Date:28th August 2026

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Respected Authorities,

Sub: Notice of Forty First Annual General Meeting

Ref: "Arvaya Healthcare Limited" (ARVAYA/524723)

Pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and further to our communication dated 27th August 2026 intimating about the Forty First Annual General Meeting ('AGM') of the Company, we are enclosing herewith Notice of Forty First AGM for the Financial Year 2025-26, to be held on Monday, 21 September 2026 at 3:00 P.M. (IST) through Video Conferencing.

The Notice of the AGM is also available on the Company's website and can be accessed at www.arvayahealth.com

The above is for your information and records please.

Thanking you,

For Arvaya Healthcare Limited
(formerly known as Bijoy Hans Limited)

KAUSHAL
UTTAM
SHAH

Digitally signed by KAUSHAL UTTAM SHAH
DN: c=IN, st=Maharashtra,
2.5.4.20=317b4ef518be47d1d94beaa7776a1e906
0994d8427531cd8ac7d2435bfe901f2,
postalCode=416416, street=621 ramchandra plot
gulmohar colony south shivaji nagar Sangli,
pseudonym=29ba2e35cb404cec88250e27ccc6e2
ac, title=0048,
serialNumber=72bac84d0c471230147203a89178
fef79f5987ab16520b5b9278fb798c73f76e,
o=Personal, cn=KAUSHAL UTTAM SHAH
Date: 2026.08.28 19:23:03 +05'30'

Kaushal Uttam Shah
Managing Director
DIN:02175130

Date:28th August 2026
Place: Sangli

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 41ST ANNUAL GENERAL MEETING OF ARVAYA HEALTHCARE LIMITED (FORMNERLY KNOWN AS BIJOY HANS LIMITED) WILL BE HELD ON MONDAY, SEPTEMBER 21, 2026 AT 03:00 PM THROUGH VIDEO CONFERENCING ('VC)/OTHER AUDIO-VISUAL MEANS ('OAVM') FACILITY TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended 31 March 2026, and the reports of the Board of Directors and Auditors thereon.

To receive, consider and adopt the audited standalone financial statements of the company for the financial year ended 31 March 2026, together with the report of Board of Directors and Auditors thereon as an **Ordinary Resolution**

2. To receive, consider and adopt the Audited Consolidated Financial Statements of the Company for the financial year ended 31 March 2026, and the reports of the Auditors thereon.

To receive, consider and adopt the audited consolidated financial statements of the company for the financial year ended 31 March 2026, together with the report of Board of Directors and Auditors thereon as an **Ordinary Resolution**

3. To consider appointment of Mr. Kaushal Uttam Shah (DIN: 02175130) Managing Director of the company, who retires by rotation and, being eligible, offers himself for re-appointment.

To consider and if thought fit, to pass with or without modification(s) the following Resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 152 and all other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder and as per Articles of Association , Mr. Kaushal Uttam Shah (DIN:02175130), Managing Director, who holds the longest tenure and retires by rotation at this meeting, being eligible for reappointment, has confirmed his eligibility and willingness to accept the office, be and is hereby reappointed at the same position to hold the office for the existing tenure based on the same terms of appointment as already approved by the Members at the 40th Annual General Meeting of the Company.

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary, desirable and expedient for giving effect to this resolution and/or otherwise considered by them to be in the best interest of the Company including fixation of their remuneration and reimbursement of out-of-pocket expenses incurred in connection hereto."

Regd. Off.: Nirvana Co Working spaces, Mezzanine Floor, Itag Plaza, ABC, G S Road, Guwahati, Dispur, Gmc, Kamrup- 781005, Assam, India

E-mail : compliance@arvayahealth.com • Mo. +91 70666 70199

SPECIAL BUSINESS:

ITEM NO. 4 - APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION (S) UNDER SECTION 188 OF THE COMPANIES ACT, 2013 AND REGULATION 23 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), 2015:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 ("the Act") read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force, if any), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the Company's policy on Related Party Transactions, and subject to such other approvals, consent(s), permission(s) and sanctions of other authorities as may be necessary from time to time basis the approval and based on the recommendation of Audit Committee and the Board of Directors of the Company (hereinafter referred to as "Board" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to the Board for entering into and / or carrying out Material Related Transaction(s)/ contracts / arrangements or modification(s), alteration or amendments of earlier/ arrangements/transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with following, a related party failing within the definition of "Related Party" under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year 2026-2027 and shall be valid up to the date of next AGM on such material terms and conditions as detailed in the explanatory statement annexed to this notice and as may be mutually agreed between related party and the Company, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), does not exceed value as detailed in the explanatory statement provided that the said Transaction(s)/Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the ordinary course of business and at arm's length basis;

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 Crore	2026-2027
2.	UG Patwardhan Services Private Limited	Promoter of the Company	As per Section 188 and RPT policy of the Company	40 Crore	2026-2027
3.	Kaushal Uttam Shah	Promoter of the Company	As per Section 188 and RPT policy of the Company	40 Crore	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 Crore	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 Crore	2026-2027
6	Tec-Pool Solutions Private Limited	Wholly owned Subsidiary	As per Section 188 and RPT policy of the Company	40 Crore	2026-2027
7	Health Secure Hospitals Private Limited	Wholly owned Subsidiary	As per Section 188 and RPT policy of the Company	40 Crore	2026-2027
8	Arvaya Healthtech & Wellness Private Limited	Wholly owned Subsidiary	As per Section 188 and RPT policy of the Company	40 Crore	2026-2027
9	Sushodha Institute of Gastroenterology Private Limited	Related Party	As per Section 188 and RPT policy of the Company	40 Crore	2026-2027

RESOLVED FURTHER THAT the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the company be and are hereby authorized to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred to, without being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution."

Item: 5 To consider and approve the Material Related Party Transaction for acquisition and assignment of the Copyright and Intellectual Property portfolio of DEFIB Institute of Health Solutions LLP, out of Rights Issue proceeds.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to Sections 177 and 188 of the Companies Act, 2013 ("Act") and Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), read with the relevant rules under the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable provisions, if any, of the Act, the rules issued thereunder, the Listing Regulations and the Articles of Association of the Company, in each case including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and subject to such approvals, consents and permissions as may be necessary from the concerned statutory or regulatory authorities, and subject to such terms and conditions as may be imposed by such authorities or as may be agreed to by the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded to the Board to acquire, on behalf of the Company, the identified Copyright and Intellectual Property portfolio, together with the associated rights therein, of DEFIB Institute of Health Solutions LLP (LLPIN: AAS-7091), being a related party of the Company, for acquisition and assignment of the Copyright and Intellectual Property portfolio not exceeding Rs. 10,0,00,000 (Rupees Ten Crore only), determined on the basis of an independent valuation of the identified Copyright and Intellectual Property assets, pursuant to a definitive Copyright & IP Assignment Agreement and such other transaction documents as may be required, on such terms and conditions as may be mutually agreed between the Company and DEFIB Institute of Health Solutions LLP.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things as may be necessary, including finalising and executing the Copyright & IP Assignment Agreement and other transaction documents, filing applications and making representations to, and seeking approvals from, relevant authorities including Governmental/regulatory authorities as applicable, and to negotiate, settle and give effect to this resolution, including making necessary regulatory filings and negotiating, finalising and executing any amendments to the aforesaid documents, without being required to seek any further consent or approval of the Members.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers herein conferred to any Committee of the Board, or to any Director(s), the Chief Financial Officer, the Company Secretary or any other officer(s)/authorised representative(s) of the Company, to give effect to the aforesaid resolutions."

