BROACH LIFECARE HOSPITAL LIMITED

CIN: L86100GJ2023PLC140499

3RD Annual Report 2025-26

REGISTERED OFFICE
501, 5th Floor, Corporate House,
Above Bharuch Orthopaedic
Hospital, R K Casta, Bharuch,
Gujarat, India, 392001

Email Id: info@maplehospital.in, Contact No.: +91 9429187226
Website: www.maplehospital.in

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CORPORATE INFORMATION

BOARD OF DIRECTORS
Mrs. Dhyuti Krupesh Joshi- Chairperson and Non-executive Director
Mr. Jaykumar Narendra Vyas- Managing Director
Mrs. Shachi Jaykumar Vyas- Whole- Time Director
Mr. Mehul Narendrakumar Hingu- Independent Director
Mr. Shrikrishna Ramesh Chaudhari- Independent Director

STATUTORY AUDITOR
K. K. Haryani & Co.
Chartered Accountants
D-205/206, Second Floor, R K Casta,
B/H Patel Super Market, Station Road,
Bharuch 392001, Gujarat, India.

INTERNAL AUDITOR
R. M. Hariyani & Co.
Chartered Accountants
26, Sindhunagar Society, Station Road,
Bharuch-392001, Gujarat, India

SECRETARIAL AUDITOR
Rahul S. Mithaiwala & Co.
Company Secretaries
1st Floor, Dutch House, Opp. Mount Carmel Church,
Behind Saifee Building, Nanpura,
Surat-395001, Gujarat, India.
Contact: 0261-2430744
Email Id: rahulmithaiwala@gmail.com

REGISTRAR AND TRANSFER AGENT
Kfin Technologies Limited
301, The Centrium, 3rd Floor, 57,
Lal Bahadur Shastri Road, Nav Pada, Kurla (West),
Mumbai – 400070, Maharashtra, India.
Contact: 022-46170911
Email: einward.ris@kfintech.com
Website: www.kfintech.com

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Website: www.maplehospital.in

NOTICE OF THE ANUAL GENERAL MEETING

Notice is hereby given that the 3rd Annual General Meeting of the Members of the Company will be held on Wednesday, September 30, 2026 at 11:30 a.m. (IST) via Video Conference("VC")/Other Audio-Visual Means ("OAVM") in accordance with the applicable circulars issued by the Ministry of Corporate Affairs (MCA) and Securities and Exchange Board of India (SEBI) to transact the following business:

ORDINARY BUSINESS:

1. Adoption of Audited Financial Statements:

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

2. Re-appointment of Director liable to retire by rotation:

- To appoint a director in place of Mr. Jaykumar Narendra Vyas (DIN: 08736387), who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

3. Appointment of Secretarial Auditor of the Company and to fix their remuneration:

To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions of the Companies Act, 2013 (the "Act") read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (the "Rules"), (including any statutory modification(s) or re-enactment thereof for the time being in force) and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and in accordance with the recommendation of the Audit Committee and approval of the Board of Directors of the Company (the "Board"), M/s. Rahul S. Mithaiwala & Co., Practicing Company Secretary (PRCN: 1910/2022), be and is hereby appointed as the Secretarial Auditor of the Company, for a term of 5 (Five) consecutive years commencing from financial year 2026-27 to financial year 2030-31, to issue the secretarial audit report in Form MR-3, on such terms & conditions including the remuneration as may be decided by the Board from time to time.

"RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary, desirable or expedient to give effect to this resolution and for matters connected therewith or incidental thereto."

By Order of the Board of Directors
Broach Lifecare Hospital Limited

Jaykumar Narendra Vyas
Managing Director
DIN: 08736387

Date: September 5, 2026
Place: Bharuch

Notes:

1. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ('Act'), as amended, setting out the material facts concerning the business with respect to Items No. 3 to 8 forms part of this Notice.

2. Details required under Regulation 36 of the Listing Regulations, 2015 and Secretarial Standards on General Meetings (SS-2) issued by The Institute of Company Secretaries of India, in respect of Directors seeking re-appointment/revision in remuneration at this AGM is provided in "**Annexure-A**" of this Notice. Directors seeking appointment/re-appointment have furnished requisite declarations under Section 164(2) and other applicable provisions of the Act including rules framed thereunder.

