ABH HEALTHCARE LIMITED

(Formerly known as ABH HEALTHCARE PRIVATE LIMITED)

CIN: L85300PB2021PLC052886

Ref. No. _____ **Date :** _____

To,
The Manager, Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G, Bandra-Kurla Complex
Bandra (East), Mumbai – 400051

Date: 12.11.2026

Subject: Outcome of Board Meeting- Unaudited standalone and consolidated financial results of the company for the half year ended 30th September, 2026.

Ref: ABH Healthcare Limited (ABH | INE1R2M01019)

Dear Madam/Sir,
Pursuant to the provisions of Regulation 33 read with Regulation 30 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors of the Company had at its meeting held today on Thursday, November 12, 2026, at 3:30 P.M. and concluded at 4:30 P.M., inter alia, considered and approved the following:

1. The Un-Audited standalone and consolidated Financial Results for the Half Year ended 30th September, 2026 as per Regulation 33 of SEBI (L0DR), 2015.
2. The Limited Review Report for the Half Year ended 30th September, 2026.
3. Approval of the Policy on Materiality of Related Party Transactions and Dealing with Related Party Transactions.

The aforesaid documents are also being disseminated on company's website at www.anilbaghihospital.com.

You are requested to kindly take the same on your record.

Thanking You,

Yours Truly,

For ABH HEALTHCARE LIMITED

Nikunj Goel

Digitally signed by Nikunj Goel
Date: 2026.11.12 17:39:37 +05'30'

NIKUNJ GOEL
COMPANY SECRETARY & COMPLIANCE OFFICER

G. D. Singhal & Associates
Chartered Accountants

GST No. 03AAGFG2380P1Z8
Ph. :- 222287 / Mob : 98142-57787

Limited Review Report on Unaudited Half Yearly Standalone Financial Results of ABH Heathcare Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015

To
The Board of Directors of
ABH Healthcare Limited

1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of ABH Healthcare Limited ('the Company') Half Year ended 30th September 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information" performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

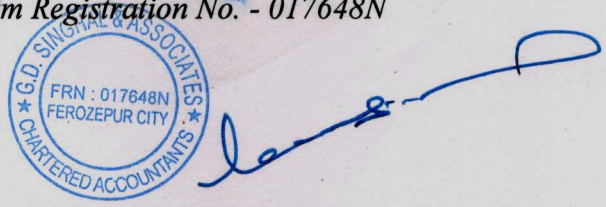
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms

of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G. D. Singhal &Associates

Chartered Accountants

Firm Registration No. - 017648N



Gagan Deep Singhal

Partner

Membership No. - 098947

Firozpur

Date: 12th November 2026

UDIN : 26098947UKUVOH4843

ABH HEALTHCARE LIMITED

(Formerly known as ABH Healthcare Private Limited)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Amount in ₹ Lakhs, unless otherwise stated)

S. No.	Particulars	Notes	As at 30.09.2026	As at 31.03.2026
A	**EQUITY AND LIABILITIES**			
I	**Shareholder's Funds**			
(a)	Share Capital	3	1,142.96	800.00
(b)	Reserves and Surplus	4	3,881.31	931.69
	Sub Total (I)		**5,024.27**	**1,731.69**
II	**Non Current Liabilities**			
(a)	Long Term Borrowings	5	3,087.20	4,517.71
(b)	Deferred Tax Liabilities (Net)	6	157.72	178.78
(c)	Other Long Term Liabilities	7	217.00	291.63
(d)	Long Term Provisions	8	60.95	60.95
	Sub Total (II)		**3,522.87**	**5,049.07**
		-		
III	**Current Liabilities**			
(a)	Short Term Borrowings	9	559.62	634.55
(b)	Trade Payables	10		
	- Due to MSME		-	13.59
	- Due to Other than MSME		107.38	528.99
(c)	Other Current Liabilities	11	73.92	84.61
(d)	Short Term Provisions	12	0.19	0.19
	Sub Total (III)		**741.11**	**1,261.93**
	GRAND TOTAL (I + II + III)		**9,288.25**	**8,042.69**
B	**ASSETS**			
IV	**Non Current Assets**			
(a)	Property, Plant and Equipment and Intangi	13		
	- Property, Plant and Equipment		3,882.85	3,737.55
	- Intangible Assets		1.29	2.16
(b)	Non Current Investments	14	64.99	155.08
(c)	Long Term Loans and advances		624.95	
(d)	Other Non Current Assets	15	6.80	6.81
	Sub Total (IV)		**4,580.88**	**3,901.60**
V	**Current Assets**			
(a)	Inventories	16	350.12	324.99
(b)	Trade Receivables	17	3,620.16	3,336.30
(c)	Cash and Cash Equivalents	18	193.78	278.17
(d)	Short Term Loans & Advances	19	327.87	34.00
(e)	Other Current Assets	20	215.44	167.63
	Sub Total (V)		**4,707.37**	**4,141.09**
	GRAND TOTAL (IV + V)		**9,288.25**	**8,042.69**
			(0.00)	