By order of the Board
For **Arvaya Healthcare Limited**
(Formerly known as Bijoy Hans Limited)

Place : Pune
Date : 12 August, 2026

sd/-

Guinea Agrawal
Company Secretary & Compliance Officer

Regd. Off.: Nirvana Co Working spaces, Mezzanine Floor, Itag Plaza, ABC, G S Road, Guwahati, Dispur, Gmc, Kamrup- 781005, Assam, India
E-mail : compliance@arvayahealth.com • Mo. +91 70666 70199

NOTES

1. An Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 (''Act") in respect of item no. 3 and 4 as mentioned in the above notice is annexed hereto.
2. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself. A proxy need not be a member of the Company.
3. The instrument appointing the proxy, duly completed, must be deposited at the Company's registered office not less than 48 hours before the commencement of the meeting. A proxy for the AGM is enclosed.
4. A person can act as a proxy on behalf of the members not exceeding fifty and holding in the aggregate shares not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other member.
5. Members/Proxies should bring the Attendance Slip duly filled, enclosed herewith to attend the meeting.
6. The Register of Members and Share transfer books of the company will remain closed from 14th September, 2026 to 20th September, 2026 (both days inclusive) for the year ended 31st March, 2026.
7. Members whose shareholding is in the electronic mode are requested to direct change of necessary details to their respective Depository Participant(s).
8. Members holding shares in physical form are requested to address all correspondence to the Company's Registrar and Share Transfer Agents, Maheshwari Datamatics Pvt Ltd., 23, R.N. Mukherjee Road, 5th Floor, Kolkata - 700001.
9. Members holding shares in physical form, are requested to convert their physical shareholding in to dematerialized shareholding. Please note that transfer of shares in physical form is not permissible as per SEBI guidelines. In this regard, the Members/legal heirs of deceased members are also requested to open demat account simultaneously for dematerializing the shares to their demat account(s) after transmission of shares in their name by the Registrar and Transfer Agent of the Company.
10. In terms of sections 101 and 136 of the Act read with the rules made thereunder, the listed companies may send the notice of 41st AGM and the annual report, including financial statements, boards' report, etc. by electronic mode. In compliance with the aforesaid MCA Circulars, notice of the 41st AGM along with the Annual Report 2025-26 is being sent through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. The Members who wish to obtain hard copy of the Annual Report can send a request for the same at email ID - ***compliance@arvayahealth.com*** mentioning Folio No/ DP ID and Client ID. Members may note that the Notice and Annual Report for F.Y.2025-2026 will also be available on the Company's website ***www.arvayahealth.com*** and website of the Stock Exchange i.e., ***BSE Limited***.
11. Further, those members who have not updated their email addresses in the Demat account/Folio may get their email address and mobile number registered with Company's Registrar and Transfer Agent, Maheshwari Datamatics Pvt. Ltd. for receiving the Notice of

AGM and Annual Report along with the Login ID and Password by sending an email to the RTA at their email ID: mdpldc@yahoo.com.

12. SEBI vide circular no. SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023, has mandated all the shareholders holding shares in physical form to update the PAN, KYC details, Nomination, Contact details, Bank A/c details and Specimen Signature for the respective folios. Pursuant to aforesaid SEBI Circular, the Company has sent individual communications to all the Members holding shares of the Company in physical form. The abovementioned details can be updated by submitting the forms, as may be applicable, to the Company's RTA. The prescribed forms are available at https://www.arvayahealth.com/mandatory-furnishing-of-pan-kyc-details and on RTA's website at https://www.mdpl.in.
13. SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_ RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the Listed Companies to issue securities in demat form only while processing service requests viz. Issue of duplicate securities certificate; claim from Unclaimed Suspense Account; Renewal/ Exchange of securities certificate; Endorsement; Sub-division/ Splitting of securities certificate; Consolidation of securities certificates/ folios; Transmission and Transposition. Accordingly, members are requested to make service requests by submitting a duly filled and signed Form ISR – 4.
Members holding equity shares of the Company in physical form are requested to kindly get their equity shares converted into demat/electronic form to get inherent benefits of dematerialization and also considering that physical transfer of equity shares/ issuance of equity shares in physical form have been disallowed by SEBI.
14. To support the 'Green Initiative', Members who have not yet registered their email addresses are requested to register their e-mail address with their Depository Participant (s) in case the shares are held by them in electronic form and with Integrated in case the shares are held by them in physical form for receiving all communication including Annual Report, Notices, Financial Results etc. from the Company electronically.
15. M/s. Chinmay Lele, a Practicing Company Secretary (Membership No 12351), has been appointed as "Scrutinizer" to scrutinize the e-voting process and voting at the AGM in a fair and transparent manner and she has communicated her willingness to be appointed.

NSDL e-Voting System – For e-voting and Joining Virtual meetings.

1. Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice.

4. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

6. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

7. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the EGM/AGM has been uploaded on the website of the Company at https://www.arvayahealth.com/. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and the EGM/AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

8. EGM/AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

9. E-voting Event Number ('EVEN') of the Company is **141593**.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on Friday, 18th September 2026 at 09:00 A.M. and ends on Sunday, 20th September 2026 at 05:00P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 14th September 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 14th September 2026.

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How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

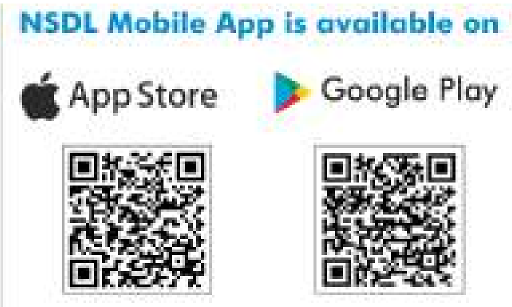
Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

	5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to chinmanylele2804@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Mr. Pritam Dutta, Assistant Manager at pritamd@nsdl.com / evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to (compliance@arvayahealth.com).
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to (compliance@arvayahealth.com). If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at (compliance@arvayahealth.com). The same will be replied by the company suitably.

6. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

7. When a pre-registered speaker is invited to speak at the meeting but he / she does not respond, the next speaker will be invited to speak. Accordingly, all speakers are requested to get connected to a device with a video/ camera along with good internet speed.

8. The Company reserves the right to restrict the number of questions and number of speakers, as appropriate, for smooth conduct of the AGM.

   Members who need assistance before or during the AGM can contact Ms. Pallavi Mhatre, Senior Manager, NSDL at evoting@nsdl.co.in or call on 022 - 4886 7000 and 022 - 2499 7000

By order of the Board
For **Arvaya Healthcare Limited**
(formerly known as Bijoy Hans Limited)

Place : Pune
Date : 12 August, 2026

Sd/-
Guinea Agrawal
Company Secretary & Compliance Officer

Regd. Off.: Nirvana Co Working spaces, Mezzanine Floor, Itag Plaza, ABC, G S Road, Guwahati, Dispur, Gmc, Kamrup- 781005, Assam, India
E-mail : compliance@arvayahealth.com • Mo. +91 70666 70199

EXPLANATORY STATEMENT

In conformity with the provisions of Sections 102 of the Companies Act, 2013 (‘the Act’), the Secretarial Standard- 2 on General Meetings issued by the Institute of Company Secretaries of India and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), as amended, the following Explanatory Statement setting out all material facts relating to the businesses mentioned at Item Nos. 4 and 5 of the accompanying Notice dated **21st September, 2026** should be taken as forming part of this Notice.

ITEM NO 4 - APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) UNDER SECTION 188 OF THE COMPANIES ACT, 2013 AND REGULATION 23 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm’s length basis.