3. The Ministry of Corporate Affairs ("MCA"), has vide General Circular Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 05, 2020, and subsequent circular issued in this regard, the latest being 03/2025 dated September 22, 2025 (collectively referred to as "MCA Circulars"), allows Companies to hold Annual General Meeting ("AGM") through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM"), without the physical presence of Members at a common venue. In compliance with the applicable provisions of the Companies Act, 2013 ("Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations") read with circulars issued by MCA and SEBI, the 8th AGM of the Company is being held through VC / OAVM. The deemed venue for the 8th AGM shall be the Registered Office of the Company.

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

5. PURSUANT TO THE PROVISIONS OF THE ACT, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC/OAVM, PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS AGM AND HENCE THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF AGM ARE NOT ANNEXED TO THIS NOTICE.

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) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), and MCA Circulars, the Company is providing the 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 registered with National Securities Depository Limited ("NSDL") to facilitate voting through electronic means, as the authorized e-Voting agency. The facility of casting votes by a member using remote e-Voting as well as the e-Voting system on the date of the AGM will be provided by National Securities Depository Limited.

7. 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. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 Members on a 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.

8. 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.

9. Pursuant to Section 113 of the Companies Act, 2013, Body Corporates/Institutional/ Corporate members are required to send a scanned copy (in PDF/JPG format) of certified true copy of the Board Resolution authorizing their representative to vote through remote e-Voting/e-Voting during the AGM and attend the AGM through VC / OAVM on their behalf. The said certified true copy of the Board Resolution should be sent to the Scrutinizer by email through its registered email address to rahulmithaiwala@gmail.com with a copy marked to www.maplehospital.in.

10. In compliance with the MCA Circulars, SEBI Circulars and Regulation 36(1)(a) of the Listing Regulations, the Notice of the AGM along with the Annual Report for Financial Year 2025-26 is being sent ONLY through electronic mode to those Members whose e-mail addresses are registered with the Company/Depositories/Depository Participants.

    Further, in compliance with Regulation 36(1)(b) of the Listing Regulations, a letter providing the web-link, including the exact path where complete details of the Annual Report including the Notice of the AGM is available, is being sent to those member(s) whose e-mail address is not registered with the Company/Registrar and Transfer Agent/Depository Participants/Depositories.

    The Notice of AGM and Annual Report for Financial Year 2025-26 is also available on the website of the Company i.e. www.maplehospital.in, and the website of the Stock Exchanges where the securities of the Company are listed, i.e. Bombay Stock Exchange of India Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of NSDL (agency for providing the Remote e-Voting facility and e-Voting system during the AGM) i.e. www.evoting.nsdl.com.

    The Shareholder who wishes to obtain hard copy of the Notice of the Meeting along with Annual Report for the Financial Year 2025-26 can send a request to the Company at info@maplehospital.in mentioning their DP ID and Client ID.

11. Procedure for registration of e-mail address by the Members of the Company:

    For Temporary Registration: The Members of the Company holding Equity Shares of the Company in Demat Form and who have not registered their e-mail addresses may temporarily get their e-mail addresses registered with the RTA i.e. einward.ris@kfintech.com. The members are requested to provide details such as e-mail id, Name, DPID, Client ID/ Folio No., PAN, Mobile No. Post successful registration of the e-mail address, the member would get soft copy of the Notice of the meeting, Annual Report and the procedure for e-voting along with the user-id to enable e-voting. In case of any query, a member may send an e-mail to RTA at einward.ris@kfintech.com and/or to the Company at info@maplehospital.in.

    Registration of e-mail address permanently with the DPs: To support the green initiative, Members are requested to register their e-mail addresses with their concerned DPs, in respect of electronic holding. Further, those Members who have already registered their e-mail addresses are requested to keep their e-mail addresses validated/updated with their DPs for all future communications.

12. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013 will be available electronically for inspection up to the date of AGM. For inspection, the Shareholders may contact the Company Secretary at info@maplehospital.in at least 5 days before the date of the AGM.

13. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DPs and holdings should be verified from time to time.

14. Shareholders seeking any information/desirous of asking any questions at the Meeting with regard to the accounts or any matter to be placed at the Meeting are requested to send email mentioning their names, DP ID and Client ID and Mobile No. to the Company at info@maplehospital.in, at least 10 days before the Meeting. The same will be replied by the Company suitably.

15. SEBI has established a common Online Dispute Resolution Portal ('ODR Portal') for resolution of disputes arising in the Indian Securities Market. Pursuant to this, post exhausting the option to resolve their grievance with the RTA/Company directly and/or through the SEBI SCORES platform, the investors can initiate dispute resolution through the ODR Portal (https://smartodr.in/login) and the same can also be accessed through the Company's website at https://www.maplehospital.in/Investor-Relations.aspx

16. The Board of Directors of the Company has appointed M/s. Rahul S. Mithaiwala & Co., Practicing Company Secretaries as the Scrutinizer to scrutinize the remote e-Voting process before the AGM as well as e-Voting process during the AGM in a fair and transparent manner.

