PROMISING HEALTHY CHILDHOOD

INVESTOR PITCH BOOK

Dr. Shafi’s Advanced Children’s ENT Hospital

ACENT · Cochin, Kerala, India

A 15-bed, premium yet affordable Pediatric & ENT daycare surgical specialty centre — raising ₹10 crore in equity to build a first-of-its-kind dedicated children’s ENT hospital in Kerala.

PROMOTED BY

HADI Healthcare Pvt Ltd

PRIVATE & CONFIDENTIAL

July 2026

THE OPPORTUNITY AT A GLANCE

A proven ENT practice, scaling into a first-of-its-kind children's ENT hospital in Kerala

Dr. Shafi's Advanced Children's ENT Hospital Pvt Ltd is raising **₹10 crore in fresh equity** to expand the 10-year-old Dr. Shafi's Advanced ENT Center into **ACENT** — a 15-bed pediatric & ENT daycare surgical specialty centre in Cochin, serving local and international patients.

₹10 Cr	₹15 Cr	₹25 Cr	40%
EQUITY RAISE	PRE-MONEY VALUATION	POST-MONEY VALUATION	INVESTOR EQUITY (UP TO)

35,000+	3,000+	15	18 mo
PATIENTS TREATED SINCE MAY 2016	SUCCESSFUL SURGERIES PERFORMED	BEDS — DELUXE, SEMI-PRIVATE & RECOVERY	PROJECT COMPLETION TIMELINE

WHY NOW

- **Deep demand** — pediatric ENT is ≈25% of Kerala's surgical volume.
- **First of its kind** — a 15-bed pediatric & ENT surgical centre in Kerala.
- **Medical-tourism gateway** — 10 km from Cochin International Airport.

DEAL CHARACTER

- **100% equity, zero debt** — no bank loans involved.
- **Private placement** under §42 & 62(1)(c), Companies Act 2013 — CA-audited, ROC-filed.
- **Phase-1 revenue-linked incentive** for eligible early investors during construction.

INDEPENDENT VALUATION SUMMARY

Terms anchored to an independent valuation

Every headline term of this offering is linked directly to an **independent Chartered Accountant valuation** of the Company, prepared under the Discounted Cash Flow method.

PARTICULAR	VALUE
Independent CA Valuation	**₹15 Cr**
Fresh Equity Raise	₹10 Cr
Post-Money Valuation	₹25 Cr
Investor Equity	Up to 40%
Valuation Method	**Discounted Cash Flow (DCF)**

₹15 Cr
NET EQUITY VALUE PER THE DCF WORKING

11.70%
WACC APPLIED IN THE VALUATION

5 yrs
EXPLICIT PROJECTION PERIOD PLUS TERMINAL VALUE

Independent valuation prepared by a Chartered Accountant using the Discounted Cash Flow (DCF) method. Detailed valuation report available upon request; the complete working is reproduced in the accompanying Detailed Investment Memorandum.

THE STORY

Children deserve a hospital of their own

Tonsil and adenoid diseases are among the most common **ENT conditions affecting children worldwide**. Untreated, they cause lasting harm to a child's health and quality of life — yet in Kerala, thousands of cases go untreated.

BARRIER 01

Fear of surgery

Parents hesitate over conventional, invasive procedures.

BARRIER 02

Age-related complexities

Younger patients need specialised pediatric protocols.

BARRIER 03

Financial constraints

Affordability keeps families away from quality care.

The answer: the coblation technique

100%

BLOODLESS & PAINLESS PROCEDURE

20 min

DAYCARE SURGICAL PROCEDURE — HOME THE SAME DAY

Faster

MINIMAL DISCOMFORT & FASTER RECOVERY

TRACK RECORD SINCE MAY 2016

A decade of quiet, compounding trust

35,000+	3,000+	10
PATIENTS	SURGERIES	YEARS

THE SOLUTION

ACENT — a premium, child-first ENT hospital

- A **dedicated healthcare facility designed exclusively for children** — warm, playful and friendly, where children are always given top priority.
- A wide range of **outpatient and daycare services** across pediatric subspecialties, medical and surgical.
- Led by internationally practicing ENT & Endoscopic Surgeon **Dr. Muhammed Shafi**, with a highly specialized multidisciplinary team.
- An advanced extension of a **10-year-old daycare surgical center** — expertise, systems and goodwill carried forward.