Pursuant to the amended Regulation 23 of the SEBI Listing Regulation, effective from April 1, 2022, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 1,000 crore (Rupees One thousand crores) or 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, whichever is lower, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

Based on current applicable threshold for determining the related party transactions that require prior Shareholders approval and to facilitate seamless contracting and rendering/availing of product and services between the Company and “related parties”, the Company seeks the approval of the shareholders to approve entering into contracts/arrangements within the thresholds and conditions mentioned in the resolution.

Further pursuant to the provisions of Section 188 of The Companies Act, 2013 (“the Act”), read with The Companies (Meetings of Board and its Powers) Rules, 2014 (“Rules”), the Company is required to obtain consent of the Audit Committee, Board of Directors and also prior approval of the Shareholders by way of Ordinary Resolution, in case certain transactions with related parties exceeds such sum as specified in the said Rules. The aforesaid provisions are not applicable in respect of transactions which are in the ordinary course of business and also on arm's length basis

The Audit Committee and Board of Directors in basis of relevant details provided by the management, as required by the law, at its meeting held on 12th August 2026, reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms’ length basis and in the ordinary course of business of the Company.

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Moreover, the estimated value of the transaction(s) with following parties relating to rendering of any services, borrowings/lending of loans and advances to give inter corporate deposits, services or obligations on such term(s) and condition(s) as the Board of Directors may deem fit or appointment of such related party to any office or place of profit in the Company for an amount during the financial year 2026-2027 are likely to exceed the threshold prescribed under Section 188 of The Companies Act, 2013, read with the rules made there and under Regulation 2 (zc) & 23 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Indian Accounting Standard (IND AS) 24 and will be considered material and therefore would require the approval of shareholders of the Company by an Ordinary Resolution.

The definition of related party is in pursuance with section 2(76), 2(77) of The Companies Act, 2013 read with rules made thereunder and Regulation 2(zb), 2 (zd) of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Shareholders' approval sought for the Material Related Party Transactions to be enter for the FY 2026-27 as given in Item No. 3 shall be valid up to the date of next AGM.

The Shareholders may note that as per the provisions of the SEBI Listing Regulations, all related parties (whether such related party is a party to the above-mentioned transactions or not), shall not vote to approve the resolution set out at Item No. 3

None of the Directors or Key Managerial Personnel / Promoter except Kaushal Shah (Promoter and Director) Agri One India Ventures LLP (Promoter of the company) U G Patwardhan Services Private Limited (promoter of the Company) and Mr. Bidari Kotresh Anilkumar (Shareholder and Director) of the Company are deemed to be concerned or interested in resolution no. 3 of this Notice to the extent of their shareholding in the Company, if any.

As per the SEBI Listing Regulations, all related parties of the Company, whether a party to the proposed transaction(s) or not, shall abstain from voting on the said resolution. Further In accordance with the Section 188 of the Companies Act, 2013, no members of the company shall vote on such resolutions, to approve any contract or arrangement which may be entered into by the Company, if such member is a related party.

The consent of the Shareholders is sought for passing an Ordinary Resolution as set out at Item No.3 of this Notice, in relation to the details as stated above and thus the Board of Directors recommends the said Resolution for the approval of the Shareholders of the Company as an Ordinary Resolution.

Further, SEBI vide its circular dated June 26, 2025 has introduced the revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" ('Standards') to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of the Listing Regulations read with the SEBI Master Circular dated November 11, 2024 ('SEBI Circular'). The Industry Standards were further amended by SEBI vide its Circular dated October 13, 2025.

A(1): Basic details of the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	**Agri One India Ventures LLP**
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Consultancy

A(2): Relationship and ownership of the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). • Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation***: *Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control[2].* *While calculating indirect shareholding, shareholding held by relatives[3] shall also be considered.*	Promoter of the company. It holds 3.91% shareholding in the company. NA NA As stated above

A(3): Details of previous transactions with the related party:

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<table><tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 20xx – 20xx (INR)</th></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr></table>Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td><td>NIL</td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>NIL</td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No defaults made.</td></tr>
</table>

A(4): Amount of the proposed transaction:

<table>
<tr><th>S. No.</th><th>Particulars of the Information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>40 Crores.</td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year</td><td>listed entity’s annual consolidated turnover i.e. Revenue from operations for the immediately preceding financial year i.e for FY 2025-26 was Rs.9,11,32,883/-
So % of Proposed Transaction is 438.91%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>Not Applicable</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>Not Applicable</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:

<u>Explanations</u>: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2025 – 2026 (INR)</th></tr><tr><td>Turnover</td><td>1950000</td></tr><tr><td>Profit After Tax</td><td>(162104)</td></tr><tr><td>Net worth</td><td>199610834</td></tr></table></td></tr>
</table>

A(5): Basic details of the proposed transaction:

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc
2.	Details of each type of the proposed transaction	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	**2026 to 2027**
4.	Whether omnibus approval is being sought?	Yes (Up to Ten Crores)
5.	Value of the proposed transaction during a financial year.If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company works closely with its related parties (including its promoter and associates) to achieve its business objectives.

7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	Not Applicable
	a. Name of the director / KMP	Not Applicable
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Not Applicable
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Not Applicable

B(1):Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances:

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	Not Applicable
2.	Basis of determination of price.	All transactions shall be in the ordinary course of business and on an arm's length Basis
3.	In case of Trade advance (*of up to 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

B(2):Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.*	The financial assistance is provided/ would be provided from the Internal accruals / proceeds from capital expansion through permissible issues / loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made thereunder.
2.	Where any financial indebtedness is incurred to give loan, inter- corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.*	NO
	a. Nature of indebtedness	Loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made Thereunder

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	b. Total cost of borrowing	as mutually agreed between the parties
	c. Tenure	as mutually agreed between the parties
	d. Other Details	as mutually agreed between the parties
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest rate will be in line with prevailing bank lending rates
5.	Maturity / due date	as mutually agreed between the parties
6.	Repayment schedule & terms	as mutually agreed between the parties
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Party.

B(5): Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
2.	Interest rate (*in terms of numerical value or base rate and applicable spread*)	Interest rate will be in line with prevailing bank lending rates
3.	Cost of borrowing *Note: This shall include all costs associated with the borrowing*.	as mutually agreed between the parties
4.	Maturity / due date	as mutually agreed between the parties
5.	Repayment schedule & terms	as mutually agreed between the parties
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity/ subsidiary	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Part

C(1):Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.*	Not Applicable
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following**: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C(4):Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies.*	0.04
	a. Before transaction	0.04
	b. After transaction	0.18 (Q1 2026-2027)
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies.*	NA

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	a. Before transaction	NA
	b. After transaction	-3.40 (Q1 2026-2027)

A(1): Basic details of the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	**UGPatwardhan Services Private Limited**
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Consultancy

A(2): Relationship and ownership of the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Promoter of the company. It holds 3.91% shareholding in the company.
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NA
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	As stated above
	Explanation: *Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control[2].* *While calculating indirect shareholding, shareholding held by relatives[3] shall also be considered.*	

A(3): Details of previous transactions with the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. ***Explanation***: *Details need to be disclosed separately for listed entity and its subsidiary.*	Arvaya healthcare Ltd- Paid by U.G. Patwardhan on behalf of us FY 25-26- Rs.1,18,000/- And Arvaya healthcare Ltd paid back to U.G. Patwardhan during FY 25-26 – Rs.1,62,000/-
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Not Applicable

3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No defaults made.