As per our report of even date attached separately
For G.D Singhal & Associates
Firm Reg No. - 017648N

G.D. SINGHAL & ASSOCIATES CHARTERED ACCOUNTANTS FRN : 017648N FEROZEPUR CITY

Gagandeep Singhal
Partner
Membership No. - 098947
Firozepur
UDIN: 26098947UKUVOH4843
Date: 12.11.2026

ABH HEALTHCARE LTD. FEROZEPUR

For and on behalf of Board

Saurabh Baghi
Managing Director
DIN - 09088201

Kamal Baghi
Director
DIN -08449735

ABH HEALTHCARE LTD. FEROZEPUR

ABH HEALTHCARE LIMITED

(Formerly known as ABH Healthcare Private Limited)

STANDALONE STATEMENT OF PROFIT AND LOSS

(Amount in ₹ Lakhs, unless otherwise stated)

S. No.	Particulars	Notes	For the Half year ended 30-09-2026	For the Half year ended 31-03-2026	For the Half year ended 30-09-2025	For the Year ended 31.03.2026
	CONTINUING OPERATIONS					
I	**INCOME**					
(a)	Revenue from Operations	21	2,479.85	2,618.24	2,486.13	5,104.37
(b)	Other Income	22	2.61	5.85	0.76	6.61
	TOTAL INCOME		**2,482.46**	**2,624.09**	**2,486.89**	**5,110.98**
II	**EXPENSES**					
(a)	Cost of Materials Consumed	23	418.81	506.72	501.17	1,007.89
(b)	Employee Benefit Expenses	24	395.96	383.48	505.21	888.69
(c)	Finance Cost	25	271.73	246.26	188.65	434.91
(d)	Depreciation and Amortization Expenses	26	120.56	107.72	119.80	227.52
(e)	Other Expenses	27	982.38	858.36	904.89	1,763.25
	TOTAL EXPENSES		**2,189.44**	**2,102.54**	**2,219.72**	**4,322.26**
III	**Profit before Exceptional and Extraordinary Items and Tax from Continuing Operations (I - II)**		**293.02**	**521.55**	**267.17**	**788.72**
IV	Exceptional & Extraordinary Items					
V	**Profit before Tax from Continuing Operations (III - IV)**		**293.02**	**521.55**	**267.17**	**788.72**
VI	**Tax Expense for Continuing Operations**					
(a)	Current Tax		48.92	105.45	44.60	150.05
(b)	MAT Credit (Entitlement) / Used		-	10.94	10.06	21.00
(c)	Deferred Tax		26.89	27.94	20.01	47.95
	Total		**75.81**	**144.33**	**74.67**	**219.00**
VII	**Profit / (Loss) from Continuing Operations (V - VI)**		**217.21**	**377.22**	**192.50**	**569.72**
VIII	**Restated Earning Per Equity Share**	28				
(a)	Basic EPS *(In ₹)*		1.90	4.72	2.41	7.12
(b)	Diluted EPS *(In ₹)*		1.90	4.72	2.41	7.12

As per our report of even date attached separately
For G.D Singhal & Associates
Firm Reg No.- 017648N

Gagandeep Singhal
Partner
Membership No.- 098947
Firozepur
UDIN: 26098947UKUVOH4843
Date: 12.11.2026

For and on behalf of Board

Saurabh Baghi
Managing Director
DIN - 09088201

Kamal Baghi
Director
DIN -08449715

ABH HEALTHCARE LIMITED

(Formerly known as ABH Healthcare Private Limited)

STANDALONE STATEMENT OF CASHFLOWS

(Amount in ₹ Lakhs, unless otherwise stated)

