

28<sup>th</sup> May, 2026

To,  
Corporate Relations Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400 001

Scrip Code: 524723

**Subject: Statement of Deviation(s) and/or Variation(s) pursuant to Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("LODR") for the quarter ended on 31<sup>st</sup> March, 2026.**

Respected Authorities,

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with applicable SEBI Circulars issued from time to time, we hereby submit that the Company had allotted equity shares on preferential basis for consideration other than cash, being swap of shares.

Since the aforesaid preferential allotment was undertaken against share swap / acquisition consideration and no cash proceeds were raised by the Company from the said issuance of equity shares, there were no proceeds available for utilisation.

Accordingly, the Statement of Deviation(s) or Variation(s) in utilisation of funds under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company for the quarter ended 31<sup>st</sup> March, 2026.

You are requested to kindly take the above information on record.

Thanking You,

**For and on behalf of Arvaya Healthcare Limited  
(Formerly known as Bijoy Hans Limited)**

**Kaushal Shah  
Managing Director  
DIN: 02175130**