A(4): Amount of the proposed transaction:

S. No.	Particulars of the Information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	40 Crores.
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	*Yes*
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	listed entity's annual consolidated turnover i.e. Revenue from operations for the immediately preceding financial year i.e for FY 2025-26 was Rs.9,11,32,883/- So % of Proposed Transaction is 438.91%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	*Not Applicable*
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	*Not Applicable*
6.	Financial performance of the related party for the immediately preceding financial year: These are Audited Figures for year 2024-2025 as financials for this year are under process for finalization. ***<u>Explanations</u>**: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.*	Particulars: FY 2025 – 2026 (INR) Turnover: 1,44,82,287 Profit After Tax: 12,09,148 Net worth: 5,23,06,066

A(5): Basic details of the proposed transaction:

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc
2.	Details of each type of the proposed transaction	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	2026 to 2027
4.	Whether omnibus approval is being sought?	Yes (Upto Ten Crores)
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable

6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company works closely with its related parties (including its promoter and associates) to achieve its business objectives.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	Not Applicable
	c. Name of the director / KMP	Not Applicable
	d. Shareholding of the director / KMP, whether direct or indirect, in the related party	Not Applicable
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Not Applicable

B(1):Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances:

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	Not Applicable
2.	Basis of determination of price.	All transactions shall be in the ordinary course of business and on an arm's length Basis
3.	In case of Trade advance (*of up to 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	d. Amount of Trade advance	
	e. Tenure	
	f. Whether same is self-liquidating?	

B(2):Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies*.	The financial assistance is provided/ would be provided from the Internal accruals / proceeds from capital expansion through permissible issues / loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made thereunder.

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2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.*	NO
	e. Nature of indebtedness	Loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made Thereunder
	f. Total cost of borrowing	as mutually agreed between the parties
	g. Tenure	as mutually agreed between the parties
	h. Other Details	as mutually agreed between the parties
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(3) This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.* *(4) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest rate will be in line with prevailing bank lending rates
5.	Maturity / due date	as mutually agreed between the parties
6.	Repayment schedule & terms	as mutually agreed between the parties
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Party.

B(5): Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
2.	Interest rate (*in terms of numerical value or base rate and applicable spread*)	Interest rate will be in line with prevailing bank lending rates
3.	Cost of borrowing *Note: This shall include all costs associated with the borrowing.*	as mutually agreed between the parties
4.	Maturity / due date	as mutually agreed between the parties
5.	Repayment schedule & terms	as mutually agreed between the parties
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable

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8.	The purpose for which the funds will be utilized by the listed entity/ subsidiary	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Part

C(1):Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*.	Not Applicable
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request*. **In addition, state the following**: e) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; f) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; g) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; h) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed*.	Not Applicable
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

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C(4):Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies*.	0.04
	c. Before transaction	0.04
	d. After transaction	0.18 (Q1 2026-2027)
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies*.	NA
	c. Before transaction	NA
	d. After transaction	-3.40 (Q1 2026-2027)

A(1): Basic details of the related party:

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Name of the related party	Kaushal Uttam Shah
2.	Country of incorporation of the related party	NA
3.	Nature of business of the related party	Business Man

A(2): Relationship and ownership of the related party:

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). • Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation****: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control[2].* *While calculating indirect shareholding, shareholding held by relatives[3] shall also be considered.*	Promoter of the company. It holds 1.83% shareholding in the company. NA NA As above

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A(3): Details of previous transactions with the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. ***Explanation****: Details need to be disclosed separately for listed entity and its subsidiary*.	Arvaya healthcare Ltd- Salary Paid during FY 25-26- Rs.19,00,000/-
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Salary paid during Quarter 1 (Q1) of FY 2026–27- ₹30,00,000/- Unsecured Loan Taken during Quarter 1 (Q1) of FY 2026-27 - Rs. 2,00,00,000/-
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No defaults made.

A(4): Amount of the proposed transaction:

S. No.	Particulars of the Information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	40 Crores.
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	*Yes*
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	listed entity's annual consolidated turnover i.e. Revenue from operations for the immediately preceding financial year i.e for FY 2025-26 was Rs.9,11,32,883/- So % of Proposed Transaction is 438.91%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	*Not Applicable*
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	*Not Applicable*
6.	Financial performance of the related party for the immediately preceding financial year: ***Explanations****: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.*	*Not Applicable*

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A(5): Basic details of the proposed transaction:

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc
2.	Details of each type of the proposed transaction	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	2026 to 2027
4.	Whether omnibus approval is being sought?	Yes (Upto Ten Crores)
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company works closely with its related parties (including its promoter and associates) to achieve its business objectives.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control**.**	
	a. Name of the director / KMP	Kaushal Uttam Shah
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	1.83%
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9	Other information relevant for decision making.	Not Applicable

B(1): Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances:

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	Not Applicable
2.	Basis of determination of price.	All transactions shall be in the ordinary course of business and on an arm's length Basis
3.	In case of Trade advance (*of up to 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

B(2): Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.*	The financial assistance is provided/ would be provided from the Internal accruals / proceeds from capital expansion through permissible issues / loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made thereunder.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.*	NO
	i. Nature of indebtedness	Loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made Thereunder
	j. Total cost of borrowing	as mutually agreed between the parties
	k. Tenure	as mutually agreed between the parties
	l. Other Details	as mutually agreed between the parties
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(5) This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.* *(6) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest rate will be in line with prevailing bank lending rates
5.	Maturity / due date	as mutually agreed between the parties
6.	Repayment schedule & terms	as mutually agreed between the parties
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Party.

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B(5): Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
2.	Interest rate (*in terms of numerical value or base rate and applicable spread*)	Interest rate will be in line with prevailing bank lending rates
3.	Cost of borrowing *Note: This shall include all costs associated with the borrowing*.	as mutually agreed between the parties
4.	Maturity / due date	as mutually agreed between the parties
5.	Repayment schedule & terms	as mutually agreed between the parties
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity/ subsidiary	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Part

C(1):Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*.	Not Applicable

2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request*. **In addition, state the following**: i) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; j) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; k) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; l) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed*.	Not Applicable
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C(4):Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies*.	0.04
	e. Before transaction	0.04
	f. After transaction	0.18 (Q1 2026-2027)
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies*.	NA
	e. Before transaction	NA
	f. After transaction	-3.40 (Q1 2026-2027)

A(1): Basic details of the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	**GTT Data Solutions Limited**
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Data engineering, predictive analytics, master data management, and generative AI solutions.

A(2): Relationship and ownership of the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). • Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation***: *Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control[2].* *While calculating indirect shareholding, shareholding held by relatives[3] shall also be considered.*	NA NA NA NA

A(3): Details of previous transactions with the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. ***Explanation****: Details need to be disclosed separately for listed entity and its subsidiary*.	Short Term Advance Given during FY 25-26 - Rs. 1,50,00,000/- Interest Due on above during FY 25-26 Rs. 6,98,597/-
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Repayment of Short Term Advance - Quarter 1 (Q1) of FY 26–27 - Rs.50,00,000/- Interest Due during FY 26-27 - Rs.2,90,607/-
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No defaults made.

