August 12, 2026

To,
The Secretary,
Listing Department
Bombay Stock Exchange Ltd
Phiroze Jeejeebhoy Towers,
Street, Mumbai – 400 001

Reference: Scrip Code: 524723/ ISIN: INE491D01017

Subject: Outcome of Meeting of Board of Directors of Arvaya Healthcare Limited (Formerly Known as Bijoy Hans Limited) ("the Company") in accordance with Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulation")

Respected Authorities,

Pursuant to the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the meeting of the Board of Directors of the Arvaya Healthcare Limited (Formerly Known as Bijoy Hans Limited) **("Company")** held today i.e. **Wednesday, August 12, 2026** through video conferencing/other audio-visual has inter alia, considered and approved the following amongst other items of agenda:

1. Approved Material Related Party Transaction(s) of the Company.

The Board of Directors approved the material related party transaction(s) of the Company for the financial year 2026-27, together with the recommendation of the Audit Committee thereon, in terms of Section 188 of the Companies Act, 2013 and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") subject to the approval of shareholders in ensuing Annual General Meeting.

It was noted that, in terms of Regulation 23(1) of the Listing Regulations, a transaction with a related party is considered "material" if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year exceeds ₹1,000 crore or 10% of the annual consolidated turnover of the Company as per the last audited financial statements, whichever is lower.

Sr. No.	Name of the Related Party	Relationship	Nature of Transaction	Transaction Amount in Rs	Financial Year
1.	Agri One India Ventures LLP	Promoter of the Company.	As per Section 188 and RPT policy of the Company	40 crores	2026-2027
2.	UG Patwardhan Services Private Limited	Promoter of the Company	As per Section 188 and RPT policy of the Company	40 crores	2026-2027
3.	Kaushal Uttam Shah	Promoter of the Company	As per Section 188 and RPT policy of the Company	40 crores	2026-2027
4.	GTT Data Solutions Limited	The company belongs to same Promoter Group	As per Section 188 and RPT policy of the Company	40 crores	2026-2027
5.	SMCV Management Services Private Limited	The company belongs to same Promoter Group	As per Section 188 and RPT policy of the Company	50 crores	2026-2027

6.	Tec pool Solutions Private Limited	Wholly owned subsidiary	As placed before the Board	40 crores	2026-2027
7	Health secure Hospitals Private Limited	Wholly owned subsidiary	As placed before the Board	40 crores	2026-2027
8	Arvaya Healthtech & Wellness Private Limited	Wholly owned subsidiary	As placed before the Board	40 crores	2026-2027
9	Sushodha Institute of Gastroenterology Private Limited	Related Party	As placed before the Board	40 crores	2026-2027

2. **Approved the appointment of CS Guinea Agrawal as Company Secretary of Arvaya Healthtech & Wellness Private Limited, a Wholly owned subsidiary of the Company.**

It was informed that Arvaya Healthtech & Wellness Private Limited ("AHWPL"), a Wholly owned subsidiary of the Company, proposes to appoint CS Guinea Agrawal Company Secretary and Key Managerial Personnel of its Wholly Subsidiary i.e. Arvaya Healthtech & Wellness Private Limited.

Further, it was informed that in terms of the proviso to Section 203(3) of the Companies Act, 2013, a whole-time Key Managerial Personnel is restricted from holding office in more than one company at the same time, except that such person may hold office as a Key Managerial Personnel in one or more of its subsidiary companies. As AHWPL is a wholly owned subsidiary of the Company, CS Guinea Agrawal is eligible to be appointed as its Company Secretary while continuing to hold office as Company Secretary of the Company.

The board considered and approved the appointment of CS Guinea Agrawal as Company Secretary of Arvaya Healthtech & Wellness Private Limited a subsidiary of the Company.

