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

To,

The Board of Directors,

Arvaya Healthcare Limited

(Formerly Known as Bijoy Hans Limited)

Introduction

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of ARVAYA HEALTHCARE LIMITED (Formerly Known as Bijoy Hans Limited) ("the Company") for the quarter ended 30th June 2026, together with the notes thereon ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 (as amended) read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

Auditor's Responsibility

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

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

Conclusion

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

For
KHIRE KHANDEKAR & KIRLOSKAR
CHARTERED ACCOUNTANTS
FRN: 105148W

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

ARVAYA HEALTHCARE LIMITED

(Formerly Known as BIJOY HANS LIMITED)

CIN: L86100AS1985PLC002323

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

RS In Lacs

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

ARVAYA HEALTHCARE LIMITED
(Formerly Known as BIJOY HANS LIMITED)

ARVAYA HEALTHCARE LIMITED

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

Notes To Standalone Financials

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

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

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

3. **Increase in Authorised Share Capital**

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

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

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

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

ARVAYA HEALTHCARE LIMITED

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

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

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

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

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

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

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

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

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

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

6. **Other Matters:**

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

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

For

KHIRE KHANDEKAR & KIRLOSKAR

CHARTERED ACCOUNTANTS

FRN: 105148W

K. G. PHATAK

Partner

M. No.: 104106

Place: Sangli

Date:12/08/2026

UDIN:26104106JKHPWX4803

ARVAYA HEALTHCARE LIMITED (Formerly Known as BIJOY HANS LIMITED)

CIN: L86100AS1985PLC002323

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

RS IN LACS

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

ARVAYA HEALTHCARE LIMITED

ARVAYA HEALTHCARE LIMITED
(Formerly Known as BIJOY HANS LIMITED)

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

Notes To Consolidated Financials-

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

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

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

3. **Increase in Authorised Share Capital**

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

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

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

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

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