A(4): Amount of the proposed transaction:

<table>
<tr><th>S. No.</th><th>Particulars of the Information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>40 Crores.</td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year</td><td>Listed entity's annual consolidated turnover i.e. Revenue from operations for the immediately preceding financial year i.e for FY 2025-26 was Rs.9,11,32,883/-
So % of Proposed Transaction is 438.91%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>Not Applicable</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>Not Applicable</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:

<u>Explanations</u>: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2025 – 2026 (INR IN LACS)</th></tr><tr><td>Turnover</td><td>13,332.26</td></tr><tr><td>Profit After Tax</td><td>(1,647.18)</td></tr><tr><td>Net worth</td><td>7472.13</td></tr></table></td></tr>
</table>

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A(5): Basic details of the proposed transaction:

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc c) To avail or render services
2.	Details of each type of the proposed transaction	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	2026 to 2027
4.	Whether omnibus approval is being sought?	Yes (Upto Ten Crores)
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company works closely with its related parties (including its promoter and associates) to achieve its business objectives.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	Not Applicable
	e. Name of the director / KMP	Not Applicable
	f. Shareholding of the director / KMP, whether direct or indirect, in the related party	Not Applicable
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Not Applicable

B(1): Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances:

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	Not Applicable
2.	Basis of determination of price.	All transactions shall be in the ordinary course of business and on an arm's length Basis
3.	In case of Trade advance (*of up to 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	d. Amount of Trade advance	
	e. Tenure	
	f. Whether same is self-liquidating?	

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B(2): Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies*.	The financial assistance is provided/ would be provided from the Internal accruals / proceeds from capital expansion through permissible issues / loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made thereunder.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies*.	NO
	m. Nature of indebtedness	Loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made Thereunder
	n. Total cost of borrowing	as mutually agreed between the parties
	o. Tenure	as mutually agreed between the parties
	p. Other Details	as mutually agreed between the parties
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(7) This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.* *(8) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest rate will be in line with prevailing bank lending rates
5.	Maturity / due date	as mutually agreed between the parties
6.	Repayment schedule & terms	as mutually agreed between the parties
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Party.

B(5): Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
2.	Interest rate (*in terms of numerical value or base rate and applicable spread*)	Interest rate will be in line with prevailing bank lending rates
3.	Cost of borrowing *Note: This shall include all costs associated with the borrowing*.	as mutually agreed between the parties
4.	Maturity / due date	as mutually agreed between the parties
5.	Repayment schedule & terms	as mutually agreed between the parties
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity/ subsidiary	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Part

C(1):**Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**:

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*.	Not Applicable

2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request*. **In addition, state the following**: m) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; n) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; o) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; p) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed*.	Not Applicable
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

<u>C(4)</u>: **<u>Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary</u>**:

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies*.	0.04
	g. Before transaction	0.04
	h. After transaction	0.18 (Q1 2026-2027)
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies*.	NA
	g. Before transaction	NA
	h. After transaction	-3.40 (Q1 2026-2027)

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A(1): Basic details of the related party: Tec pool solutions private limited

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	**Tec pool solutions private limited**
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	IT Company

A(2): Relationship and ownership of the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). • Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation***: *Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control*[2]. *While calculating indirect shareholding, shareholding held by relatives*[3] *shall also be considered.*	NA NA NA NA

A(3): Details of previous transactions with the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. ***Explanation****: Details need to be disclosed separately for listed entity and its subsidiary*.	Not Applicable
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Not Applicable
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No defaults made.

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A(4): Amount of the proposed transaction:

S. No.	Particulars of the Information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	40 Crores.
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	*Yes*
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	listed entity's annual consolidated turnover i.e. Revenue from operations for the immediately preceding financial year i.e for FY 2025-26 was Rs.9,11,32,883/- So % of Proposed Transaction is 438.91%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	*Not Applicable*
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	*Not Applicable*
6.	Financial performance of the related party for the immediately preceding financial year: ***<u>Explanations</u>**: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.*	Particulars / FY 2025 – 2026 (INR) Turnover: Nil Profit After Tax: (5,52,854) Net worth: (6,45,954)

A(5): Basic details of the proposed transaction:

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc c) availing or rendering of services
2.	Details of each type of the proposed transaction	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	2026 to 2027
4.	Whether omnibus approval is being sought?	No
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Wholly Owned Subsidiary

7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	Not Applicable
	a. Name of the director / KMP	Not Applicable
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Not Applicable
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Not Applicable

B(1): Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances:

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	Not Applicable
2.	Basis of determination of price.	All transactions shall be in the ordinary course of business and on an arm's length Basis
3.	In case of Trade advance (*of up to 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	g. Amount of Trade advance	
	h. Tenure	
	i. Whether same is self-liquidating?	

B(2):Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies*.	The financial assistance is provided/ would be provided from the Internal accruals / proceeds from capital expansion through permissible issues / loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made thereunder.
2.	Where any financial indebtedness is incurred to give loan, inter- corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies*.	NO

	a. Nature of indebtedness	Loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made Thereunder
	b. Total cost of borrowing	as mutually agreed between the parties
	c. Tenure	as mutually agreed between the parties
	d. Other Details	as mutually agreed between the parties
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(9) This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.* *(10) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest rate will be in line with prevailing bank lending rates
5.	Maturity / due date	as mutually agreed between the parties
6.	Repayment schedule & terms	as mutually agreed between the parties
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Party.

<u>B(5): Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary</u>:

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
2.	Interest rate (*in terms of numerical value or base rate and applicable spread*)	Interest rate will be in line with prevailing bank lending rates
3.	Cost of borrowing *Note: This shall include all costs associated with the borrowing*.	as mutually agreed between the parties
4.	Maturity / due date	as mutually agreed between the parties
5.	Repayment schedule & terms	as mutually agreed between the parties
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity/ subsidiary	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/

		requirements/exigencies of the Related Part

C(1):**Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**:

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*.	Not Applicable
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request*. **In addition, state the following**: q) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; r) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; s) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; t) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed*.	Not Applicable
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C(4): **Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**:

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	0.04

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	Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies.	
	a. Before transaction	0.04

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	b. After transaction	0.18 (Q1 2026-2027)
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies*.	NA
	i. Before transaction	NA
	j. After transaction	-3.40 (Q1 2026-2027)

A(1): Basic details of the related party: SMCV Management Services Private Limited

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	**SMCV Management Services Private Limited**
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	To carry on the business in India or elsewhere to offer training, consultancy, advisory and all related services in all areas of information technology, fintech and Healthcare including but not limited to computer hardware and software, data communication, telecommunications, manufacturing and process control and automation, artificial intelligence, natural language processing and to undertake research and development, health care, diagnostic, health aids, and research centers and provide, encourage and to render all such services as are required by the customers in relation to the above activities and also in the interpretation, application and use of processed data

A(2): Relationship and ownership of the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). • Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation***: *Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control[2].* *While calculating indirect shareholding, shareholding held by relatives[3] shall also be considered.*	Promoter of the company. It holds 20.82% shareholding in the company. NA NA As stated above

A(3): Details of previous transactions with the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. ***Explanation****: Details need to be disclosed separately for listed entity and its subsidiary*.	No transaction during FY 2025-2026.
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Unsecured Loan Taken during Quarter 1 (Q1) of FY 2026-27 - Rs. 6,29,50,000/-
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No defaults made.

A(4): Amount of the proposed transaction:

S. No.	Particulars of the Information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	50 Crores.
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	*Yes*

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3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	listed entity's annual consolidated turnover i.e. Revenue from operations for the immediately preceding financial year i.e for FY 2025-26 was Rs.9,11,32,883/- So % of Proposed Transaction is 548.64%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	*Not Applicable*
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	*Not Applicable*
6.	Financial performance of the related party for the immediately preceding financial year: ***Explanations**: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.*	*Not applicable as its new incorporation*

A(5): Basic details of the proposed transaction:

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc
2.	Details of each type of the proposed transaction	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	2026 to 2027
4.	Whether omnibus approval is being sought?	Yes (Upto Ten Crores)
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company works closely with its related parties (including its promoter and associates) to achieve its business objectives.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control**.**	Not Applicable
	a. Name of the director / KMP	Not Applicable
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Not Applicable
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Not Applicable

B(1): Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances:

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	Not Applicable
2.	Basis of determination of price.	All transactions shall be in the ordinary course of business and on an arm's length Basis
3.	In case of Trade advance (*of up to 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	j. Amount of Trade advance	
	k. Tenure	
	l. Whether same is self-liquidating?	