S. No.	Particulars	For the period ended 30.09.2026	For the period ended 30-09-2025
I	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit Before Tax	**293.02**	**267.17**
(a)	**Add** -		
1	Depreciation	120.56	**119.80**
2	Interest Cost	244.58	**163.28**
3	Contribution to Employee Benefit Funds	-	**7.86**
		-	
(b)	**Less** -		
1	Interest Income	2.61	**0.58**
	Operating Profit before Working Capital Changes	**655.55**	**557.53**
(c)	**Adjustment for Working Capital Changes**		-
1	(Increase) / Decrease in Trade Receivables	(283.86)	**(381.62)**
2	(Increase) / Decrease in Inventories	(25.13)	**55.97**
3	(Increase) / Decrease in Short Term Loans & Advances	(293.87)	**(36.32)**
4	(Increase) / Decrease in Other Assets	(47.80)	**(12.44)**
5	Increase / (Decrease) in Trade Payables	(435.20)	**(153.43)**
6	Increase / (Decrease) in Other Liabilities	(133.27)	**110.14**
	Cash Generated from Operations	**(563.58)**	**139.83**
(d)	**Less** - Taxes Paid (Net of Refunds)	48.92	**90.37**
	NET CASH FLOW GENERATED FROM / (USED IN) OPERATING A	**(612.50)**	**49.46**
II	**CASH FLOW FROM INVESTING ACTIVITIES**		
(a)	Interest Income	2.61	**0.58**
(b)	(Increase) / Decrease in Investments	90.09	**(147.84)**
(c)	(Increase) / Decrease in Other Investments	-	-
(d)	Purchase of PPE & Intangible Assets	(264.98)	**(44.74)**
(e)	(Increase) / Decrease in non current advances	(624.95)	
	NET CASH FLOW USED IN INVESTING ACTIVITIES	**(797.23)**	**(192.00)**
III	**CASH FLOW FROM FINANCING ACTIVITIES**		
(a)	Net Proceeds / (Repayment) from Long Term Borrowings (incl. Current Matu	(1,511.78)	430.35
(b)	Net Proceeds / (Repayment) of Short Term Borrowings	6.34	2.06
(c)	Interest & Finance Charges Paid	(244.58)	(162.14)
(d)	Net Proceeds / (Repayment) from IPO	3,075.36	
	NET CASH FLOW GENERATED FROM FINANCING ACTIVITIES	**1,325.34**	**270.27**
	NET INCREASE IN CASH & CASH EQUIVALENTS (I + II + III)	(84.39)	127.73
	OPENING CASH AND CASH EQUIVALENTS	278.17	40.31
	CLOSING CASH AND CASH EQUIVALENTS	**193.78**	**168.04**

As per our report of even date attached separately
For G.D Singhal & Associates
Firm Reg No.- 017648N

G.D. SINGHAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN : 017648N FEROZEPUR CITY

Gagandeep Singhal
Partner
Membership No.- 098947
Firozepur
UDIN: 26098947UKUVOH4843
Date: 12.11.2026

For and on behalf of Board

ABH HEALTHCARE LTD. ★ FEROZEPUR

Saurabh Baghi
Managing Director
DIN - 09088201

Kamal Baghi
Director
DIN -08449735

ABH HEALTHCARE LTD. ★ FEROZEPUR

ABH Healthcare Limited

Notes to the Financial Results for the half year ended 30 September 2026:	
1	The above financial results which are Published in accordance with Regulation 33 of SEBI(Listing Obligation & Disclosure Requirements),2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 12th November, 2026 , the Financial Results have been prepared in accordance with the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act, 2023 read with Rule 7 of Company (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
2	As per MCA Notification dated 16th February, 2015 , Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation , 2009 are exempted from compulsory requirement of adoption of IND-AS.
3	The Statements are prepared in accordance with the requirement of accounting Standards (AS) specified under Section 133 of the Companies Act, 2013 read with rules Companies (Accounts) Rules, 2014
4	All activities of the Company revolve around the main business and as such there is no separate reportable business segment.
5	The figures for the Corresponding previous period/year have been regrouped / reclassified , wherever necessary.
6	The Statutory Auditors have carried out the Limited Review of the above unaudited financial results of the company.
7	There were no exceptional and extra-ordinary items for the reporting period.
8	The Company has raised Rs 3498.19 Lakhs by way of initial public offering (IPO) during the month of August 2026, allotment against the same was made in the month of August 2026. IPO proceeds amount was utilized as per Issue objectives and unutilized amount as on 30th September 2026 have been invested in Bank Deposits.