3. **Considered and approved the appointment of Mr. Rahul Ravindra Mayur as Additional Director (Non-Executive Independent Director) on the Boards of Arvaya Healthtech & Wellness Private Limited, Health Secure Hospitals Private Limited and Tec-Pool Solutions Private Limited, being subsidiaries of the Company.**

It was proposed to appoint Mr. Rahul Ravindra Mayur, Additional Director (Non-Executive Independent Director) of the Company (DIN:09203474), as an Additional Non-Executive Independent Director on the Boards of the following subsidiaries of the Company:

(i) Arvaya Healthtech & Wellness Private Limited; (ii) Health Secure Hospitals Private Limited; and (iii) Tec-Pool Solutions Private Limited (collectively, the "Subsidiary Companies").

Further it was informed that, in terms of Regulation 24(1) of the Listing Regulations, at least one Independent Director on the Board of Directors of a listed entity is required to be a director on the Board of Directors of an unlisted "material subsidiary", whether or not such subsidiary is incorporated in India. The board noted the same and after discussion approved the appointment of Mr. Rahul Ravindra Mayur as an Additional Director (Non-Executive Independent Director) on the board of the respective 3 subsidiary companies of Arvaya Healthcare Limited

4. **Considered and adopted the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended 30th June, 2026.**

Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2026.

The said Unaudited Financial Results prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") together with the Limited Review Report are enclosed herewith.

These results are also being uploaded on the Company's website at https://www.arvayahealth.com/

5. **Took note of the Annual Secretarial Compliance Report for the financial year ended 31st March, 2026.**

The Annual Secretarial Compliance Report for the financial year ended 31st March 2026 placed before the Board of Directors issued by the Practicing Company Secretary M/s. SKGK & Associates, LLP in accordance with Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the applicable SEBI circulars The Board took note of the Annual Secretarial Compliance Report for FY 2025-26.

6. **Took of the Secretarial Audit Report of the Company for the financial year ended 31st March, 2026.**

The Secretarial Audit Report in Form MR-3 for the financial year ended 31st March, 2026, issued by the Practicing Company Secretary M/s. SKGK & Associates, LLP pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, for inclusion in the Board's Report forming part of the Annual Report of the Company placed before the Board for its review and consideration. The board reviewed and noted the same.

7. **Considered and approved the calling of the Annual General Meeting of the Company.**

It was proposed to convene the 41st Annual General Meeting ("AGM") of the Company for the financial year ended 31st March, 2026, as on Monday, 21st September, 2026 in terms of Section 96 of the Companies Act, 2013.

8. **Considered and approved the appointment of Scrutinizer for the e-voting process in relation to the ensuing Annual General Meeting.**

It was informed to the board that, pursuant to Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, and Secretarial Standard-2, it was required to appoint a Scrutinizer for scrutinizing the remote e-voting and e-voting at the meeting process in relation to the ensuing Annual General Meeting in a fair and transparent manner.

In light of this the board hereby appointed Mr Chinmay Mohan Lele Practicing Company Secretary as a scrutinizer for scrutinizing the remote e-voting and e-voting at the meeting process in relation to the ensuing Annual General Meeting.

9. **Considered and approved the reconstitution of the Nomination and Remuneration Committee of the Company.**

It was proposed to reconstitute the Nomination and Remuneration Committee ("NRC") of the Company by inducting Ms. Manali Pandit, Non-Executive [Independent] Director (DIN:11495478), in place of Mr. Salil Shetty, CEO & Executive Director, who was proposed to step down from the NRC.

It was informed that, under Section 178(1) of the Companies Act, 2013, the NRC was required to consist of three or more non-executive directors, and under Regulation 19(1) of the Listing Regulations, the NRC was required to comprise at least three directors, all of whom should be non-executive, with not less than two-thirds being independent directors. As Mr. Salil Shetty an Executive Director, his continuance on the NRC was not in conformity with the composition norms under Section 178(1) and Regulation 19(1); his replacement by Ms. Manali Pandit accordingly also cures this compliance gap. Further, Ms. Manali Pandit, Non-Executive and Independent Director having DIN: 11495478 informed her designation and DIN for the record and for the requisite disclosure to the Stock Exchange(s) under Regulation 30 read with Part A of Schedule III of the Listing Regulations. The board reviewed the recommendation of NRC for induction of Ms. Manali Pandit and approved her appointment as a member of the committee in place of Mr. Salil Shetty according to the compliance of Regulation 19(1) of SEBI (LODR)Regulations.