B(2) Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies*.	The financial assistance is provided/ would be provided from the Internal accruals / proceeds from capital expansion through permissible issues / loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made thereunder.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies*.	NO
	e. Nature of indebtedness	Loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made Thereunder
	f. Total cost of borrowing	as mutually agreed between the parties
	g. Tenure	as mutually agreed between the parties
	h. Other Details	as mutually agreed between the parties

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3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest rate will be in line with prevailing bank lending rates
5.	Maturity / due date	as mutually agreed between the parties
6.	Repayment schedule & terms	as mutually agreed between the parties
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Party.

B(5): Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
2.	Interest rate (*in terms of numerical value or base rate and applicable spread*)	Interest rate will be in line with prevailing bank lending rates
3.	Cost of borrowing *Note: This shall include all costs associated with the borrowing*.	as mutually agreed between the parties
4.	Maturity / due date	as mutually agreed between the parties
5.	Repayment schedule & terms	as mutually agreed between the parties
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity/ subsidiary	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Part

C(1):**Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**:

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*.	Not Applicable
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request*. **In addition, state the following**: u) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; v) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting; w) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; x) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed*.	Not Applicable
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

<u>C(4)</u>:**<u>Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary</u>**:

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies*.	0.04
	c. Before transaction	0.04
	d. After transaction	0.18 (Q1 2026-2027)
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies*.	NA
	k. Before transaction	NA
	l. After transaction	-3.40 (Q1 2026-2027)

A(1): Basic details of the related party: Health Secure Hospitals Private Limited

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Name of the related party	**Health Secure Hospitals Private Limited**
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Heath care Sector

A(2): Relationship and ownership of the related party:

S. No.	**Particulars of the information**	**Information provided by the management**

1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). • Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation***: *Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control*[2]. *While calculating indirect shareholding, shareholding held by relatives*[3] *shall also be considered.*	NA NA NA NA

A(3): Details of previous transactions with the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. **Explanation**: *Details need to be disclosed separately for listed entity and its subsidiary*.	As per financials
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	As per financials
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No defaults made.

A(4): Amount of the proposed transaction:

S. No.	Particulars of the Information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	40 Crores.
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	*Yes*

3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	Listed entity's annual consolidated turnover i.e. Revenue from operations for the immediately preceding financial year i.e for FY 2025-26 was Rs.9,11,32,883/- So % of Proposed Transaction is 438.91%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	*Not Applicable*
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	*Not Applicable*
6.	Financial performance of the related party for the immediately preceding financial year: ***Explanations***: *The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.*	Particulars / FY 2025 – 2026 (INR) Turnover: 23,19,290 Profit After Tax: 41,93,850 Net worth: 6,26,97,870

A(5): Basic details of the proposed transaction:

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc c) Rendering ad availing of services
2.	Details of each type of the proposed transaction	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc c) Rendering ad availing of services
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	2026 to 2027
4.	Whether omnibus approval is being sought?	No
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company works closely with its related parties to achieve its business objectives. (WOS)
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control**.**	Not Applicable
	a. Name of the director / KMP	Not Applicable
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Not Applicable
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable

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9.	Other information relevant for decision making.	Not Applicable

B(1):Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances:

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	Not Applicable
2.	Basis of determination of price.	All transactions shall be in the ordinary course of business and on an arm's length Basis
3.	In case of Trade advance (*of up to 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	m. Amount of Trade advance	
	n. Tenure	
	o. Whether same is self-liquidating?	

B(2) Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies*.	The financial assistance is provided/ would be provided from the Internal accruals / proceeds from capital expansion through permissible issues / loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made thereunder.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies*.	NO
	a. Nature of indebtedness	Loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made Thereunder
	b. Total cost of borrowing	as mutually agreed between the parties
	c. Tenure	as mutually agreed between the parties
	d. Other Details	as mutually agreed between the parties

3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(3) This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.* *(4) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest rate will be in line with prevailing bank lending rates
5.	Maturity / due date	as mutually agreed between the parties
6.	Repayment schedule & terms	as mutually agreed between the parties
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Party.

B(5) Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
2.	Interest rate (*in terms of numerical value or base rate and applicable spread*)	Interest rate will be in line with prevailing bank lending rates
3.	Cost of borrowing *Note: This shall include all costs associated with the borrowing*.	as mutually agreed between the parties
4.	Maturity / due date	as mutually agreed between the parties
5.	Repayment schedule & terms	as mutually agreed between the parties
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity/ subsidiary	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Part

C(1):**Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**:

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*.	Not Applicable
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request*. **In addition, state the following**: y) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; z) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; aa) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; bb) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed*.	Not Applicable
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

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C(4):**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**:

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies*.	0.04
	e. Before transaction	0.04
	f. After transaction	0.18 (Q1 2026-2027)
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies*.	NA
	m. Before transaction	NA
	n. After transaction	-3.40 (Q1 2026-2027)

A(1): Basic details of the related party: Arvaya Healthtech & Wellness Private Limited

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Name of the related party	**Arvaya Healthtech & Wellness Private Limited**
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Healthcare, wellness and allied medical services, including healthcare centres, wellness clinics, diagnostic facilities, medical consultations, pathology, physiotherapy, diet and nutrition counselling and other preventive, curative and rehabilitative healthcare services.

A(2): Relationship and ownership of the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). • Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation***: *Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control[2].* *While calculating indirect shareholding, shareholding held by relatives[3] shall also be considered.*	NA NA NA NA

A(3): Details of previous transactions with the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. ***Explanation***: *Details need to be disclosed separately for listed entity and its subsidiary*.	
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No defaults made.

A(4): Amount of the proposed transaction:

S. No.	Particulars of the Information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	40 Crores.
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	*Yes*

<table>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year</td><td>listed entity's annual consolidated turnover i.e. Revenue from operations for the immediately preceding financial year i.e for FY 2025-26 was Rs.9,11,32,883/-
So % of Proposed Transaction is 438.91%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>Not Applicable</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>Not Applicable</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:

<u>Explanations</u>: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><td>Particulars</td><td>FY 2025 – 2026 (INR)</td></tr><tr><td>Turnover</td><td>24,84,757</td></tr><tr><td>Profit After Tax</td><td>76,72,923</td></tr><tr><td>Net worth</td><td>17,18,96,184</td></tr></table></td></tr>
</table>

A(5): Basic details of the proposed transaction:

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc c) Rendering ad availing of servicing
2.	Details of each type of the proposed transaction	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	2026 to 2027
4.	Whether omnibus approval is being sought?	Yes (Upto Ten Crores)
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company works closely with its related parties (including its promoter and associates) to achieve its business objectives.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	Not Applicable
	a. Name of the director / KMP	Not Applicable
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Not Applicable

8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Not Applicable

B(1)Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances:

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	Not Applicable
2.	Basis of determination of price.	All transactions shall be in the ordinary course of business and on an arm's length Basis
3.	In case of Trade advance (*of up to 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	p. Amount of Trade advance	
	q. Tenure	
	r. Whether same is self-liquidating?	