17. The Scrutinizer shall, after the conclusion of e-Voting at the Meeting, scrutinize the votes cast at the Meeting and votes cast through remote e-Voting, make a consolidated Scrutinizer's Report and submit the same to the Chairman or a person authorized by him in writing, who shall countersign the same and declare results (consolidated) within two working days from the conclusion of the AGM.

18. The result declared along with the Scrutinizers Report shall be placed on the Company's website www.maplehospital.in and the website of NSDL e-Voting www.evoting.nsdl.com immediately after the declaration of the result and the same will also be communicated to the National Stock Exchange of India Limited.

19. Instructions for e-Voting and joining the AGM are as follows:

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

The remote e-voting period begins on Sunday, September 27, 2026 at 9:00 A.M. and ends on Tuesday, September 29, 2026 at 5:00 P.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. Wednesday, September 23, 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

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	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

demat mode with NSDL.	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. **NSDL Mobile App is available on** App Store Google Play

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 e-voting 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. Once login, you will be able to see e-Voting option. Once you 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 options available against company name or **e-Voting service provider-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 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:
   i. If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
   ii. 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.
   iii. How to retrieve your 'initial password'?
   iv. 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'.
   v. 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:
   i. 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.
   ii. Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

iii. 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.

iv. 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 General 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 rahulmithaiwala@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 at 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 (Company email id).

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 (Company email id). If you are an Individual shareholder 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 EGM/AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the EGM/AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EGM/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 EGM/AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the EGM/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 EGM/AGM shall be the same person mentioned for Remote e-voting.

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

1. Member will be provided with a facility to attend the EGM/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 info@maplehospital.in The same will be replied by the company suitably.

6. 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 info@maplehospital.in The same will be replied by the company suitably.

General Instructions

i. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM through ballot paper.

ii. M/s. Rahul S. Mithaiwala, Practicing Company Secretary (Membership No. FCS-11556 & CP No. 17386) has been appointed for as the Scrutinizer for providing facility to the members of the Company to scrutinize the voting and remote e-voting process in a fair and transparent manner.

iii. The members, who are present VC / OAVM at the AGM but have not cast their votes during the remote e-voting period, shall be allowed to cast their voting through e-voting.

iv. The Scrutinizer shall after the conclusion of voting at the AGM, will first count the votes cast at the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than three days of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.

v. The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company www.maplehospital.in and on the website of NSDL immediately after the declaration of result by the Chairman or a person authorized by him in writing and communicated to the National Stock Exchange of India Limited.

EXPLANATORY STATEMENT

(Pursuant to Section 102 of the Companies Act, 2013, read with Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India)

Item No. 3:

In terms of Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and applicable provisions of the Companies Act, 2013, each as amended, the Company is required to appoint Secretarial Auditor for a period of five years commencing from FY 2026-27 to FY 2030-31, to conduct the Secretarial Audit in accordance with Section 204 of the Companies Act, 2013 and Regulation 24A of the SEBI Listing Regulations, along with applicable SEBI circulars.

To identify a suitable Secretarial Auditor, the Management initiated a comprehensive evaluation process involving detailed discussions with eligible audit firms. These firms were assessed against a defined set of eligibility and evaluation criteria.

As part of the assessment, the Management also reviewed the eligibility of CS. Rahul S. Mithaiwala, who holds peer reviewed certificate no. 1910/2022 issued by the Peer Review Board of the Institute of Company Secretaries of India and having 10 years of extensive experience in corporate laws, governance and compliance, particularly in handling listed companies across sectors.

Further, pursuant to the amended provisions of Regulation 24A of the SEBI Listing Regulations, the appointment of Secretarial Auditors now requires shareholder approval.

The outcome of the assessment was presented and recommended to the Board the appointment of Mr. Rahul S. Mithaiwala as Secretarial Auditor for a period of five years, to conduct the Secretarial Audit of the Company for the financial years from FY 2026-27 to 2030-31.

Mr. Rahul S. Mithaiwala has provided his consent to act as Secretarial Auditor, and have confirmed that, if appointed, their engagement would be in compliance with Regulation 24A of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, and other applicable circulars issued in this regard.

Disclosures as required under Regulation 36(5) of the SEBI Listing Regulations: a) Proposed fees payable to the Auditor(s): 1,20,000/- (Rupees One Lakh Twenty Thousand Only) for FY 2025-26, exclusive of applicable taxes and reimbursement of out of-pocket expenses on an actual basis, and exclusive of any other professional services. The Board may consider an annual increment for subsequent years, in consultation with the Secretarial Auditor.