For and on behalf of the Board of Directors of
ABH Healthcare Limited

ABH HEALTHCARE LTD. ★ FEROZEPUR ★

Saurabh Baghi
Managing Director
(DIN No: 09088201)

Kamal Baghi
Director
(DIN No: 08429735)

ABH HEALTHCARE LTD. ★ FEROZEPUR ★

Place: Ferozpur
Date - 12/11/2026

G. D. Singhal & Associates
Chartered Accountants
GST No. 03AAGFG2380P1Z8
Ph. :- 222287 / Mob : 98142-57787

Limited Review Report on Unaudited Half Yearly Consolidated Financial Results of ABH Healthcare Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015

To
The Board of Directors of
ABH Healthcare Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of ABH Heathcare Limited ('the Holding Company') and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for Half Year ended 30th September 2026, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information" performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. The consolidated financial results include the financial results of the following subsidiary Company: -

Singhal Niwas, Malwal Road, Ferozepur City-152002
E-mail : gd_singhal1974@yahoo.co.in

Sr. No.	Company Name	Percent of Holding
1.	Five Creeks Healthcare LLP	90%
2	ABH Clinics LLP	90%

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited consolidated financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G. D. Singhal &Associates

Chartered Accountants

Firm Registration No. - 017648N

G.D. SINGHAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN : 017648N FEROZEPUR CITY

Gagan Deep Singhal

Partner

Membership No. – 098947

Firozpur

Date: 12th November 2026

UDIN : 26098947AWWPVL4181

ABH HEALTHCARE LIMITED

(Formerly known as ABH Healthcare Private Limited)

RESTATED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Amount in ₹ Lakhs, unless otherwise stated)

S. No.	Particulars	As at 30.09.2026 Consolidated	As at 31.03.2026 Consolidated
A	**EQUITY AND LIABILITIES**		
I	**Shareholder's Funds**		
(a)	Share Capital	**1,142.96**	800.00
(b)	Reserves and Surplus	**3,882.49**	933.71
	Sub Total (I)	**5,025.45**	**1,733.71**
II	**Minority Interests**	0.13	0.22
III	**Non Current Liabilities**		
(a)	Long Term Borrowings	3,464.59	4,839.34
(b)	Deferred Tax Liabilities (Net)	170.80	187.57
(c)	Other Long Term Liabilities	309.99	291.62
(d)	Long Term Provisions	60.95	60.95
	Sub Total (III)	**4,006.33**	**5,379.48**
IV	**Current Liabilities**		
(a)	Short Term Borrowings	559.62	664.38
(b)	Trade Payables	-	
	- Due to MSME	5.60	13.59
	- Due to Other than MSME	143.39	645.96
(c)	Other Current Liabilities	104.85	89.79
(d)	Short Term Provisions	1.83	0.19
	Sub Total (IV)	**815.30**	**1,413.91**
	GRAND TOTAL (I + II + III + IV)	**9,847.20**	**8,527.32**
			-
B	**ASSETS**		
V	**Non Current Assets**		
(a)	Property, Plant and Equipment and Intangible Assets		
	- Property, Plant and Equipment	4,313.16	4,184.71
	- Other Intangible Assets	1.29	2.16
	- Goodwill	5.01	5.01
(b)	Non Current Investments	62.30	174.27
(c)	Long Term Loans and advances	624.95	
(d)	Other Non Current Assets	28.75	6.80
	Sub Total (V)	**5,035.46**	**4,372.95**
VI	**Current Assets**		
(a)	Inventories	350.12	324.99
(b)	Trade Receivables	3,802.15	3,310.88
(c)	Cash and Cash Equivalents	221.30	302.67
(d)	Short Term Loans & Advances	200.74	45.50
(e)	Other Current Assets	237.44	170.33
	Sub Total (VI)	**4,811.75**	**4,154.37**
	GRAND TOTAL (V + VI)	**9,847.20**	**8,527.32**

As per our report of even date attached separately

For G. D. Singhal & Associates

Chartered Accountants

Firm Registration No. - 017648N

Gagan Deep Singhal

Partner

Membership No. - 098947

Firozpur

Date: 12-11-2026

UDIn:- 26098947AWWPVL4181

For and on behalf of Board

Saurabh Baghi
Managing Director
DIN - 09088201

Kamal Baghi
Director
DIN - 00441732

ABH HEALTHCARE LIMITED

(Formerly known as ABH Healthcare Private Limited)