POSITIONING

15 beds.
Premium *yet* affordable.

Premium care and advanced technology — accessible to all.

Dr. Shafi's Advanced Children's ENT Hospital — dusk view (render)

THE HOSPITAL

Facilities & clinical focus

FACILITIES

- **15 beds** — Deluxe + Semi-Private + Recovery
- **2 Operation Theatres** + 5 Recovery Beds
- **24-hour Pharmacy & Laboratory**
- **Digital X-ray** and Minor OT
- **Pediatric Play Zone** & family-friendly design
- **Coblation & Endoscopic Surgery Suites**
- **Tele-ENT Consultation** & International Patient Desk

FOCUS AREAS

Adenoidectomy
Signature daycare procedure

Tonsillectomy
Coblation-based, bloodless technique

Pediatric Airway & Sinus Surgeries
Endoscopic, minimally invasive

Sleep-Disordered Breathing
Diagnosis to surgical resolution

Allergy & Immunotherapy Support
Comprehensive medical management

Riverside evening view — illuminated facade


Riverside terrace & sunset view

DIFFERENTIATION

Why we are special

ADVANCED COBLATION TECHNOLOGY

Advanced Coblation Technology — a bloodless, painless procedure.

CHILD-FIRST ENVIRONMENT

A child-friendly, playful atmosphere that reduces fear and anxiety.

PROVEN SUCCESS

Over **35,000 patients** and **3,000+ surgeries** in the past 10 years.

MULTIDISCIPLINARY TEAM

An advanced, multidisciplinary team led by Dr. Muhammed Shafi.

DAYCARE FOCUS

Children return home the same day — minimal hospital stay.

ACCESSIBLE & AFFORDABLE

High-quality care within reach of every family.

Patient-centric by design

CHILDCARE TEAM

A dedicated team to reduce anxiety and improve the experience.

TELEMEDICINE

Convenient follow-up care and remote consultations.

INTERNATIONAL CONCIERGE

Visa, travel & accommodation support end to end.

> *"This institution is more than a hospital — it is a promise to every child who deserves a healthier tomorrow."*
>
> DR. MUHAMMED SHAFI P S · MANAGING DIRECTOR

OPERATING MODEL

One brand, two engines

DIVISION 01 · OPD & DIAGNOSTICS

Dr. Shafi's Advanced ENT Center

Consultations, dental, audiology and allergy services — the established front door.

DIVISION 02 · IN-PATIENT & SURGICAL

ACENT — the new hospital

IPD admissions, daycare and overnight surgical procedures.

The patient & referral flow

Patient visits **OPD Centre** › Consultation & **Diagnostics** › Referral & **admission to ACENT** › Daycare surgical **procedure & recovery** › Follow-up at **OPD / Tele-ENT**

5% REFERRAL FEE

Paid by the hospital to the OPD centre for admitted patients.

SHARED STAFF & EQUIPMENT

Efficiency across divisions, kept under **separate accounts**.

UNIFIED OVERSIGHT

Strategic oversight and brand synergy under Dr. Shafi's Advanced Children's ENT Hospital Pvt Ltd.

MARKET POTENTIAL

Cochin — the gateway market

Proposed riverside site, Cochin — 4.5 km from Athani Junction, 10 km from Cochin International Airport

10 km

FROM COCHIN INTERNATIONAL AIRPORT

NH17 & NH66

EASY HIGHWAY ACCESS

Cochin — the business and healthcare capital of Kerala — attracts both local and international patients. The hospital offers **complimentary airport transfers** for eligible international patients and participates in **international expos and campaigns**.

— Multilingual staff — **Arabic, Hindi, English**

— Multi-language website & travel desk

— Multi-cuisine restaurant · strict hygiene standards

> **≈25% of surgical volume** in Kerala is pediatric ENT — deep local demand beneath the medical-tourism upside.

