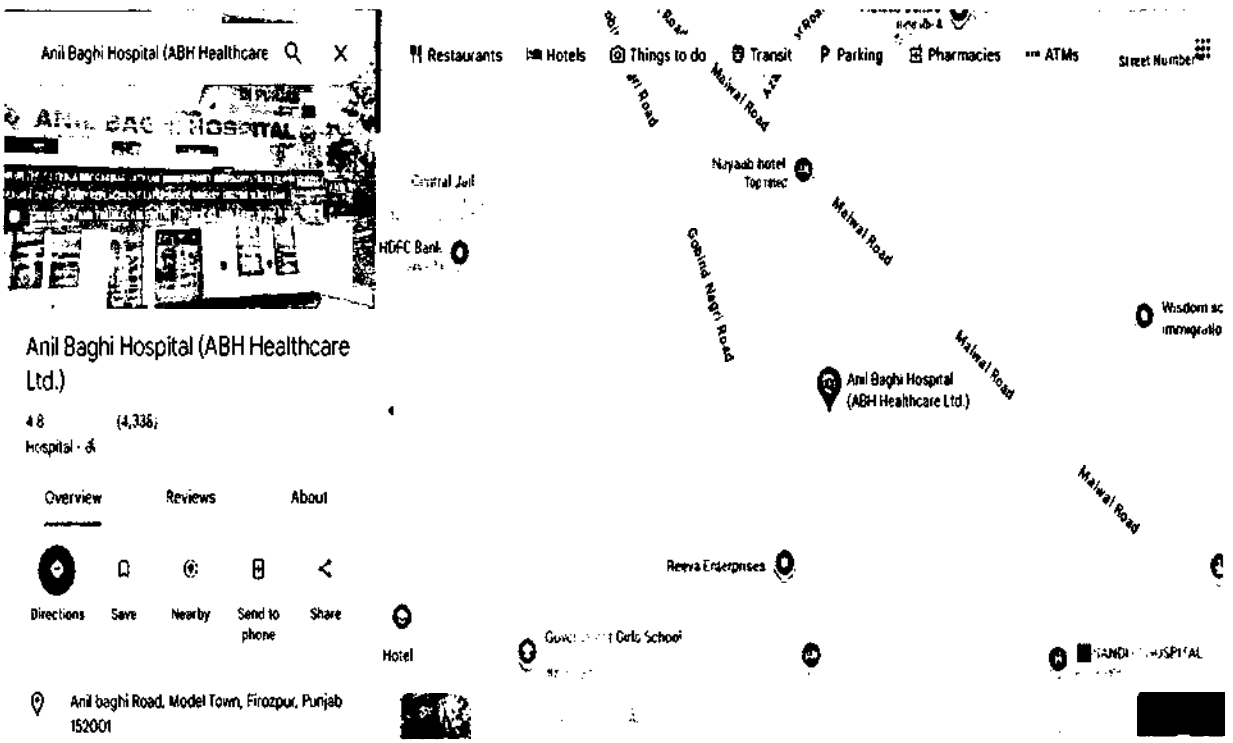
Affix revenue stamp

Signed this _____ day of _____ 2026

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.

ROUTE MAP



Anil Baghi Hospital, Martyr Anil Baghi Road, Firozpur, Punjab-152002, India

CORPORATE INFORMATION

BOARD OF DIRECTORS	DR. SAURABH BAGHI *(Managing Director)* DR. VAISHALI SAINI *(Non-Executive Director)* DR. KAMAL BAGHI *(Whole Time Director)* DR. SATNAM SINGH NIJJAR *(Independent Director)* Mr. BALWINDER SINGH *(Independent Director)*
STATUTORY AUDITORS	For G.D. SINGHAL & ASSOCIATES CHARTERED ACCOUNTANTS FIRM REGISTRATION NO:017648N
COMPANY SECRETARY AND COMPLIANCE OFFICER	MR. RAHUL SHARMA
CHIEF FINANCIAL OFFICER	MR. RAJEEV AGGARWAL
REGISTERED OFFICE ADDRESS	MARTYR ANIL BAGHI ROAD, FIROZPUR, FIROZPUR, PUNJAB, INDIA, 152002
WEBSITE	https://www.anilbaghihospital.com/
REGISTRAR AND SHARE TRANSFER AGENT	BIGSHARE SERVICES PVT. LTD. OFFICE NO S6-2, 6TH FLOOR PINNACLE BUSINESS PARK, NEXT TO AHURA CENTRE, MAHAKALI CAVES ROAD, ANDHERI (EAST) MUMBAI - 400093, INDIA.