None of the Directors, Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested, financially or otherwise, in this resolution, except to the extent of their shareholding, if any, in the Company.

The Board of Directors of the Company recommends an Ordinary resolution as set out at item no. 3 of the Notice, for the approval of the members.

By Order of the Board of Directors
Broach Lifecare Hospital Limited

Jaykumar Narendra Vyas
Managing Director
DIN: 08736387

Date: September 5, 2026
Place: Bharuch

ANNEXURE-A TO THE NOTICE

Details of Directors seeking Re-Appointment /revision in remuneration at the forthcoming Annual General Meeting pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard – 2 on "General Meeting" issued by the Institute of Company Secretaries of India:

Name of the Director	Mr. Jaykumar Narendra Vyas
Director Identification Number (DIN)	08736387
Designation/ Category	Managing Director
Age	40 Years
Date of the first appointment on the Board	Since Incorporation
Nationality	Indian
No. of Board Meetings attended during the Year 2025-2026	04
Qualifications	Bachelor of Medicine and bachelors of Surgery degree from Gujarat Medical Council. He also holds diploma of post graduate vocational training (residency training) in cardiology from I.M. Sechenov First Moscow State Medical University.
Brief resume, Expertise in specific functional areas	Dr. Jaykumar Narendra Vyas**,** aged 40 years is Managing Director of our Company. He has been associated with our Company since its incorporation as a Director and Promoter. He holds a Bachelor of Medicine and bachelors of Surgery degree from Gujarat Medical Council. He also holds diploma of post graduate vocational training (residency training) in cardiology from I.M. Sechenov First Moscow State Medical University. He has around 10 years of experience in the field of cardiology. He is currently responsible for the overall management of the Company.
Terms and conditions of appointment or re-appointment	Being liable to retire by rotation
Remuneration last drawn	Nil
Remuneration sought to be paid	Nil
No. of Equity Shares held in the Company	38,69,590 Shares
Directorship held in other companies including equity listed companies excluding Foreign Companies	1. Sargam Multispeciality Hospital Private Limited 2. Nostros Beverages Private Limited
Membership/ Chairmanship in Committees in other listed company	Nil
Listed entities from which the person has resigned in the past three years	None
Disclosure of relationships between directors inter-se	He is Husband of Dr. Shachi Jaykumar Vyas and Brother of Mrs. Dhyuti Krupesh Joshi who are Directors of the Company.
Skills and capabilities required for the role of Independent Director and the manner in which the proposed person meets such requirements.	NA

DIRECTOR'S REPORT

To,
The Members

Your directors take pleasure in presenting the 3rd Annual Report along with the Audited Financial Statement and Auditor's report for the financial year ended March 31, 2026:

1. FINANCIAL HIGHLIGHTS

The financial performance of the Company during the year ended 31st March, 2026 compared to the previous year is summarized below:

(Rs. in Lakhs except EPS)

Particulars	2025-26	2024-25
Revenue from operations	**599.47**	**317.94**
Other income	4.20	4.58
Total Income	**603.67**	**322.52**
Less: Total Expenses	582.62	250.91
Profit/(Loss) Before Exceptional Items & Tax	21.04	71.61
Less: Exceptional & Extra Ordinary Items (Bad Debts)	0	0
Profit/(Loss) Before Tax (PBT)	**21.04**	**71.61**
Less: Tax Expense		
Current Tax	0	(15.88)
Deferred Tax Liabilities/(Assets)	(12.36)	(2.14)
Earlier year Tax Adjustment	0	0
Net Profit/(Loss) After Tax	**8.68**	**53.59**
Earnings Per Equity Share:		
Basic	0.14	0.98
Diluted	0.14	0.98

2. RESULTS OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS

The Revenue from Operations for the Financial Year 2025-26 is Rs. 599.47 lakhs against the previous year's revenue of Rs. 317.94 lakhs. The total expenses of the Company during the Financial Year 2025-26 are Rs. 582.62 lakhs against the previous year's expenses of Rs. 250.91 lakhs. The Company has earned net profit of Rs. 8.68 lakhs against the previous year's Profit of Rs. 53.59 Lakhs.

3. DIVIDEND

During the year under review, your directors have not recommended any Dividend on Equity Shares of the Company with a view to meet future requirements of projects and to strengthen the financial position of the Company.