FINANCIAL OVERVIEW

A ₹10 crore project, funded entirely by equity

Civil & Construction	30%
Land	20%
Medical Equipment & Technology	20%
Operational Setup & Working Capital	20%
Marketing & Promotions	10%

No bank loans. 100% equity-based funding — a transparent, flexible, high-return structure with investor-friendly payment options.

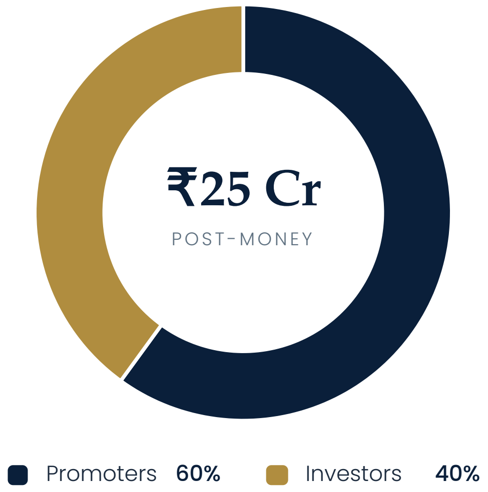
Setup cost breakdown

CATEGORY	ALLOCATION	ESTIMATED COST (₹ CR)
Land (50 cents)	20%	2.0
Construction (15,000 sq ft hospital building)	30%	3.0
Medical Equipment & Technology	20%	2.0
Operational Setup & Working Capital	20%	2.0
Marketing & Promotions	10%	1.0
Total		**10.0**

FINANCIAL OVERVIEW

Capitalization & terms

PARTICULARS	AMOUNT / SHARE
Existing paid-up capital	₹0.50 Cr
Pre-money valuation	₹15 Cr
Fresh capital raise	₹10 Cr
Post-money valuation	**₹25 Cr**
Promoter holding after raise	60%
Investor holding (up to)	40%



Governance. Valuation certified by a Chartered Accountant; share allotments via private placement under Sections 42 & 62(1)(c) of the Companies Act, 2013 — CA-audited allotments and ROC filings at every round. The final issue price, securities premium and number of shares shall be determined by the Board based on the independent Chartered Accountant valuation and in accordance with the Companies Act, 2013.

₹1,00,000
MINIMUM INVESTMENT

12 mo
CONTRIBUTION WINDOW FROM JULY 2026 · FIRST-COME, FIRST-SERVED

1%
REFERRAL REWARD — DISCOUNT PER REFERRAL

INVESTMENT PROPOSITION

Investment options & the investor timeline

INVESTMENT AMOUNT	EQUITY STAKE	CHARACTER
₹10,00,000 (₹10 Lakh)	**0.4%**	Entry participation
₹20,00,000 (₹20 Lakh)	**0.8%**	Core participation
₹50,00,000 (₹50 Lakh)	**2.0%**	Anchor participation
₹1,00,00,000 (₹1 Crore)	**4.0%**	Lead participation

Equity stakes computed on the post-money valuation of ₹25 crore.

JULY 2026

Funding window opens

Phase-1 investors begin earning a monthly revenue share of the running clinic's gross revenue.

ON REACHING ₹2.5 CRORE

Phase 2 — equity lock-in

Subsequent investments are equity-only; final issue price, securities premium and share count to be determined by the Board per the independent CA valuation and the Companies Act, 2013.

DECEMBER 2027

Hospital launch — dividend model begins

Revenue share concludes; returns shift to dividends.

DECEMBER 2027 ONWARDS

Profit distribution & buy-back options

Target dividend distribution of ≈20–25% of annual profits from month 18, subject to profitability, Board recommendation and shareholder approval; indicative buy-back from year 5.

INVESTMENT PROPOSITION

Phase 1 — the revenue-linked incentive

The first **₹2.5 crore** bridges the land advance, design and early construction — and earns a monthly share of the running clinic's gross revenue while the hospital is built.

