Date: 12/08/2026

To,
The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip code: 524723

Respected Authorities,

Sub: Annual Secretarial Compliance Report for the year ended 31st March 2026.

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026, we are forwarding herewith Annual Secretarial Compliance Report of the Company for the year ended 31st March 2026, issued by M/s. SKGK & Associates LLP, Company Secretaries on 10th August 2026.

This is for your information and record.

Thanking you,

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

KAUSHAL UTTAM SHAH
Digitally signed by KAUSHAL UTTAM SHAH
Date: 2026.08.12 20:27:33 +05'30'

KAUSHAL SHAH
Managing Director
DIN:02175130
Date: 12 Aug 2026
Place: Pune

SECRETARIAL COMPLIANCE REPORT OF
ARVAYA HEALTHCARE LIMITED
FOR YEAR ENDED 31ST MARCH 2026

To,
The Members
ARVAYA HEALTHCARE LIMITED,
FORMERLY KNOWN AS BIJOY HANS LIMITED
CIN: L86100AS1985PLC002323
Registered Address: Nirvana Co Working spaces, Mezzanine Floor, Itag Plaza, ABC, G S Road, Guwahati, Dispur, Kamrup, GMC, Assam, India 781005

We, **SKGK & ASSOCIATES LLP**, Practicing Company Secretaries, have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **M/s. ARVAYA HEALTHCARE LIMITED formerly known as BIJOY HANS LIMITED** ('the listed entity'), **having its Registered Office at Nirvana Co Working spaces, Mezzanine Floor, Itag Plaza, ABC, G S Road, Guwahati, Dispur, Kamrup, GMC, Assam, India 781005.** Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We, SKGK & ASSOCIATES LLP, Practicing Company Secretaries, have examined:

(a) all the documents and records made available to us and explanation provided by the Listed Entity,

(b) the filings/ submissions made by the listed entity to the stock exchanges,

(c) website of the listed entity,

(d) any other document/filing, as may be relevant, which has been relied upon to make this certification, for the year ended March 31, 2026 ("Review Period") in respect of compliance with the provisions of:

(a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and

(b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India;-

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The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations");

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI (ICDR) Regulations");

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 ("SEBI Takeover Regulations");

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 – Not applicable during the Review Period;

(e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 - Not applicable during the Review Period;

(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 - Not applicable during the Review Period;

(g) Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations, 2013;- Not applicable during the Review Period;

(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

I hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

S. No.	Particulars	Compliance Status(Yes/ No/ NA)	Observations/ Remark by PCS
1.	**Secretarial Standards:** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	No	*It was observed that the Company had not fully complied with the applicable provisions of Secretarial Standard–1 (SS-1) on Meetings of the Board of Directors, issued by the Institute of Company Secretaries of India. The draft Minutes of the Board and Committee Meetings were not circulated to all the Directors within the prescribed time, and the signed Minutes were also not circulated to all the Directors as required under SS-1. Further, the detailed notes on agenda setting out the relevant material facts in respect of items requiring approval were not*

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			circulated in all cases in accordance with the requirements of SS-1.
2.	**Adoption and timely updation of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and have been reviewed but not updated on time, as per the regulations/circulars/guidelines issued by SEBI	Yes	
3.	**Maintenance and disclosures on Website:** The Listed entity maintaining a functional website IS Timely dissemination of the documents/ information under a separate section on the website Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	No	*During the year under review, consequent to the change in the management of the Company, certain disclosures required to be hosted on the Company's website pursuant to Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were uploaded beyond the prescribed timelines.*
4.	**Disqualification of Director:** None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity	Yes	
5.	**Details related to Subsidiaries of listed entities have been examined w.r.t.:** (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	Yes	*During the year under review, the Board of Directors, at its meeting held on 04 November 2025, approved the proposed acquisition of 100% of the equity share capital of Health Secure Hospitals Private Limited, Arvaya Health and Wellness Private Limited and Tec-Pool Solutions Private Limited. As at 31 March 2026, the acquisition of 100% equity share capital of Health Secure Hospitals Private Limited was in process. Subsequently, at its meeting held on 04 March 2026, the Board approved the issuance and allotment of equity shares on a preferential basis to the selling shareholders of the aforesaid companies as consideration for the proposed acquisitions.*

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			Since the aforesaid acquisitions were undertaken during FY 2025-26 and were not completed as at 31 March 2026 in the case of Health Secure Hospitals Private Limited, the aforesaid companies were not considered as material subsidiaries as at 31 March 2026 for the purpose of the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
6.	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	None
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	None
8.	**Related Party Transactions:** (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions, or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes	None
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	No	*It was observed that certain PDF documents submitted to the Stock Exchange for intimating various disclosures and outcomes under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 contained an incorrect Scrip Code, resulting in inconsistency in the disclosures made to the Stock Exchange.* *Further the disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure*