BOARDS' REPORT

To,
The Members,

Your Directors have pleasure in presenting the **5th Annual Report** of your company along with the Audited Financial Statements for the Financial Year ended on 31st March, 2026.

FINANCIAL PERFORMANCE:

The summary of the financial performance of the Company for the Financial Year 2025-26 as compared to the previous Financial Year 2024-25 is as follows:

(Rs. In Lakhs)

	Standalone		Consolidated	
PARTICULARS	**2025-26**	**2024-25**	**2025-26**	**2024-25**
Operating Income	5,104.37	4,891.62	5,250.69	4,926.71
Other Income	6.61	4.54	8.35	5.02
Total Income	**5,110.98**	**4,896.16**	**5,259.04**	**4,931.73**
Less: Total Expenditure	4,322.26	4,161.15	4,465.97	4,188.71
Profit before tax	788.72	735.01	**793.07**	**743.02**
Less: Tax Expenses	219.00	208.33	229.13	208.32
Profit for the period	**569.72**	**526.68**	**563.94**	**534.70**
Earning per equity share:				
1) Basic	7.12	6.58	7.05	6.68
2) Diluted	7.12	6.58	7.05	6.68

TRANSFER TO RESERVES

During the year under review, the Company has not transferred any amount 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, 2026 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 up to Rs. 5,43,54,000/- in the form of unsecured loan from directors as on 31st March, 2026.

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)**, has confirmed their eligibility under section 141 of the Companies Act, 2013 and they are not disqualified for appointment.

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, Twenty (20) Board meetings were held. The intervening gap between two consecutive meetings was within the maximum period provided under Section 173 of the Companies Act, 2013.

The details of director's attendance in Board meetings are as follows:

Name of Director	Designation	No. of Board meeting entitled to attend	No. of Board meeting Attended
Dr. Kamal Baghi	Director	20	20
Dr. Saurabh Baghi	Director	20	20
Dr. Vaishali Saini	Director	20	17
Mr. Yog Raj Saini	Independent Director	20	5
Mr. Satnam Singh Nijjar	Independent Director	20	5
Mr. Balwinder Singh	Independent Director	20	2

DIRECTORS AND KEY MANAGERIAL PERSONNEL

(I) Director retiring by rotation:

Pursuant to the provision of section 152(6) of the Act, Dr. Saurabh Baghi, Managing Director, is liable to retire by rotation at the ensuing Annual General Meeting (AGM) and being eligible, offers himself for re-appointment. Such retirement and re-appointment does not affect his appointment as a Managing Director of the company and he shall continue to hold their office as a Managing Director from the date of original appointment.

In compliance to the Secretarial Standards-2 of ICSI on General Meetings, brief details of Dr. Saurabh Baghi are provided as an annexure to the notice of Annual General Meeting.

(II) Directors and Key Managerial Personnel of company appointed and resigned during the year:

As on March 31, 2026, the Board of Directors of the Company comprises 6 Directors, consisting of 2 (Two) Executive Directors, 1(One) Non-Executive Directors and 3 (Three) Independent Directors. The constitution of Board is in accordance with the Companies Act, 2013.

A) During the year under review, following changes took place in the composition of the Board of Directors of the Company- N.A.

Name of Director	Designation	Date of Appointment

B) During the year under review, following changes took place in the Key Managerial Personnel of the Company – N.A.

Name	Designation	Date of Change

During the financial year, there was no change in the composition of the Board of Directors of the Company. However, after the end of the financial year, Mr. Yog Raj Saini (DIN: 10842383) resigned from the position of Independent Director of the Company due to his pre-occupation with other commitments. Accordingly, he ceased to be associated with the Company with effect from 14 May 2026.

(III) Declaration by Independent Directors:

In terms of Section 149, 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014, the Independent Directors are appointed for a term of 5 years and are not liable to retire by rotation.