INVESTMENT	MONTHLY REVENUE SHARE	DURATION
₹10,00,000	**1%** of monthly gross revenue	Until the ₹2.5 Cr target is reached
₹20,00,000	**2%** of monthly gross revenue	Until the ₹2.5 Cr target is reached
₹30,00,000	**3%** of monthly gross revenue	Until the ₹2.5 Cr target is reached
Total revenue-share pool	**Up to 25%**	**During the 15–18 month window**

PAYMENT SOURCE

The running clinic's operations — Dr. Shafi's Advanced ENT Center.

PAYOUT CYCLE

Monthly or quarterly, at the investor's preference.

TAX TREATMENT

Subject to TDS at 10% as per prevailing rules.

After the target. Once ₹2.5 crore is achieved, further investments are equity-only. From the launch in December 2027, the revenue share ends and returns transition to the dividend model.

INVESTMENT PROPOSITION

An illustration of early-investor returns

WORKING ASSUMPTIONS

- Average clinic revenue: **₹10 lakh per month**
- Investor commitment: **₹10,00,000** (1% share)
- Window: **18 months — July 2026 to December 2027**

MONTHLY PAYOUT

₹10,000 / month

1% of ₹10,00,000 monthly gross revenue

WHAT THAT ADDS UP TO

₹1.2 L

PER YEAR — ILLUSTRATIVE ANNUAL CASH YIELD ON CURRENT CLINIC REVENUE

₹1.8 L

TOTAL OVER 18 MONTHS — ≈18%

...and at launch the investor still holds a **0.4% equity stake** — the revenue share was the bridge, not the destination.

Advantages for early investors

PASSIVE INCOME

Payouts from day one of participation.

CONVERSION UNDER THE INVESTMENT AGREEMENT

Phase-1 amounts convert to hospital equity.

TRANSPARENT REPORTS

Revenue statements on every payout cycle.

BLENDED RETURN

Illustrative interim cash yield plus equity upside.

PROJECTED FINANCIALS

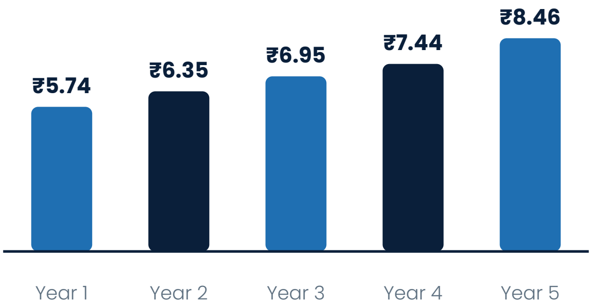
Revenue streams & five-year outlook

AVERAGE ANNUAL REVENUE OVER 8 YEARS

Daycare surgeries & procedures	3.5 Cr
International patient packages	1.5 Cr
Outpatient consultations	1 Cr
Ancillary services — pharmacy, diagnostics	1 Cr

Four complementary lines averaging **₹7.0 crore per year**.

YEAR	REVENUE (₹ CR)	PROFIT BEFORE TAX (₹ CR)	NET PROFIT (₹ CR)
Year 1	5.74	2.75	2.06
Year 2	6.35	3.19	2.39
Year 3	6.95	3.59	2.69
Year 4	7.44	4.03	3.02
Year 5	**8.46**	**4.92**	**3.68**



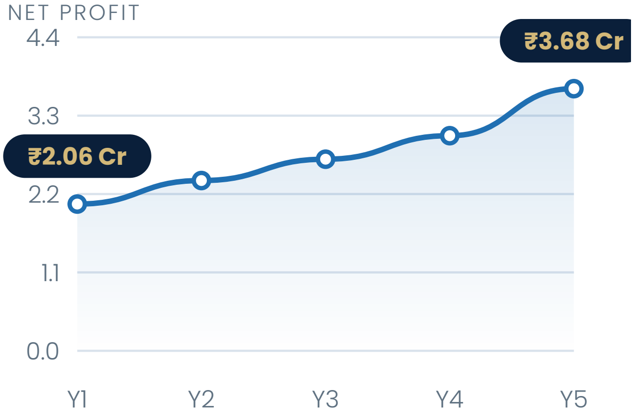
Projected revenue ramp (₹ crore) — Years 1–5

Break-even expected within 6 years of launch (FY 2032) — on a zero-debt balance sheet.