RESTATED CONSOLIDATED STATEMENT OF PROFIT AND LOSS

(Amount in ₹ Lakhs, unless otherwise stated)

S. No.	Particulars	Notes	For the period ended 30.09.2026 Consolicated	For the Half Year 31.03.2026	For the Half Year 30.09.2025	For the period ended 31.03.2026 Consolidated
I	**INCOME**					
(a)	Revenue from Operations	22	2,697.70	2,718.78	2,531.91	5,250.69
(b)	Other Income	23	2.61	6.68	1.67	8.35
	TOTAL INCOME		2,700.31	2,725.46	2,533.58	5,259.04
II	**EXPENSES**					
(a)	Cost of Materials Consumed	24	436.09	509.15	500.94	1,010.09
(b)	Employee Benefit Expenses	25	455.39	403.75	497.20	900.95
(c)	Finance Cost	26	287.73	228.81	219.51	448.32
(d)	Depreciation and Amortisation Expenses	27	137.39	115.52	123.09	238.61
(e)	Other Expenses	28	1,085.68	950.24	917.76	1,868.00
	TOTAL EXPENSES		2,402.27	2,207.47	2,258.50	4,465.97
III	**Profit before Exceptional and Extraordinary Items and Tax**		298.04	517.99	275.08	793.07
IV	Exceptional & Extraordinary Items			-	-	-
V	**Profit before Tax (III - IV)**		298.04	517.99	275.08	793.07
VI	**Tax Expense**					
(a)	Current Tax		50.56	105.67	45.72	151.39
(b)	MAT Credit (Entitlement) / Used		-	10.22	10.78	21.00
(c)	Deferred Tax		31.19	36.70	20.04	56.74
	Total Tax Expense		81.75	152.59	76.54	229.13
VII	**Net Profit for the year**		216.29	365.40	198.54	563.94
VIII	**Net Profit for the year attributable to:**					
(a)	Owners of the Parent Company		216.38	366.10	198.42	564.52
(b)	Minority Interests		(0.09)	(0.70)	0.12	(0.58)
IX	**Restated Earning Per Equity Share**	29				
(a)	Basic EPS *(In ₹)*		1.90	4.72	2.41	7.05
(b)	Diluted EPS *(In ₹)*		1.90	4.72	2.41	7.05

As per our report of even date attached separately
For G. D. Singhal & Associates
Chartered Accountants
Firm Registration No. - 017648N

G.D. SINGHAL & ASSOCIATES CHARTERED ACCOUNTANTS FRN : 017648N FEROZEPUR CITY

Gagan Deep Singhal
Partner
Membership No. 098947

Firozpur
Date: 12-11-2026
UDIn:- 26098947AWWPVL4181

For and on behalf of Board

Saurabh Baghi
Managing Director
DIN 09088201

ABH HEALTHCARE LTD. FEROZEPUR

Kamal Baghi
Director
DIN 08449735

ABH HEALTHCARE LTD. FEROZEPUR

ABH HEALTHCARE LIMITED

(Formerly known as ABH Healthcare Private Limited)

RESTATED CONSOLIDATED STATEMENT OF CASHFLOWS

(Amount in ₹ Lakhs, unless otherwise stated)