10. **Authorized a Key Managerial Personnel under Regulation 30(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

It was informed that, in terms of Regulation 30(5) of the Listing Regulations, the Board of Directors of a listed entity was required to authorise one or more Key Managerial Personnel for the purpose of determining materiality of an event or information and for the purpose of making disclosures to the Stock Exchange(s) under Regulation 30, and that the contact details of such personnel are required to be disclosed to the Stock Exchange(s) and disseminated on the Company's website.

To consider above, it was proposed that Mr. Kaushal Uttam Shah, Managing Director (DIN: 02175130) Managing Director, being a Key Managerial Personnel of the Company under Section 203 of the Companies Act, 2013, for the purpose of disclosure to the Stock Exchange(s) under Regulation 30 of Listing Regulations.

11. **Considered and approved the Directors' Report of the Company for the financial year ended 31st March, 2026.**

The draft Directors' Report for the financial year ended 31st March, 2026, prepared in accordance with Section 134(3) of the Companies Act, 2013 read with Rule 8/8A of the Companies (Accounts) Rules, 2014 was placed before the board of directors for its consideration and approval. The board approved the same.

12. **Considered and approved the Management Discussion and Analysis Report of the Company for the financial year ended 31st March, 2026.**

The board the draft Management Discussion and Analysis Report ("MD&A") for the financial year ended 31st March, 2026, prepared in terms of Regulation 34(2)(e) read with Schedule V, Part B, of the Listing Regulations, for inclusion in the Annual Report of the Company placed before the board of directors for its consideration and approval. The board approved the same.

13. **Considered and approved the appointment of Mr. Salil Shetty as Director on the Board of SMCV Management Services Private Limited.**

It was proposed to appoint Mr. Salil Shetty, CEO & Executive Director of the Company (DIN: 07424136), as a Non-Executive Director on the Board of SMCV Management Services Private Limited ("SMCV"), consistent with the appointments of Mr. Kaushal Shah, Managing Director, and Mr. Abhiram Rangnath, Chief Financial Officer, as Non-Executive Directors of SMCV approved at the Board Meeting held on 11th July, 2026.

Further, it was informed that the appointment should be subject to receipt of consent in Form DIR-2, a declaration of eligibility under Section 164 of the Companies Act, 2013, subject to the approval by the Board of Directors of SMCV, and compliance with Sections 152 and 161 of the Companies Act, 2013 and the Articles of Association of SMCV, including regularisation at the annual general meeting of SMCV, if appointed as an Additional Director. The board took note of the same and approved the appointment of Mr. Salil Shetty as Non-Executive Director on the Board of SMCV Management Services Private Limited ("SMCV"),

14. **Considered and approved the appointment of Mr. Abhiram Ranganath as Director on the Board of Wholly Owned Subsidiary.**

It was proposed for the appointment of Mr. Abhiram Ranganath, Chief Financial Officer (CFO) of the Company (DIN: 11780518), as a Director on the Board of proposed Wholly Owned Subsidiary. Further, it was informed that the process of reservation of name approval of the proposed wholly owned subsidiary would be carried out. The board took note of the same and approved the appointment of Mr. Abhiram Ranganath as a Director on the board of proposed wholly owned subsidiary.

15. Considered and approved the appointment of Mr. Salil Shetty as Director on the Board of Wholly Owned Subsidiary.

It was proposed for the appointment of Mr. Salil Sriram Shetty, CEO & Executive Director of the Company (DIN:07424136), as a Director on the Board of proposed Wholly Owned Subsidiary. Further, it was informed that the process of reservation of name approval of the proposed wholly owned subsidiary would be carried out. The board took note of the same and approved the appointment of Mr. Salil Shetty as a Director on the board of proposed wholly owned subsidiary.

