



Cell: 93626 27161, 98654 15555.

CERTIFICATE ON OUTSTANDING DUES TO CREDITORS AND MSMEs

To,

The Board of Directors,
Hannah Joseph Hospital Limited
134, Lake View Road K.K.Nagar, Madurai,
Tamil Nadu, India, 625020

AND

Capital Square Advisors Private Limited
208, 2nd Floor, AARPEE Centre,
MIDC Road No.11, CTS70,
Andheri - East, Mumbai – 400093
(Capital Square Advisors Private Limited referred to as the “Book Running Lead Manager”.)

Re: Proposed initial public offering of equity shares of face value of Rs. 10/- each(the “Equity Shares” and such offering, the “Offer”) of Hannah Joseph Hospital Limited(the “Company”)

We, M/s A V Subramanian & Co, Chartered Accountants, the present Statutory Auditors of the Company have performed the procedures stated below with respect to amount outstanding to creditors of the Company as on 30th September 2025.

We have performed the following procedures:

- (i) Obtained the schedule of creditors along with outstanding balances, prepared by management of the Company, as on 30th September 2025 bifurcated into two categories (i) outstanding dues of smallscale undertakings (as per the Micro, Small and Medium Enterprises Development Act, 2006) (“Small Scale Creditors”), and (ii) outstanding dues of creditors other than Small Scale Creditors (“Other Creditors”). The creditors were further divided into “material creditors” and “other than material creditors” based on the materiality policy of the Company.
- (ii) Compared the amount outstanding as per the schedule obtained in (i) above with the restated financial statements for period ended March 31, 2025, to confirm the accuracy and completeness of such amounts to the extent applicable along with ledger accounts of creditors, minutes of the meetings of the Board of Directors of the Company, minutes of Annual General Meetings and Extra-Ordinary General Meetings of the Company, minutes of the Meetings of various Committees of the Board of Directors and Bank Statements of the Company for the period ended 30th September 2025.
- (iii) Verified the categories ‘Small Scale Creditors’ and ‘Other Creditors’ from confirmations received from the creditors.





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Based on the above procedures, information and explanations provided by the management of the Company, we confirm:

- (i) As of 30th September 2025, the Company does not owe any amount to any creditor other than as described in **Annexure A**, the summary of which has been provided in **Annexure C**.
- (ii) As of 30th September 2025, the Company does not owe any amount to any micro, small and medium enterprises or other creditors, other than as described in **Annexure B**, the summary of which has been provided in **Annexure C**.
- (iii) As of 30th September 2025, the Company does not owe any amount to any material creditor, other than as described in **Annexure A**, the summary of which has been provided in **Annexure C**. For the purposes of this disclosure, “material creditors” are identified in accordance with the materiality policy adopted by the board of directors of the Company by way of their resolution dated 19th December 2024, wherein a creditor of the Company shall be considered to be material for the purpose of disclosure in the Offer Documents if amounts due to such creditor exceed 10Lakhs.

We have conducted our examination in accordance with the “Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)” (“**Guidance Note**”) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have also complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial information, and Other Assurance and Related Services Engagements.

This certificate is issued for the sole purpose of the Offer and this certificate or any extracts or annexures thereof can be used, in full or part, for inclusion in the draft red herring prospectus, red herring prospectus, prospectus and any other material used in connection with the Offer, and for the submission of this certificate as may be necessary, to any regulatory / statutory authority, stock exchanges, any other authority as may be required and/or for the records to be maintained by the BRLM in connection with the Offer and in accordance with applicable law, and for the purpose of any defense the BRLM may wish to advance in any claim or proceeding in connection with the contents of the offer documents.

We confirm that the information above is true, fair, correct, accurate, not misleading and without omission of any matter that is likely to mislead and adequate to enable investors to make a well-informed decision.

This certificate may be relied on by the BRLM, their affiliates and legal counsel in relation to the Offer

We undertake to update you in writing of any changes in the abovementioned position, until the date the Equity Shares issued pursuant to the Offer commence trading on the stock exchanges. In the absence of any communication from us till the Equity Shares commence trading on the stock exchanges, you may assume that there is no change in respect of the matters covered in this certificate.