S. No.	Particulars	For the period ended 30-09-2026	For the period ended 30-09-2025
I	**CASH FLOW FROM OPERATING ACTIVITIES**		
[	Net Profit Before Tax	**298.04**	**275.08**
(a)	**Add** -		
1	Depreciation	137.39	**123.09**
2	Interest Cost	287.73	**168.61**
3	Contribution to Employee Benefit Funds	-	**7.86**
4	Loss on sale of PPE	-	-
	Previous year adjustment		-
(b)	**Less** -		
	Previous year adjustment		**1.25**
1	Interest Income	2.61	-
	Operating Profit before Working Capital Changes	**720.54**	**573.39**
(c)	**Adjustment for Working Capital Changes**		
1	(Increase) / Decrease in Trade Receivables	(491.27)	**(394.44)**
2	(Increase) / Decrease in Inventories	(25.13)	**80.97**
3	(Increase) / Decrease in Short Term Loans & Advances	(155.24)	**(48.06)**
4	(Increase) / Decrease in Other Assets	(89.06)	**6.12**
5	Increase / (Decrease) in Trade Payables	(510.56)	**(152.93)**
6	Increase / (Decrease) in non current liabilities	(47.95)	
7	Increase / (Decrease) in Other Liabilities	35.07	**94.25**
	Cash Generated from Operations	**(563.59)**	**159.30**
(d)	**Less** - Taxes Paid (Net of Refunds)	50.56	93.11
	NET CASH FLOW GENERATED FROM / (USED IN) OPERATING ACTIVITIES	**(614.15)**	**66.19**
II	**CASH FLOW FROM INVESTING ACTIVITIES**		
(a)	Interest Income	2.61	1.25
(b)	(Increase) / Decrease in Investments	111.97	(148.45)
(c)	Investments in LLP (Net of Cash & Cash Equivalents received in acquisition of LLP's)	-	-
(d)	(Increase) / Decrease in non current advances	(624.95)	-
(e)	Purchase of PPE & Intangible Assets	(264.97)	(44.74)
	NET CASH FLOW USED IN INVESTING ACTIVITIES	**(775.33)**	**(191.94)**
III	**CASH FLOW FROM FINANCING ACTIVITIES**		
(a)	Net Proceeds / (Repayment) from Long Term Borrowings (incl. Current Maturities)	(1,374.75)	424.25
(b)	Net proceed from IPO Oremium	2,732.40	
(c)	Net proceed from IPO Capital	342.96	
(d)	Net Proceeds / (Repayment) of Short Term Borrowings	(104.76)	1.89
(e)	Interest & Finance Charges Paid	(287.73)	(167.47)
	NET CASH FLOW GENERATED FROM FINANCING ACTIVITIE	**1,308,12**	**258.67**
	NET INCREASE IN CASH & CASH EQUIVALENTS	(81.36)	132.92
	OPENING CASH AND CASH EQUIVALENTS	302.67	61.10
	CLOSING CASH AND CASH EQUIVALENTS	**221.31**	**194.02**

As per our report of even date attached separately
For G. D. Singhal & Associates
Chartered Accountants
Firm Registration No.:- 017648N

Gagan Deep Singhal
Partner
Membership No. - 098947

Firozpur
Date: 12-11-2026
UDIn:- 26098947AWWPVL4181

For and on behalf of Board

Saurabh Baghi
Managing Director
DIN - 09088101

Kamal Baghi
Director
DIN - 02409735

ABH Healthcare Limited

Notes to the Financial Results for the half year ended 30 September 2026:	
1	The above financial results which are Published in accordance with Regulation 33 of SEBI(Listing Obligation & Disclosure Requirements),2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 12th November, 2026 , the Financial Results have been prepared in accordance with the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act, 2023 read with Rule 7 of Company (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
2	As per MCA Notification dated 16th February, 2015 , Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation , 2009 are exempted from compulsory requirement of adoption of IND-AS.
3	The Statements are prepared in accordance with the requirement of accounting Standards (AS) specified under Section 133 of the Companies Act, 2013 read with rules Companies (Accounts) Rules, 2014
4	All activities of the Company revolve around the main business and as such there is no separate reportable business segment.
5	The figures for the Corresponding previous period/year have been regrouped / reclassified , wherever necessary.
6	The Statutory Auditors have carried out the Limited Review of the above unaudited financial results of the company.
7	There were no exceptional and extra-ordinary items for the reporting period.
8	The Company has raised Rs 3498.19 Lakhs by way of initial public offering (IPO) during the month of August 2026, allotment against the same was made in the month of August 2026. IPO proceeds amount was utilized as per Issue objectives and unutilized amount as on 30th September 2026 have been invested in Bank Deposits.
9	During the half year ended 30th September 2026, the Company have two subsidiary, in the form of JV company namely Five creeks Healthcare LLP and ABH clinics LLP, ABH Healthcare Limited holds 90% of the equity share capital in each company. Consolidated Financial Statement have been prepared using the line by line consolidated method as per Accounting Standard 21: Consolidated Financial Statements read with Para 6 of AS - 27, minority interests in assets / liabilities and minority interests in the income of the group has been separately presented as per AS 21.

For and on behalf of the Board of Directors of
ABH Healthcare Limited

Saurabh Baghi
Managing Director
(DIN No: 09088201)

Kamal Baghi
Director
(DIN No: 08449735)

Place: Ferozpur
Date - 12/11/2026