B(2): Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies*.	The financial assistance is provided/ would be provided from the Internal accruals / proceeds from capital expansion through permissible issues / loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made thereunder.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies*.	NO
	a. Nature of indebtedness	Loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made Thereunder
	b. Total cost of borrowing	as mutually agreed between the parties
	c. Tenure	as mutually agreed between the parties
	d. Other Details	as mutually agreed between the parties

3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest rate will be in line with prevailing bank lending rates
5.	Maturity / due date	as mutually agreed between the parties
6.	Repayment schedule & terms	as mutually agreed between the parties
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Party.

<u>B(5):Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary</u>:

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
2.	Interest rate (*in terms of numerical value or base rate and applicable spread*)	Interest rate will be in line with prevailing bank lending rates
3.	Cost of borrowing *Note: This shall include all costs associated with the borrowing*.	as mutually agreed between the parties
4.	Maturity / due date	as mutually agreed between the parties
5.	Repayment schedule & terms	as mutually agreed between the parties
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity/ subsidiary	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Part

<u>C(1)</u>:<u>Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary</u>:

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*.	Not Applicable
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request*. **In addition, state the following**: cc) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; dd) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; ee) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; ff) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed*.	Not Applicable
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

<u>C(4)</u>:<u>Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary</u>:

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies*.	0.04

	a. Before transaction	0.04
	b. After transaction	0.18 (Q1 2026-2027)
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies.*	NA
	o. Before transaction	NA
	p. After transaction	-3.40 (Q1 2026-2027)

A(1): Basic details of the related party: Sushodha Institute of Gastroenterology Private Limited

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	**Sushodha Institute of Gastroenterology Private Limited**
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Health care sector

A(2): Relationship and ownership of the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). • Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation**: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control[2].* *While calculating indirect shareholding, shareholding held by relatives[3] shall also be considered.*	NA NA NA NA

A(3): Details of previous transactions with the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. ***Explanation**: Details need to be disclosed separately for listed entity and its subsidiary.*	NA

2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	NA
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No defaults made.

A(4): Amount of the proposed transaction:

<table>
<tr><th>S. No.</th><th>Particulars of the Information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>40 Crores.</td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year</td><td>listed entity’s annual consolidated turnover i.e. Revenue from operations for the immediately preceding financial year i.e for FY 2025-26 was Rs.9,11,32,883/-
So % of Proposed Transaction is 438.91%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>Not Applicable</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>Not Applicable</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:

<u>Explanations</u>: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars</th><th>FY 2025 – 2026 (INR)</th></tr><tr><td>Turnover</td><td>9,24,64,085</td></tr><tr><td>Profit After Tax</td><td>87,19,521</td></tr><tr><td>Net worth</td><td>4,40,43,845</td></tr></table></td></tr>
</table>

A(5): Basic details of the proposed transaction:

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc c) Availing ad rendering of services
2.	Details of each type of the proposed transaction	a) receipt or repayment of loans including interest; b) giving loan, borrowing etc c) Availing ad rendering of services
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	2026 to 2027
4.	Whether omnibus approval is being sought?	No

5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company works closely with its related parties to achieve its business objectives.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	Not Applicable
	a. Name of the director / KMP	Not Applicable
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Not Applicable
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Not Applicable

B(1): Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances:

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	Not Applicable
2.	Basis of determination of price.	All transactions shall be in the ordinary course of business and on an arm's length Basis
3.	In case of Trade advance (*of up to 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	s. Amount of Trade advance	
	t. Tenure	
	u. Whether same is self-liquidating?	

B(2): Disclosure *only* in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies*.	The financial assistance is provided/ would be provided from the Internal accruals / proceeds from capital expansion through permissible issues / loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made thereunder.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies*.	NO
	a. Nature of indebtedness	Loan from directors / companies in accordance with the provisions of Companies Act, 2013 and rules made Thereunder
	b. Total cost of borrowing	as mutually agreed between the parties
	c. Tenure	as mutually agreed between the parties
	d. Other Details	as mutually agreed between the parties
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/ insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Interest rate will be in line with prevailing bank lending rates
5.	Maturity / due date	as mutually agreed between the parties
6.	Repayment schedule & terms	as mutually agreed between the parties
6.	Whether secured or unsecured?	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Party.

B(5): Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary:

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	Unsecured working capital loan/Term Loan for the tenure as mutually agreed between the parties.
2.	Interest rate (*in terms of numerical value or base rate and applicable spread*)	Interest rate will be in line with prevailing bank lending rates
3.	Cost of borrowing *Note: This shall include all costs associated with the borrowing*.	as mutually agreed between the parties
4.	Maturity / due date	as mutually agreed between the parties
5.	Repayment schedule & terms	as mutually agreed between the parties
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity/ subsidiary	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/ requirements/exigencies of the Related Part

C(1):**Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**:

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*.	Not Applicable

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2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following**: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C(4):**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**:

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies.*	0.04
	c. Before transaction	0.04
	d. After transaction	0.18 (Q1 2026-2027)
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/ insurance companies/ housing finance companies.*	NA
	q. Before transaction	NA
	r. After transaction	-3.40 (Q1 2026-2027)

Item No.: 5

To consider and approve the Material Related Party Transaction for acquisition and assignment of the Copyright and Intellectual Property portfolio of DEFIB Institute of Health Solutions LLP, out of Rights Issue proceeds.

Background and Object of the Proposed Transaction

The proposal is for the Company to acquire and take assignment of the identified Copyright and Intellectual Property portfolio of DEFIB Institute of Health Solutions LLP ("DEFIB"), a Limited Liability Partnership having LLPIN AAS-7091, including its patient relationship and ambulance management software and related intellectual property and associated rights, pursuant to a definitive Copyright & IP Assignment Agreement, for a consideration not exceeding Rs.10,00,00,000 (Rupees Ten Crore only), based on the valuation of the identified IP assets and associated rights.

The proposed acquisition is intended to strengthen the Company's healthcare technology capabilities and enable the Company to integrate technology-driven solutions, including patient engagement and ambulance management capabilities, into its healthcare operations, and is aligned with the Company's broader strategy of developing an integrated healthcare platform combining healthcare delivery with technology and digital systems.

The consideration for the proposed acquisition is proposed to be funded out of the proceeds of the Company's Rights Issue, subject to the terms of the Rights Issue and applicable regulatory approvals. The proposed acquisition is subject to execution of the definitive Copyright & IP Assignment Agreement and such statutory, regulatory, shareholder and other approvals as may be required under applicable law.

Strategic Rationale

The healthcare sector is increasingly adopting technology-enabled solutions for improving patient access, operational efficiency, emergency response, patient engagement and continuity of care. The proposed acquisition of DEFIB's identified copyright and intellectual property portfolio is intended to provide the Company with an opportunity to strengthen its technology capabilities and integrate digital solutions, including patient relationship and ambulance management software, with its healthcare business.

Rationale for Acquisition and Assignment

The proposed acquisition and Assignment is expected to provide the following potential benefits to the Company: access to patient relationship and ambulance management software and related intellectual property; enhancement of the Company's digital healthcare capabilities; potential integration of the acquired technology with the Company's existing healthcare operations and potential scalability of the acquired technology across the Company's healthcare operations.

Funding of the Acquisition and Assignment

The proposed consideration shall be funded out of the proceeds of the Rights Issue proposed/undertaken by the Company, subject to the objects and terms disclosed in the applicable Rights Issue documents and the applicable provisions of the SEBI (LODR) Regulations, 2015 and other applicable laws. Any variation or deviation in the utilisation of the Rights Issue proceeds shall be dealt with and disclosed in accordance with applicable laws.

Related Party Transaction
The proposed acquisition constitutes a Related Party Transaction since Mr. Bidari Kotresh Anilkumar, Executive Director of the Company, is a Designated Partner of DEFIB.