A.V. SUBRAMANIAN & CO. Chartered Accountants
166/2 Sathya Sai Nagar, Seshu Mahal road,
Madurai-625003



*CA. A.V. Subramanian, FCA
CA. J. Sumathi, FCA, DISA
CA. Padma Moorvendhan, FCA
CA. R. Kalavathy, FCA
CA. R. Mullai, FCA, DISA*

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Yours faithfully,

**For and on behalf of M/s A V Subramanian & Co
Chartered Accountants
FRN: 010643S**

**Authorized signatory
A Padma
Partner
Membership No.: 223529
UDIN: 26223529LYGIWL5243**

**Place: Madurai
Date: 06/01/2026**



Encl: As above

CC:

**Legal Counsel to the Offer
MV Kini, Law Firm
Kini House, 6/39,
Jangpura B
New Delhi-110014**



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Annexure A

Amounts Due to Creditors as of 30th September 2025

Hannah Joseph Hospital Limited Pharmacy

Sundry Creditors – Pharmacy

S.No	Particulars	Balance as on 30.09.2025
1	Acmees Healthcare Pvt Ltd	42896.00
2	Am Nonwovens	138626.00
3	Anu Life Sciences	104777.00
4	A Piramal Health Care	819390.00
5	Arjo Huntleigh Health Care India Pvt Ltd	273546.00
6	Ashwin Associates Pvt Ltd	12331.00
7	Best and Banting Health Care	43641.00
8	Biolife Medical Systems	314451.00
9	Citric Health Care	122857.00
10	Eloi Health Care	105073.92
11	Falcon Endeavours	86100.00
12	GG Life Care	196672.00
13	GL Health Care	292639.50
14	IV Drugs Zone	1135719.00
15	JMJ Distributors	117980.00
16	Kannan Surgicals Centre	1070845.00
17	Kasiviswanathan Medical Agencies Pvt Ltd	519356.00
18	Lakshmi Medical Devices	125860.00



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 CA. R.Kalavathy, FCA
 CA. R.Mullai, FCA, DISA

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19	Life Care Medical Agency	20272.00
20	Madurai Hospital Suppliers	2322420.00
21	Madurai Lifecare Drugs	1635086.00
22	Madurai Meenakshi Pharma & Surgical	2276055.00
23	Mani's Medical Agencies	7098633.00
24	Muthu's Medical Agencies	1235295.00
25	Nest Bio Pharma	44952.00
26	Rathna Agencies	294479.00
27	Sarojini Enterprises	311114.00
28	Sd Salem Drugs	388017.00
29	Senthil Ganapathy Agencies	862231.00
30	SGS Medicare	12980.00
31	Shan Tech Healthcare	196715.00
32	Shifamed	25200.00
33	Sree Abirami Agencies	334301.00
34	Sree Palaniappa Agencies	371361.00
35	Sri Narayanan Agency	1746592.00
36	Srinivasan Agency	27718.00
37	Sri Vignesh Pharma	152636.00
38	Sri Vinayaga Agencies	406.00
39	Stef Ortho Care	61313.00
40	Surgeons Micro Barrier	58240.00
41	Thambi Medical's Global Drug House	1063172.00
42	The Advanced Medical Systems Inc.,	16661.00



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43	TheivamSurgicals	90763.00
44	Unicorn	477782.00
45	Vaccine Park	1661196.00
46	Vaccine Point	23487.00
47	Vee Care Enterprises	8232.00
48	Veiva Scientific	55719.75
49	Velmurugan Enterprise	16800.00
50	Vinayak Enterprises	114419.50
51	VitamedLogistics Private Limited	57173.00
Grand Total-A		28584181.67

Sundry Creditors – Hospital

S.No	Particulars	Balance as on 30.09.2025
1	A4biotech	25492.00
2	Aadhi Ganapathy Textiles	19700.00
3	Alagar .K-Gardener	6000.00
4	Alagu Enterprises	260953.00
5	Anitha Metals & Kitchenware	22718.00
6	Anjaraipetti - Karthick	276208.00
7	Ant Medical Products	280.00
8	Arteker India Pvt Ltd	88200.00
9	Baxter (I) Pvt Ltd	1.00
10	Best Linen	5694.00



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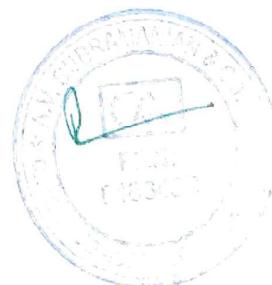
11	Bhargavi Bhargavan Traders	117500.00
12	Cab India Pvt Ltd	64521.00
13	Chick Tailors	5473.00
14	Deimo Medicals &Surgicals	64051.00
15	Dhanalakshmi Sanitary Stores	57729.00
16	Disha Labs	7770.00
17	DynamedEquipments	45045.00
18	Entertainment Network (India) Ltd	73080.00
19	Excellent Traders	308680.00
20	Faith Biotech Pvt Ltd	43400.00
21	Flint Medical	67313.00
22	Fores Bakeries	3947.00
23	Gesco Healthcare Private Limited	97125.00
24	GL Health Care	20827.00
25	Global Vision - HDD CCTV	11854.00
26	Google Ads -Advance	-41314.08
27	Hilfreich Revive	20000.00
28	HP Gas	95180.00
29	Hubert Enviro Care Systems Pvt Ltd - Advance	-118000.00
30	Human Breath Care Solutions	81774.00
31	India Medtronic P Ltd	523740.00
32	Jaya Image Products	26775.00
33	JMJ Distributor	151900.00
34	Joosabs	6072.00