The Company has received declarations from Independent Directors, confirming that they meet with the criteria of independence as prescribed under section 149(6) of the Companies Act, 2013.

During the year under review, the independent directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees, commission, if any and reimbursement of expenses incurred by them, if any for the purpose of attending meetings of the Board/ Committees of the Board.

The Independent Directors have confirmed that they have registered their names in the data bank maintained with the Indian Institute of Corporate Affairs as required vide Rule 6 (1) & (2) of the Companies (Appointment and Qualifications

of Directors) Rules, 2014. In the opinion of the Board of Directors, the Independent Directors of the Company possess integrity, expertise and experience appointed during the year.

DIRECTORS' RESPONSIBILITY STATEMENT

In terms of Section 134 (5) of the Companies Act, 2013 your Directors state and 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.

BOARD COMMITTEES

The various Committees of the Board focus on certain specific areas as per their terms of reference and scope. As such, these Committees take informed decisions in line with the delegated authority. Following statutory Committees are constituted by the Board according to their respective roles and defined scope:

a) Audit Committee;
b) Nomination and Remuneration Committee;
c) Stakeholders Relationship Committee;
d) IPO Committee.

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, but company has invested in the Five Creeks Healthcare LLP and ABH Clinics LLP during the financial year, details are attached in **Annexure-I** to the report.

LOANS, GUARANTEES OR INVESTMENTS

Loans, guarantees and investment made by company during the financial year 2025-26 were in accordance with the provisions of Section 186 of the Companies Act, 2013.

RELATED PARTY TRANSACTIONS

All contracts/arrangements/transactions entered by the Company during the year under review with related parties were in the Ordinary Course of business and on arm's length pricing. During the year under review, the Company had not entered into any contract/ arrangement/ transaction with related parties which which are required to be reported in Form 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. Accordingly, Form AOC-2 has not been annexed to this report.

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, 2026 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 (https://www.anilbaghihospital.com/investors-information/financials/) 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

FILING OF DRHP (IPO)

The company had filed the Draft Red Herring Prospectus (DRHP) with the NSE on June 27, 2025. The Equity Shares issued through this Draft Red Herring Prospectus are proposed to be listed on the Emerge platform of National Stock Exchange of India Limited ('NSE EMERGE'), in terms of the Chapter IX of the SEBI (ICDR) Regulations, 2018, as amended from time to time.

The Company has received in-principle approval from NSE EMERGE on December 1, 2025, for the listing of the Equity Shares. The proposed Initial Public Offering ("IPO") will comprise a fresh issue of up to 34,29,000 Equity Shares.

COMPLIANCE WITH SECRETARIAL STANDARDS ON BOARD AND GENERAL MEETINGS

During the year under review, your Company has complied with the (ICSI) 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

Authorized Share Capital

During the period under review, the authorized share capital of the company is Rs. 13,00,00,000/- (Rupees Thirteen Crore Only) divided into 1,30,00,000 (One Crore Thirty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten) each.

Paid Up Share Capital

During the financial year paid up share capital has been increased from Rs. 2,00,00,000/- (Rupees Two Crore Only) divided into 20,00,000 (Twenty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten) each to Rs. 8,00,00,000/- (Rupees Eight Crore Only) divided into 80,00,000 (Eighty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten) each by issue of Bonus Shares.

Bonus Issue: The company in its board meeting dated April 29, 2025 had allotted 60,00,000 bonus shares in ratio of 3:1 (three equity shares for every one equity share held) to the existing shareholders of the company. Consequent to the allotment of Bonus Shares, the paid-up share capital of the Company stands increased to Rs. 8,00,00,000 (Eight Crores).

REQUIREMENTS TO MAINTAIN COST RECORDS

As per Section 148 of the Companies Act, 2013, the Company is required to maintain cost records under section 148(1) of the Companies Act, 2013. In this connection, Company is maintaining due cost records under section 148(1) of the Companies Act, 2013.

CORPORATE SOCIAL RESPONSIBILITY ("CSR")

Corporate Social Responsibility ("CSR") A brief outline of the CSR Philosophy, salient features of the CSR Policy of the Company, the CSR initiatives undertaken during the financial year 2025-26 together with progress thereon and the report on CSR activities in the prescribed format, as required under Section 134(3)(o) read with Section 135 of the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014, are set out in 'Annexure- II' to this Report and the CSR Policy can be accessed on the website of the Company at CSR Policy.