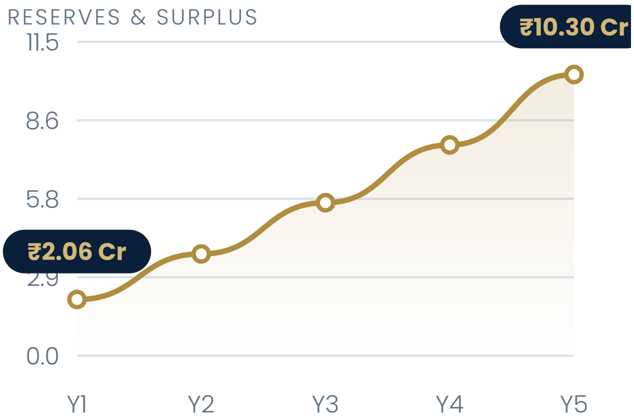
PROJECTED FINANCIALS

The five-year growth curve

Total hospital revenue — ₹5.74 crore (Year 1) to ₹8.46 crore (Year 5)



Net profit after tax: ₹2.06 Cr → ₹3.68 Cr



Reserves & surplus: ₹2.06 Cr → ₹10.30 Cr

All points are annual values from the updated Chartered Accountant valuation. Complete five-year statements, valuation and schedules appear in the accompanying Detailed Investment Memorandum.

RETURNS & EXIT

Exit & ROI options

OPTION 01

Graduated buy-back

Indicative buy-back opportunity between **Year 5 (1.5×)** and **Year 10 (2.0×)** of the invested amount, subject to the Companies Act, Board approval, distributable reserves and applicable regulations.

OPTION 02

Dividend income

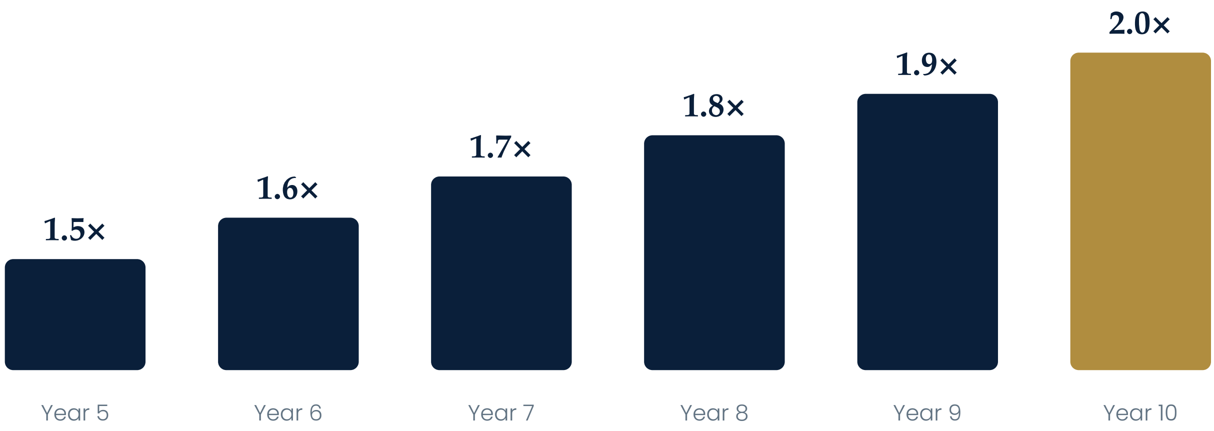
From **18 months** after launch — target distribution of **≈20–25% of annual profits**, subject to profitability, Board recommendation and shareholder approval.

OPTION 03

Hold the equity

Long-term ownership of a first-of-its-kind dedicated pediatric ENT surgical centre in Kerala.

