Ref. No. _____ Date : _____

Date: 14.11.2026

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

SUBJECT: Submission of CA Certificate Regarding Utilisation of Issue Proceeds for the Half-Year Ended September 30, 2026.

Ref: ABH Healthcare Limited (Symbol: ABH)

Dear Sir/Madam,

With reference to NSE Circular No. NSE/CML/2024/23 dated September 05, 2024, please find enclosed herewith the Certificate issued by the Chartered Accountant of the Company regarding the utilisation of issue proceeds for the half-year ended September 30, 2026, for your kind reference.

We request you take the above information on your records.

Thanking you,

Yours faithfully,
For ABH Healthcare Limited

Nikunj Goel

Digitally signed by Nikunj Goel
DN: c=IN, o=Personal, pseudonym=01c6oqldkxfnbh9m5gwt2v7y pj3re48s, 2.5.4.20=8fde67975099a41b5ac2d43fb2f67 e5f283e38b745e4f7305e883585176fced6, postalCode=147001, st=Punjab, serialNumber=51d9a81f85a99d00d49ff478 dbaf0965bf06d19d8bfb19b886a47f1691b9 a067, cn=Nikunj Goel
Date: 2026.11.14 19:08:15 +05'30'

Nikunj Goel
Company Secretary & Compliance Officer

G. D. Singhal & Associates
Chartered Accountants

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

The Board of Directors
ABH Healthcare limited
(Formerly Known as ABH Healthcare Private limited) Martyr Anil Baghi Road, Anil Baghi Hospital City, Firozpur Punjab-152002, India

Sub: Certificate on utilization of fund raised through IPO.

On the basis of verification and examination of the books of "ABH Healthcare limited" ("the Company") and as per the information and explanations provided to us, by the Company, we hereby certify that the Company has utilized the amount as on half yearly ended 30.09.2026, for the purpose of the objects as stated in the Prospectus

(₹ in lakhs)

Sr. No	Objects as disclosed in the Offer document	Amount disclosed in the Offer document	Actual Utilized Amount	Unutilized Amount	Remarks
1	Repayment / prepayment, in part or full, of certain of borrowings	1700.00	1700.00	0	NA
2	Funding of working capital requirements	500.00	500.00	0	NA
3	Funding inorganic growth through unidentified acquisitions and general corporate purposes	861.94	814.86	47.08	NA
4	Issue Expenses	436.25	422.83	13.42	NA

This certificate is issued solely at the request of the Company for the purpose of submission on National Stock Exchange of India (NSE Emerge Platform). This certificate should not be used for any purpose other than intended purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For G.D. Singhal & Associates
Chartered Accountants

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

Gagan Deep Singhal
Partner
Membership No.: 098947
Place: Ferozepur
Date: 12/11/2026
UDIN:- 26098947TZQJCP6540