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.

STATEMENT OF COMPLIANCE UNDER MATERNITY BENEFIT ACT, 1961

During the period under review, company has complied with the provisions relating to the Maternity Benefit Act, 1961.

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

Following is the details of Complaints received/ disposed off:

a)	No. of Complaints received	Nil
b)	No. of Complaints disposed	Nil
c)	No. of cases pending for a period exceeding 90 days	Nil

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
ABH HEALTHCARE LIMITED

DR. KAMAL BAGGA
Whole-time Director
DIN: 08449735

DR. SAURABH GOYAL
Managing Director
DIN: 09088201

Date: 15 July, 2026
Place: Firozpur

Annexure-I

FormAOC-1

(Pursuanttofirstprovisotosub-section(3)ofsection129readwithrule5of Companies (Accounts) Rules, 2O14)

Statementcontainingsalientfeaturesofthefinancialstatementof subsidiaries or associate companies or Joint ventures

PartASubsidiaries

(Informationinrespectofeachsubsidiarytobepresentedwithamountsin Rs.)

1. **S.No.:** 1
2. **Nameofthesubsidiary:** ABH CLINICS LLP
3. **Thedatesincewhensubsidiarywasacquired:** 20November 2024
4. **Reportingperiodforthesubsidiaryconcerned.ifdifferentfromtheholding company's reporting period.:** No, same as holding Company
5. **ReportingcurrencyandExchangerateasonthelastdateoftherelevant Financial year in the case of foreign subsidiaries.** NA
6. **Sharecapital:** 1,00,000
7. **Reservesandsurplus:** 1,80,424
8. **Totalassets :** 14,53,745
9. **TotalLiabilities :** 11,73,321
10. **Investments :** NIL
11. **Turnover(Inc. Other Income):** 7,67,710
12. **Profitbeforetaxation :** 1,16,476
13. **Provisionfortaxation:** NIL
14. **Profitafter taxation :** 77,754
15. **ProposedDividend :** NIL
16. **Extentofshareholding(inpercentage) :** 90%

Notes: Thefollowinginformationshallbefurnishedattheendofthe statement:

1. Namesof subsidiarieswhichareyettocommenceoperations: None
2. Namesofsubsidiarieswhichhavebeenliquidatedorsoldduringtheyear: None

(Information in respect of each subsidiary to be presented with amounts in Rs.)

1. **S. No.:** 2
2. **Name of the subsidiary:** FIVE CREEKS HEALTHCARE LLP
3. **The date since when subsidiary was acquired :** 20 November 2024
4. **Reporting period for the subsidiary concerned, if different from the holding company's reporting period.:** No, same as holding Company
5. **Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.** NA
6. **Share capital:** 2,00,000
7. **Reserves and surplus:** (4,89,028)
8. **Total assets :** 5,69,80,799
9. **Total Liabilities :** 5,72,69,826
10. **Investments :** NIL
11. **Turnover (Inc. Other Income):** 1,40,38,228
12. **Profit before taxation :** 3,19,473
13. **Provision for taxation :** NIL
14. **Profit after taxation :** (6,56,323)
15. **Proposed Dividend :** NIL
16. **Extent of shareholding (in percentage):** 90%

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations: None
2. Names of subsidiaries which have been liquidated or sold during the year: None

PartB

AssociatesandJointVentures-NOT APPLICABLE

StatementpursuanttoSection129(3)oftheCompaniesAct,2O13related to Associate Companies and Joint Ventures

NameofAssociatesorJointVentures	Name1	Name2	Name3
1.LatestauditedBalanceSheetDate			
2.DateonwhichtheAssociateorJoint Venture was associated or acquired			
3.Sharesof AssociateorJointVentures held bythecompanyontheyear end			
No.			
AmountofInvestmentinAssociatesor Joint Venture			
ExtentofHolding(inpercentage)			
4.Descriptionofhowthereissignificant influence			
5.Reasonwhytheassociate/Joint venture Is not consolidated.			
6.Networthattributabletoshareholding as per latest audited Balance Sheet			
7.ProfitorLossfortheyear			
i.ConsideredinConsolidation			
ii.NotConsideredinConsolidation			

1. Namesofassociatesorjointventureswhichareyettocommenceoperations.

2. Namesofassociatesorjointventureswhichhavebeenliquidatedorsold during the year.

Note: ThisFormistobecertifiedinthesamemannerinwhichtheBalanceSheet is to be certified.