16. Considered the name of Directors liable to retire by rotation at the ensuing 41st Annual General Meeting of the Company, as per Companies Act, 2013

It was informed to the board that as per the requirements of Section 152 of the Companies Act, 2013, the Board of Directors of the Company consists of 6 Directors out of which 3 Directors are Independent Directors. Thus, out of the balance 3 Non-Independent Directors, two third of directors, would be directors who were liable to retire by rotation. Further to note that since, there were no permanent Directors on the Board of the Company, 2 being two-third of 3 non-independent directors were liable to retire by rotation. Out of these 3 directors, one-third of the directors who had been longest in the office since their last appointment would be liable for retirement by rotation at ensuing 41st Annual General Meeting and where such one third number was neither three nor a multiple of three, then, the number nearest to one-third, would be retire from office. Accordingly, 1 Directors will retire by rotation at the ensuing 41st Annual General Meeting.

Mr. Salil Shetty, Mr. Kaushal Shah and Mr. Anilkumar Bidari are the directors liable to retire and accordingly one of whom shall be liable for retire by rotation. It was proposed that Mr. Kaushal Uttam Shah would retire at ensuing Annual General Meeting, who was deemed to being the longest in the office and therefore, he would retire by rotation at the ensuing 41st Annual General Meeting of the Company and to note that he being eligible for reappointment, have offered himself for reappointment. The board took note the same and approved the appointment of Mr. Kaushal Shah as a Managing Director of the company liable to retire by rotation subject to the approval of shareholder in the ensuing 41st Annual General Meeting of the Company.

To take on record Certificate of Compliance on payment of statutory liabilities of the Company and compliance of all acts, laws, rules and regulations and such other statues as may be in force from time to time and applicable to the Company, for the quarter ended June 30, 2026.

17. Approved For Incorporation of a Wholly Owned Subsidiary of the Company

It was informed to the Board that in order to expand the business operations, it was proposed to incorporate a new Private Limited Company in India as a Wholly Owned Subsidiary (WOS) of the Company having main objects as to act as a Direct Insurance Brokers in General and Life Insurance, as defined under The Insurance Regulatory and Development Authority of India (Insurance Brokers) Regulations, 2018.

The proposed Wholly Owned Subsidiary would be an initial Authorized Share Capital and an Initial Paid-up Share Capital as per the IRDA Regulations 2018 and which would be fully subscribed by the Company along with its nominee shareholder.

The Board was further informed that pursuant to the provisions of Section 177 of the Companies Act, 2013 read with Regulation 30 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the proposal was placed before the Audit Committee at its meeting held on 12th August 2026. The Audit Committee evaluated the proposal and recommended the incorporation of the Wholly Owned Subsidiary to the Board for its approval. The board took note of the same and approve the proposed incorporation of the Wholly Owned Subsidiary.

The meeting of Board of Directors of the Company commenced at 4.00 p.m. and concluded at 7.00 p.m.

We request you to kindly take the same on your record.

Thanking you,

Yours faithfully,

For and On Behalf Of
Arvaya Healthcare Limited
(Formerly Known as Bijoy Hans Limited)

KAUSHAL UTTAM SHAH
Digitally signed by KAUSHAL UTTAM SHAH
Date: 2026.08.12 19:26:10 +05'30'

Kaushal Uttam Shah
Managing Director
DIN: 02175130
Place: Pune

Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Aravaya Healthcare Limited (Formerly Known as Bijoy Hans Limited) for the Quarter ended 30th June 2026, pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors,

Arvaya Healthcare Limited

(Formerly Known as Bijoy Hans Limited)

Introduction

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of ARVAYA HEALTHCARE LIMITED (Formerly Known as Bijoy Hans Limited) ("the Company") for the quarter ended 30th June 2026, together with the notes thereon ("the Statement"), 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").

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 the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 (as amended) read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

Auditor's Responsibility

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 consists of making inquiries of company's personnel responsible for financial & accounting matters and applying analytical & other review procedures to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results has not been prepared in accordance with recognition and measurement principles laid down in the aforesaid Ind AS 34 and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For
KHIRE KHANDEKAR & KIRLOSKAR
CHARTERED ACCOUNTANTS
FRN: 105148W

KHIRE KHANDEKAR & KIRLOSKAR CA FRN-105148W SANGLI CHARTERED ACCOUNTANTS

K. G. PHATAK
Partner
M. No.: 104106
Place: Sangli
Date:12/08/2026
UDIN:26104106BEHPSM592

ARVAYA HEALTHCARE LIMITED
(Formerly Known as BIJOY HANS LIMITED)
CIN: L86100AS1985PLC002323