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35	Krish Biologicals	386957.00
36	Kumar Enterprises	26460.00
37	Lakshmi Sundaram Hall - Advance	-160000.00
38	Laptop Shoppe	3900.00
39	Life Science Diagnostics	83328.00
40	Malar Publications Limited	91350.00
41	Mani Mutton Stall	19786.00
42	Manna Sweet & Karam	30243.00
43	Medline Implants	9450.00
44	M.G. Vegetable Suppliers	136244.00
45	MM Agency	4500.00
46	MM Corporation	90367.00
47	Multi Marketing	24320.00
48	National Board of Examinations - DNB Student	67500.00
49	Natural Paper Products	49559.00
50	New Imperial Surgicals	26750.00
51	Nisha (Linen)	89595.00
52	One Glance Software Service Pvt Ltd - Advance	-82010.00
53	PK Sunriso	31320.00
54	Pmis Healthcare	210440.00
55	Primestar Computers	29150.00
56	Radio City - Music Broadcast Ltd	65250.00
57	Rajaguru & Associates	21600.00
58	Rajs Marketing	17838.00





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59	Ruby Foods	11232.00
60	Salem Drugs	12873.00
61	Saravanakumar.N	93920.00
62	Sastha Agency	12163.00
63	Shan Tech Healthcare	20060.00
64	Sharvah Security Bureau	665280.00
65	Shivaji & Co.	6179.00
66	Shree Bhakiya Medical Agencies	12600.00
67	Shri Hari Gases	4297.00
68	SJ Traders	72036.00
69	SM Associates & Media	29000.00
70	Spectramed Healthcare Ltd	1175000.00
71	SPLASH LIFTS	6195.00
72	SS Agencies	13665.00
73	Subbiah Food Services	86420.00
74	Sugaj Medicare Equipments	40000.00
75	Supernova Chemicals	64694.00
76	Suriya Hardware Park	36421.00
77	Suriyakumar- R (HKGarbage)	24500.00
78	Suryan FM - Kal Radio Ltd	99180.00
79	Thulir Appalam-Munisamy	2800.00
80	Vaigai Paints Pvt Ltd	130392.00
81	Varsith Agencies	7200.00
82	Vasantha Prabha(Milk Agency)	85680.00



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83	Veiva Scientific Company	171560.00
84	Veiva Scientific India Pvt Ltd	858000.00
85	Velmurugan Enterprises	18270.00
86	Vinayak Enterprises	54530.00
87	Vishnu Industrial Products	20119.00
	Grand Total-B	7547850.92
	Net Total (Hospital + Pharmacy)	36132032.59

Annexure A

Amounts Due to Material Creditors as on 30.09.2025

S No	Particulars	Balance as on 30.09.2025
1	IV Drugs Zone	1135719.00
2	Kannan Surgicals Centre	1070845.00
3	Madurai Hospital Suppliers	2322420.00
4	Madurai Lifecare Drugs	1635086.00
5	Madurai Meenakshi Pharma & Surgical	2276055.00
6	Mani's Medical Agencies	7098633.00
7	Muthu's Medical Agencies	1235295.00
8	Sri Narayanan Agency	1746592.00
9	Thambi Medical's Global Drug House	1063172.00
10	Vaccine Park	1661196.00
	Total	21245013.00

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Annexure B

Amounts Due to Micro, Small and Medium Enterprises, as of 30.09.2025

S No	Particulars	Balance as on 30.09.2025
1	Am Nonwovens	138626.00
2	Theivam Surgicals	90763.00
	Total	229389.00

Annexure C

Summary of Amounts Due to Micro, Small and Medium Enterprises

As of 30.09.2025, the Company owed a total sum of ₹ 229389 to a total number of 2 micro, small and medium enterprises.

Summary of Amounts Due to Material Creditors

As of 30.09.2025, the Company owed a total sum of ₹ 21245013 to a total number of 10 material creditors.

Summary of Amounts Due to Other Creditors

As of 30.09.2025, the Company owed a total sum of ₹ 14657630.59 to a total number of 126 creditors.