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

DR. KAMAL BAGHI
Whole-Time Director
DIN: 08449735

DR. SAURABH BAGHI
Managing Director
DIN: 09088201

Date: 15th July, 2026
Place: Firozpur

ANNEXURE II

FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT FOR FINANCIAL YEAR 2025-26

1. **Brief outline on CSR Policy of the Company.**

As an integral part of our commitment to good corporate citizenship, we at ABH HEALTHCARE LIMITED believe in actively assisting in improvement of the quality of life of people in communities, giving preference to local areas around our business operations. Towards achieving long-term stakeholder value creation, we shall always continue to respect the interests of and be responsive towards our key stakeholders – the communities, especially those from socially and economically backward groups, the underprivileged and marginalized and the society at large. Company's CSR efforts shall focus on Health, Education, Environment, Employability and Rural Development interventions for relevant target groups, ensuring diversity and giving preference to needy and deserving communities inhabiting rural and urban India.

Pursuant to Section 135 of the Companies Act, 2013 and rules framed thereunder, the Company has formulated a Corporate Social Responsibility (CSR) Policy. The CSR Policy relates to the activities to be undertaken by the Company as specified in Schedule VII of the Act and the expenditure thereon and focuses on addressing critical social, environmental and economic needs of the weaker sections of the society. CSR Policy can be perused on the following website: https://www.anilbaghihospital.com/corporate-social-responsibility/

2. **Composition of CSR Committee: Not Applicable**
As the amount to be spent by a company under Section 135(5) does not exceed fifty lakh rupees, the requirement under sub-section (1) for constitution of the Corporate Social Responsibility Committee is not applicable to the Company.

Sl. No.	Name of Director	Designation/ Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
-	-	-	-	-

3. the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. https://www.anilbaghihospital.com/corporate-social-responsibility/

4. Provide the executive summary along with web-link(s) of Impact Assessment CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.).: **Not Applicable**

5. (a) Average Net Profit of the Company as per section 135(5): Rs. 3,90,96,982.33/-

Year	Profit / Loss (-) (Rs. In Lakhs)
2022-2023	1,25,97,635
2023-2024	3 11 91 992
2024-2025	7,35,01,320
Total	11,72,90,948
Average Net Profits	**39,096,982.33**

(b) Two percent of average net profit of the company as per section 135(5): Rs. 7,81,939.65/-
(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. - Nil
(d) Amount required to be set off for the financial year, if any: Not Applicable
(e) Total CSR obligation for the financial year [(b)+(c)-(d)] – Rs. 7,81,939.65/-

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project). Rs. 7,82,000/-
(b)Amount spent in Administrative Overheads. Nil
(c) Amount spent on Impact Assessment, if applicable. Nil
(d)Total amount spent for the Financial Year [(a)+(b)+(c)]. Rs. 7,82,000/-
(e) CSR amount spent or unspent for the Financial Year: Rs. 7,82,000/-

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per subsection (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
Rs. 7,82,000/-	Nil	N.A.	N.A.	Nil	N.A.

(f) Excess amount for set-off, if any:

Sl. No.	Particular	Amount (in Rs.)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	Rs. 7,81,939.65/-
(ii)	Total amount spent for the Financial Year	Rs. 7,82,000/-
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	Rs. 60.35/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	Nil
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	Nil

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

1	2	3	4	5	6	7	8
Sl. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under subsection (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under subsection (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any	Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
1.	FY-1	Nil	Nil	Nil	Nil	Nil	Nil
2.	FY-2	Nil	Nil	Nil	Nil	Nil	Nil
3.	FY-3	Nil	Nil	Nil	Nil	Nil	Nil

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: **No**

If yes, enter the number of Capital assets created/ acquired -

Sl. No.	Short particulars ofthe property orasset(s) [includingcomplete address andlocation of theproperty]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner
1.	2.	3.	4.	5.	6.
--Not Applicable--					

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year: **Not Applicable**

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135. -**Not Applicable**

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

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