Reg. Office- NIRVANA Co Working Spaces, Mezzanine floor, Itag Plaza, ABC, G S Road, Guwahati, Dispur, Kamrup, Gmc, Assam , India 781005
Ph No: +91 7066670199 Email: compliance@arvayahealth.com Website:www.arvayahealth.com

Unaudited Standalone Financial Results For The Quarter Ended 30th June, 2026

RS In Lacs

SR No.	Particulars	Quarter Ended			Year Ended
		Q1 FY 26-27 30-06-2026	Q4 FY 25-26 31-03-2026	Q1 FY 25-26 30-06-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
I	**Revenue from operations**	10.00	-	-	-
II	**Other income**	6.17	6.61	3.41	16.98
III	**Total Income (I + II)**	**16.17**	**6.61**	**3.41**	**16.98**
IV	**Expenses:**				
	Cost of materials consumed	-	-	-	-
	Purchases of stock-in-trade	0.00	-	-	0.0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	-	-	0.0
	Employee benefits expense	79.20	31.20	2.43	46.77
	Finance costs	14.39	0.00	-	0.20
	Depreciation and amortisation expense	-	-	-	0.00
	Other expenses	11.15	38.76	26.27	89.75
	Total Expenses	**104.73**	**69.96**	**28.70**	**136.71**
V	**Profit before exceptional items and tax (III - IV)**	(88.57)	(63.35)	(25.29)	(119.73)
VI	**Exceptional items** - Profit On Sale of Property Plant & Equipment	-	-	-	-
VII	**Profit before tax (V - VI)**	(88.57)	(63.35)	(25.29)	(119.73)
VIII	**Tax expense:**				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	-	-	-
	(3) Income tax relating to earlier Years	-	-	-	-
IX	**Profit for the period (VII - VIII)**	(88.57)	(63.35)	(25.29)	(119.73)
X	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified	-	-	-	-
XI	**Total Comprehensive Income for the period (IX + X)**	**(88.57)**	**(63.35)**	**(25.29)**	**(119.73)**
XII	Paid Up Equity Share Capital	4,802.19	4,802.19	750.00	4,802.19
XIII	Face Value Of Equity Shares	10.00	10.00	10.00	10.00
XIV	Earnings per equity share (for continuing operations) - Basic	(0.18)	(0.63)	(0.53)	(1.18)
XIV	Earnings per equity share (for continuing operations) - Diluted	(0.18)	(0.63)	(0.53)	(1.18)

ARVAYA HEALTHCARE LIMITED
(Formerly Known as BIJOY HANS LIMITED)

ARVAYA HEALTHCARE LIMITED

Mr. Kaushal Uttam Shah
Managing Director
DIN: 02175130
Place: Pune
Date: 12/08/2026

Notes To Standalone Financials

1. The standalone financial results of the Company for the **quarter ended June 30, 2026** have been reviewed and recommended by the **Audit Committee** and approved by the **Board of Directors** of the Company at their respective meetings held on **August 12, 2026**.

2. **Change in Name of the Company**

   Pursuant to approval granted by the Registrar of Companies, Ministry of Corporate Affairs, the name of the Company has been changed from **"Bijoy Hans Limited"** to **"Arvaya Healthcare Limited"** with effect from **May 11, 2026**, consequent to which the Memorandum of Association and Articles of Association of the Company stand amended accordingly.

3. **Increase in Authorised Share Capital**

   The Board of Directors of the Company, at its meeting held on **March 17, 2026**, approved the increase in the Authorised Share Capital of the Company from **₹60,00,00,000 (Rupees Sixty Crores Only)**, divided into **6,00,00,000 (Six Crore) equity shares of ₹10/- each**, to **₹200,00,00,000 (Rupees Two Hundred Crores Only)**, divided into **20,00,00,000 (Twenty Crore) equity shares of ₹10/- each**, **Subsequently** the same was approved by the shareholders on April 19, 2026.