Accordingly, DEFIB is a related party of the Company within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The proposed transaction shall accordingly be undertaken in compliance with Section 188 of the Companies Act, 2013, Regulation 23 of the SEBI Listing Regulations, the Company's Related Party Transaction Policy and other applicable laws.
The Audit Committee has considered the revised proposed transaction and has reviewed the relevant information and documents placed before it. The proposed transaction is being placed before the Board for its consideration and, being a Material Related Party Transaction, shall be placed before the Members of the Company for their prior approval.

Interested Director
Mr. Bidari Kotresh Anilkumar, Executive Director of the Company, being interested in the proposed transaction by virtue of his position as a Designated Partner of DEFIB, has disclosed his interest in the transaction. He has not participated in the discussion on, and shall not vote on, the proposed transaction at the Board meeting, in accordance with the Companies Act, 2013 and the SEBI Listing Regulations.
Manner of Determination of Consideration

The consideration for the proposed acquisition has been determined on an arm's length basis, based on the valuation of the identified Copyright and Intellectual Property assets by an independent Registered Valuer, using internationally accepted valuation methodologies, and has been considered by the Board.

Material Related Party Transaction
The proposed acquisition of the identified Copyright and Intellectual Property portfolio of DEFIB for a consideration of up to Rs. 10 crore constitutes a Related Party Transaction. Based on the Company's annual consolidated turnover of Rs. 9,11,32,883 for FY 2025-26, the proposed transaction represents approximately 109.72% of such turnover, which exceeds the materiality threshold prescribed under Regulation 23(1) of the SEBI Listing Regulations (the lower of Rs. 1,000 crore or 10% of annual consolidated turnover). The proposed transaction is accordingly a Material Related Party Transaction and shall be placed before the Members of the Company for their prior approval by way of an Ordinary Resolution, with related parties abstaining from voting as required under Regulation 23(4).

TABLE A

Minimum Information Placed before the Audit Committee and the Board of Directors for Approval of the Material Related Party Transaction [Regulation 23 of the SEBI Listing Regulations]

Sr.	Headings	Particulars	Details
1	**Basic details of the related party**	Name of the related party	DEFIB Institute of Health Solutions LLP (LLPIN: AAS-7091)
2		Country of incorporation of the related party	India
3		Nature of business of the related party	Healthcare technology
4	**Relationship and ownership of the related party**	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Mr. Bidari Kotresh Anilkumar, Executive Director of the Company, is a Designated Partner of DEFIB Institute of Health Solutions LLP. DEFIB is not, and will not upon this transaction become, a subsidiary of the Company; the relationship is that of a related party by virtue of common directorship/designated partnership.
		• Shareholding of the listed entity/subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
		• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary (in case of transaction involving the subsidiary).	Nil
		• Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary).	Nil — DEFIB, being an LLP, does not hold any shares/capital in the Company.
5	**Details of previous transactions with the related party**	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	Nil

6		Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil
7		Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Not applicable
8	**Amount of the proposed transaction(s)**	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/shareholders.	Rs. 10,00,00,000 (Rupees Ten Crore only)
9		Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
10		Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	109.72% (Rs. 10,00,00,000 ÷ Rs. 9,11,32,883, being the Company's annual consolidated turnover for FY 2025-26)
11		Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).	Not applicable — the Company is directly a party to the transaction
12		Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	41,859.39% (Rs. 10,00,00,000 ÷ Rs. 2,38,895, being DEFIB's revenue for the immediately preceding financial year)
13		Financial performance of the related party for the immediately preceding financial year. (Turnover / Net profit / (loss) / Net worth)	Turnover: 2,38,895

14	**Basic details of the proposed transactions**	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase — acquisition of the identified Copyright and Intellectual Property assets by way of assignment.
15		Details of each type of the proposed transaction.	Acquisition and assignment of the identified Copyright and Intellectual Property portfolio of DEFIB Institute of Health Solutions LLP, together with associated rights, pursuant to a definitive Copyright & IP Assignment Agreement, for a consideration not exceeding Rs. 10,00,00,000, funded out of the proceeds of the Company's Rights Issue.
16		Tenure of the proposed transaction (tenure in number of years or months to be specified).	One-time transaction, to be completed in a single tranche, subject to requisite approvals including approval of the Members
17		Whether omnibus approval is being sought?	No
18		Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Rs. 8,11,07,514, proposed to be completed in a single tranche during FY 2026-27 (within the overall consideration cap of Rs. 10,00,00,000)
19		Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The proposed acquisition is expected to strengthen the Company's healthcare technology capabilities and enable integration of technology-driven solutions — including patient relationship and ambulance management software — into its healthcare operations, aligned with the Company's strategy of developing an integrated healthcare platform combining healthcare delivery with technology and digital systems. The consideration is funded out of the proceeds of the Company's Rights Issue.
20		Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. a. Name of the director/KMP b. Shareholding of the director/KMP, whether direct or indirect, in the related party	Mr. Bidari Kotresh Anilkumar, Executive Director of the Company, is a Designated Partner of DEFIB. 3.58% shareholding in listed company.(Directly)
21		A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Valuation Report is available on the website of the company.

22	**Disclosure in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Not applicable — the proposed transaction is a one-time acquisition of identified IP assets from a related party and does not involve a bidding process for sale, purchase or supply of goods or services.
23		Basis of determination of price.	Determined on an arm's length basis, based on the valuation of the identified Copyright and Intellectual Property assets by an independent IBBI-Registered Valuer.
24		In case of Trade advance (of up to 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following: a. Amount of Trade advance b. Tenure c. Whether same is self-liquidating?	None

Note:

Mr. Bidari Kotresh Anilkumar, Executive Director of the Company, being interested in the proposed transaction by virtue of his position as a Designated Partner of DEFIB, has disclosed his interest and shall not vote on the resolution. Except as stated above, none of the other Directors, Key Managerial Personnel and their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution at Item No. 5.

DETAILS OF THE PROPOSED TRANSACTION

Disclosure as per the Industry Standards on Related Party Transactions [Pursuant to the SEBI Circulars dated 26th June, 2025 and 13th October, 2025]

Sr.	Particulars	Details
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable.	The details of the information as per the RPT Industry Standards are provided in Table A above.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of the RPT.	As explained in the Explanatory Statement to Item No. 5, read with Table A above — the consideration has been determined on an arm's length basis based on an independent valuation of the identified Copyright and IP assets, and is funded out of the proceeds of the Company's Rights Issue.
3	Disclose the fact that the Audit Committee has reviewed the certificate(s) provided by the CEO/Managing Director/Whole-time Director/Manager and the CFO of the listed entity, as required under the RPT Industry Standards.	The Managing Director & CFO have provided a certificate confirming that the proposed RPT is in the interest of the Company, and the same has been reviewed by the Audit Committee.
4	Disclosure that the material RPT, or any material modification thereto, has been approved by the Audit Committee, and that the Board of Directors recommends the proposed transaction to the shareholders for approval.	The Audit Committee has approved, and the Board of Directors has approved and recommends to the Members, the proposed Material RPT for acquisition and assignment of the Copyright and Intellectual Property portfolio of DEFIB Institute of Health Solutions LLP, at its meeting held on 26th August, 2026.
5	The valuation report or other report(s), if any, considered by the Audit Committee while approving the RPT.	The valuation report is available on its website.
6	Any other information that may be relevant.	No commercially sensitive information has been redacted from the Explanatory Statement.

By order of the Board
For Arvaya Healthcare Limited
(formerly known as **Bijoy Hans Limited)**

Place : Pune
Date : 12 August, 2026

sd/-
Guinea Agrawal
Company Secretary &Compliance Officer

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