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			Requirements) Regulations, 2015 in respect of the receipt of the Certificate of Incorporation from the Registrar of Companies on 19 December 2025 was submitted to the Stock Exchange on 26 December 2025, beyond the prescribed timeline under Regulation 30(6)(ii) of the said Regulations. *It was also observed that although the outcome of the Board Meeting approving the financial results for the quarter ended 30 September 2025 was intimated to the Stock Exchange within the prescribed timeline, the corresponding filing under the Financial Results category was submitted after a delay of two days, resulting in inconsistency in the disclosures made to the Stock Exchange.*
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	None
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein (**)	NA	None
12.	**Additional Non-compliances, if any:**	No	*It was observed that certain disclosures required under Regulation 29 of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 were not made in compliance with the provisions of the said Regulations. Instances were observed where the disclosures were filed by the Company instead of the Acquirer, although the statutory obligation to make such disclosures rests with the Acquirer.*

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			Further, certain disclosures were not submitted within the prescribed timelines, and certain disclosures were incomplete and required subsequent revision. Accordingly, the Company did not ensure compliance with the requirements of Regulation 29 of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 relating to the person responsible for making the disclosure, adherence to the prescribed timelines, and the completeness and accuracy of the disclosures submitted to the Stock Exchange.

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status(Yes/ No/ NA)	Observations/ Remark by PCS
1.	**Compliances with the following conditions while appointing/re-appointing an auditor**		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter, or	Yes	
	ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter, or	NA	Not applicable, as the resignation took place within 45 days from the end of the quarter ended 30 June 2025.
	iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the auditreport for such financial year.	NA	NA

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2.	**Other conditions relating to resignation of statutory auditor**		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee		
	A. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings	NA	NA
	B. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non- receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable	NA	NA
	C. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.	NA	NA
	ii. **Disclaimer in case of non-receipt of information:** The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.	NA	NA
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIRA CFD/CMD1/114/2019 dated 18th October, 2019.	Yes	

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(a) (**) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations/Circulars/Guidelines including specific clause)	Regulation/Circular No.	Deviations	Action Taken By	Type of Action	Details of Violation	Fine Amount	Observation/Remarks of PCS	Management Response	Remarks
1	Compliance with applicable Secretarial Standards	SS-1 issued by ICSI under Section 118(10) of the Companies Act, 2013	Non-compliance with certain requirements of SS-1 relating to circulation of draft and signed Minutes and agenda notes	Company	—	Draft and signed Minutes of Board and Committee Meetings were not circulated to all Directors within the prescribed timelines and detailed agenda notes were not circulated in all cases	—	It was observed that the Company had not fully complied with the applicable provisions of SS-1.	—	—
2	Maintenance and timely dissemination of information on the website	Regulation 46 of SEBI LODR Regulations, 2015	Certain disclosures were uploaded beyond the prescribed timelines	Company	—	Certain disclosures required to be hosted on the Company's website were uploaded beyond the prescribed timelines consequent to change in management	—	It was observed that certain disclosures required under Regulation 46 were uploaded beyond the prescribed timelines.	—	—
3	Disclosure of events or information within prescribed timelines	Regulation 30 read with Schedule III and Regulation 30(6)(ii) of SEBI LODR Regulations, 2015	Delay/inconsistency in disclosures	Company	—	Certain PDF documents submitted to the Stock Exchange contained an incorrect Scrip Code. Further, disclosure relating to receipt of Certificate of Incorporation on 19 December 2025 was submitted on 26 December 2025 beyond the prescribed timeline. The filing under the Financial Results category relating to the quarter ended 30 September 2025 was also submitted with a delay of two days.	—	Instances of non-compliance were observed in respect of accuracy, consistency and timely submission of disclosures under Regulation 30.	—	—
4	Disclosure by acquirer in respect of acquisition/disposal of shares or voting rights	Regulation 29 of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011	Certain disclosures were filed by the Company instead of the Acquirer; certain disclosures were delayed/incomplete	Acquirer/Company	—	Certain disclosures were not made by the person responsible under the Regulations and certain disclosures were not submitted within the prescribed timelines and/or were incomplete and subsequently revised	—	Instances of non-compliance were observed with respect to the person responsible for making disclosures, prescribed timelines and completeness/accuracy of disclosures under Regulation 29 of the SAST Regulations.	—	—

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(b) The listed entity has taken the following actions to comply with the observations made in previous reports: Not applicable

Sr. No.	Compliance Requirement (Regulations/ circulars/guide-lines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observation remarks of the practicing Company Secretary	Management Response	Remarks

For SKGK & Associates LLP
Company Secretaries
Peer Review No: 3443/2023

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Gaurav Kulkarni ★ FCS - 12834 C.P.-15459 ★ Company Secretary

Signature: Kulkarni

Place: Pune
Date : 10.08.2026

Name of Company Secretary in practice: Gaurav Kulkarni
CP No: 15459
FCS Membership No: 12834
UDIN: F012834H001065853