4. Previous period figures have been regrouped / reclassified wherever necessary to conform to the current period's classification and presentation, in accordance with **Ind AS 1 – Presentation of Financial Statements.**

For and on behalf of
ARVAYA HEALTHCARE LTD
(Formerly Known as BIJOY HANS LTD)

Mr. Kaushal Uttam Shah
Managing Director
DIN: 02175130
Date: 12/08/2026
Place: Pune

ARVAYA HEALTHCARE LIMITED

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Arvaya Healthcare Limited (formerly known as Bijoy Hans Limited) for the Quarter ended 30th June 2026, pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Arvaya Healthcare Limited
(formerly known as Bijoy Hans Limited)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Arvaya Healthcare Limited** (formerly known as Bijoy Hans Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended on 30th June 2026 ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').

2. The Holding Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). 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 of interim financial information consists of making inquiries, primarily of the persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does

not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Entity	**Name**	**Relationship**
Holding Company	Arvaya Healthcare Limited (formerly known as Bijoy Hans Limited)	Listed Entity
Subsidiary	Arvaya Healthtech and Wellness Private Limited	Wholly Owned Subsidiary of AHL
Subsidiary	Tec-pool Solutions Private Limited	Wholly Owned Subsidiary of AHL
Subsidiary	Health Secure Hospitals Private Limited	Wholly Owned Subsidiary of AHL
Step-down Subsidiary	Health Secure Hospital Care & Solution Private Limited	Subsidiary of Health Secure Hospitals Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Consolidated Financial Results prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **Other Matters:**

(i) The unaudited standalone financial results of Tec-pool Solutions Private Limited, included in the Statement, have been reviewed by other auditors, whose review report has been furnished to us by the Management. The unaudited financial results of Tec-pool Solutions Private Limited, before consolidation adjustments, reflect total revenues of ₹ 2 Lacs, total Net profit before tax of ₹ 1.96 lacs and total comprehensive income of ₹ 1.96 lacs for the quarter ended 30th June 2026 as considered in the unaudited Consolidated Financial Results. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of TPSPL, is based solely on the report of the other auditors.

Our conclusion on the Statement is not modified in respect of the above matters.

For

KHIRE KHANDEKAR & KIRLOSKAR

CHARTERED ACCOUNTANTS

FRN: 105148W

K. G. PHATAK

Partner

M. No.: 104106

Place: Sangli

Date:12/08/2026

UDIN:26104106JKHPWX4803

KHIRE KHANDEKAR & KIRLOSKAR CHARTERED ACCOUNTANTS CA FRN-105148W SANGLI

ARVAYA HEALTHCARE LIMITED (Formerly Known as BIJOY HANS LIMITED)

CIN: L86100AS1985PLC002323
Reg. Office- NIRVANA Co Working Spaces, Mezzanine floor, Itag Plaza, ABC, G S Road, Guwahati, Dispur, Kamrup, Gmc, Assam , India 781005
Ph No: +91 7066670199 Email: compliance@arvayahealth.com Website:www.arvayahealth.com