The buy-back ladder



Indicative buy-back multiple on invested amount, by exit year

Reading the ladder. A ₹10 lakh investor exiting in Year 5 receives ₹15 lakh; waiting until Year 10 yields ₹20 lakh — in both cases after Phase-1 revenue share (for early investors) and dividends from month 18.

EXECUTION

Eighteen months to the first patient

PHASE	SCOPE	TIMELINE
Phase 1	Planning & Approvals	July – September 2026
Phase 2	Construction & Equipment	September 2026 – September 2027
Phase 3	Recruitment & Training	September – December 2027
Phase 4	**Marketing & Launch**	**December 2027**

Marketing that compounds

LOCAL OUTREACH

Pediatrician partnerships, school programs, community health camps.

INTERNATIONAL

Medical-tourism agencies in the Middle East & Maldives, digital campaigns, healthcare expos.

BRANDING

Multi-language website, patient testimonials, centre-of-excellence positioning.

JUL – SEP 2026
Planning & approvals — funding window opens in parallel

SEP 2026 – SEP 2027
Construction & equipment — 15,000 sq ft riverside build

SEP – DEC 2027
Recruitment & training of the clinical team

DEC 2027
Launch — the dividend era begins

THE CASE

Why this is a strong investment

ESTABLISHED BRAND

A **10-year-old trusted practice** — over **35,000 patients** treated and **3,000+ surgeries** performed.

DEEP SPECIALTY DEMAND

Pediatric ENT ≈**25% of surgical volume in Kerala**.

ZERO-DEBT CAPITAL STRUCTURE

No lender claims ahead of shareholders.

TRANSPARENT REPORTING

Monthly reports and audited financials for investors.

Leadership presence in Dubai & Kerala — connecting Gulf-based patient communities directly to the hospital's international patient desk.

What success looks like

70%

OCCUPANCY EXPECTED WITHIN THE FIRST YEAR OF OPERATIONS

10%

OF INDIA'S PEDIATRIC MEDICAL-TOURISM MARKET TARGETED WITHIN 3 YEARS

2 yrs

TO ESTABLISH ACENT AS A WORLD-CLASS PEDIATRIC ENT HOSPITAL

> *"With compassion, precision, and innovation, we redefine pediatric ENT care for the next generation."*

DISCLOSURE

Risk factors

As with any healthcare venture, an investment in ACENT involves risks. Prospective investors should consider, among others, the following:

- **Project execution risk** — delivery of a greenfield facility depends on effective project management and vendor performance.
- **Regulatory approvals** — licences, clearances and healthcare regulations must be obtained and maintained on schedule.
- **Construction timeline** — delays in civil works or equipment installation could defer the launch and the start of revenue.
- **Medical tourism demand** — international patient volumes are sensitive to travel, economic and geopolitical conditions.
- **Healthcare reimbursement risk** — changes in insurance, reimbursement or pricing frameworks may affect realized revenue.

Note. This summary is illustrative and not exhaustive. Prospective investors should review the Private Placement Offer Letter and definitive agreements, and seek independent professional advice before investing.

NEXT STEP

Join us in building a first-of-its-kind dedicated children's ENT hospital in Kerala.

The equity value of ₹15 crore represents the fair pre-money valuation of the Company immediately prior to the proposed equity infusion of ₹10 crore. Minimum investment ₹1,00,000 · 12-month contribution window from July 2026 · allotment on a first-come, first-served basis · 1% referral discount per referral. The complete financial workings — valuation, five-year statements and schedules — are presented in the accompanying Detailed Investment Memorandum.

PROMOTER & MD

Dr. Muhammed Shafi P S

drshafipgi@gmail.com
+91 99951 58815 (IND)
+971 54 7363 745 (UAE)
+971 55 3859 003 (UAE)

GENERAL MANAGER

Nisamudheen P S

nisamaaliya@gmail.com
+91 81379 48166

ASSISTANT MANAGER

Mr. Afsar

info.managershafis@gmail.com
+91 70125 33910

Dr. Shafi's Advanced Children's ENT Hospital Pvt Ltd

Cochin, Kerala, India · Promising Healthy Childhood

"Together, let's build Kerala's first dedicated Children's ENT Hospital."