Unaudited Consolidated Financial Results For The Quarter Ended 30th June, 2026

RS IN LACS

SR No.	Particulars	Quarter Ended			Year Ended
		Q1 FY 26-27 30-06-2026	Q4 FY 25-26 31-03-2026	Q1 FY 25-26 30-06-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	2,990.67	911.33	-	911.33
II	Other Income	18.90	129.58	3.41	139.95
III	Total Income (I + II)	3,009.57	1,040.91	3.41	1,051.28
IV	Expenses:				
	Cost of materials consumed	151.57	61.99	-	61.99
	Purchases of stock-in-trade	386.87	99.90	-	99.90
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(35.90)	(35.15)	-	(35.15)
	Direct Expenses	1,071.70	318.78		318.78
	Employee benefits expense	547.41	174.07	2.43	189.63
	Finance costs	139.26	41.19	-	41.39
	Depreciation and amortisation expense	59.65	15.40	-	15.40
	Depreciation on ROU Assets	160.55	46.16		46.16
	Other expenses	472.50	152.80	26.27	203.79
	Total Expenses	2,953.62	875.13	28.70	941.88
V	Profit before exceptional items and tax (III - IV)	55.95	165.78	(25.29)	109.40
VI	Exceptional items - Profit On Sale of Property Plant & Equipment	-	-	-	-
VII	Profit before tax (V - VI)	55.95	165.78	(25.29)	109.40
VIII	Tax expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	2.72	19.01	-	19.01
	(3) Income tax relating to earlier Years	-	-	-	-
IX	Profit for the period (VII - VIII)	53.23	146.76	(25.29)	90.38
X	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to profit or loss	2.19	0.73	-	0.73
	(ii) Income tax relating to items that will not be reclassified	(0.55)	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified	-	-	-	-
XI	Total Comprehensive Income for the period (IX + X) / (Comprising Profit (Loss) and Other Comprehensive Income for the period)	54.87	147.49	(25.29)	91.11
	Attributable to:				
	Owners of the parent	39.94	127.28	(25.29)	70.90
	Non-controlling interests	14.93	20.21	-	20.21
	Of the Total Comprehensive Income above, Profit for the year attributable to:				
	Owners of the parent	38.46	126.62	(25.29)	70.24
	Non-controlling interests	14.78	20.14	-	20.14
	Of the Total Comprehensive Income above, Other comprehensive income attributable to:				
	Owners of the parent	1.48	0.66	-	0.66
	Non-controlling interests	0.15	0.07	-	0.07
XII	Paid Up Equity Share Capital	4,802.19	4,802.19	750.00	4,802.19
XIII	Face Value Of Equity Shares	10.00	10.00	10.00	10.00
XIV	Earnings per equity share (for continuing operations) - Basic	0.08	1.25	(0.53)	0.69
XIV	Earnings per equity share (for continuing operations) - Diluted	0.08	1.25	(0.53)	0.69

ARVAYA HEALTHCARE LIMITED ★

ARVAYA HEALTHCARE LIMITED
(Formerly Known as BIJOY HANS LIMITED)

Mr. Kaushal Uttam Shah
Managing Director

DIN: 02175130
Place: Pune
Date: 12/08/2026

Notes To Consolidated Financials-

1. The Consolidated financial results of the Company for the **quarter ended June 30, 2026** have been reviewed and recommended by the **Audit Committee** and approved by the **Board of Directors** of the Company at their respective meetings held on **August 12, 2026.**

2. **Change in Name of the Company**

   Pursuant to approval granted by the Registrar of Companies, Ministry of Corporate Affairs, the name of the Company has been changed from **"Bijoy Hans Limited"** to **"Arvaya Healthcare Limited"** with effect from **May 11, 2026**, consequent to which the Memorandum of Association and Articles of Association of the Company stand amended accordingly.

3. **Increase in Authorised Share Capital**

   The Board of Directors of the Company, at its meeting held on **March 17, 2026**, approved the increase in the Authorised Share Capital of the Company from **₹60,00,00,000 (Rupees Sixty Crores Only)**, divided into **6,00,00,000 (Six Crore) equity shares of ₹10/- each**, to **₹200,00,00,000 (Rupees Two Hundred Crores Only)**, divided into **20,00,00,000 (Twenty Crore) equity shares of ₹10/- each, Subsequently** the same was approved by the shareholders on April 19, 2026.

4. The Group operates in the business of **healthcare services**, constituting the only reportable segment in accordance with **Ind AS 108 – Operating Segments. Tec-Pool Solutions Private Limited ("TPSPL")** utilises its technology platform and intellectual property exclusively for internal use within the Group and does not operate as an independent revenue-generating segment. Since the Group operates in a single reportable segment, no further segment disclosures are required under **Ind AS 108** and **Part A, Clause L of Schedule IV to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**.

5. Previous period figures have been regrouped / reclassified wherever necessary to conform to the current period's classification and presentation, in accordance with **Ind AS 1 – Presentation of Financial Statements.**

For and on behalf of
ARVAYA HEALTHCARE LTD
(Formerly Known as BIJOY HANS LTD)

ARVAYA HEALTHCARE LIMITED

Mr. Kaushal Uttam Shah
Managing Director
DIN: 02175130
Date: 12/08/2026
Place: Pune