4. TRANSFER TO RESERVES

During the year under review, your directors have decided not transfer any amount to the general reserve.

5. DEPOSITS

There were no outstanding deposits within the meaning of Section 73 and 74 of the Act, read with rules made thereunder at the end of FY 2025-26 or the previous financial years. Your Company did not accept any deposit during the year under review.

6. EXTRACT OF ANNUAL RETURN

The Annual Return of the Company as on March 31, 2026, in the Form MGT-7 in accordance with Section 92(3) and 134(3)(a) of the Act as amended from time to time and the Companies (Management and Administration) Rules, 2014 is available on the weblink of the Company at www.maplehospital.in under the section 'Investor Relations'.

7. BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Company has a professional Board with Executive Directors & Non-Executive Directors who bring the right mix of knowledge, skills, and expertise and help the Company in implementing the best Corporate Governance practices.

The details of Board of Directors and Key Managerial Personnel of the Company as on March 31, 2026:

Name	Designation	Date of Appointment
Mr. Jaykumar Narendra Vyas	Managing Director	25/04/2023
Mrs. Shachi Jaykumar Vyas	Whole-Time Director	25/04/2023
Mrs. Dhyuti Krupesh Joshi	Chairman & Director	05/10/2023
Mr. Mehul Narendrakumar Hingu	Independent Director	09/12/2023
Mr. Shrikrishna Ramesh Chaudhari	Independent Director	15/12/2023
Mrs. Urvi Mrunal Hindia*	Chief Financial Officer	01/12/2023
Mrs. Swati Sharma#	Company Secretary	21/12/2023

* Resigned w.e.f. 25/08/2026
\# Resigned w.e.f. 30/08/2026

8. DECLARATION FROM INDEPENDENT DIRECTORS AND THEIR FAMILIARISATION PROGRAM

The Company has received necessary declaration from each independent director under Section 149(7) of the Companies Act, 2013, that they meet the criteria of independence laid down in Section 149(6), Code for independent directors of the Companies Act, 2013 and they have registered their names in the Independent Directors' Databank. All those Independent Directors who are required to undertake the online proficiency self-assessment test as contemplated under Rule 6(4) of the Companies (Appointment and Qualification of Directors) Rules, 2014, have passed such test.

Based on the disclosures received from all independent directors and in the opinion of the Board, the independent directors fulfil the conditions specified in the Act, the Listing Regulations, listing manual and are independent of the Management. In the opinion of the Board, the independent directors so appointed possess requisite integrity, expertise, experience and proficiency.

The Directors are regularly informed during meetings of the Board and its Committees on the activities of the Company, its operations and issues faced by the industry. The details of familiarization programs provided to the Directors of the Company are available on the Company's website www.maplehospital.in.

9. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under section 134(3)(c) and 134 (5) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, it is hereby confirmed that:

a. In the preparation of the annual accounts for the year ended March 31, 2026 the applicable accounting standards had been followed along with proper explanation relating to material departures;

b. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for that year;

c. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d. The Directors have prepared the annual accounts on a 'going concern' basis; and

e. The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.

f. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

10. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE ACT

Kindly refer the financial statements for the loans, guarantees and investments given/made by the Company as on March 31, 2026.

11. MEETINGS OF THE BOARD OF DIRECTORS

During the year under review, 4 (Four) Board Meetings were held by the Company. All the board meetings have been held within the prescribed time gap of 120 days as per the provisions of Section 173 of the Companies Act, 2013. The Agenda for the Board, General as well as Committee Meetings together with the appropriate supporting documents and relevant information were circulated in advance of the meetings to enable the Board to take informed decisions.

The necessary quorum was present in all the meetings. Leave of absence was granted to concern Directors upon receipt of the request who could not attend the respective Board Meeting. Below given table is showing the number of meetings held during the year under review:

Sr. No.	Date of meeting	Total Number of directors associated as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1	30-05-2025	5	5	100.00%
2	29-08-2025	5	5	100.00%
3	14-11-2025	5	5	100.00%
4	10-02-2026	5	5	100.00%

12. COMMITTEES OF THE BOARD

Our Board of Directors presently has four (4) committees which have been constituted/ re-constituted in accordance with the relevant provisions of the Companies Act:

(i) Audit Committee,
(ii) Stakeholders' Relationship Committee,
(iii) Nomination and Remuneration Committee, and

Meeting of Audit Committee and Relevant Quorum

During the year the Audit Committee met four times in and the gap not more than one hundred and twenty days between two meetings.

Dates of meeting are 30-05-2025, 29-08-2025, 14-11-2025 and 10-02-2026. The quorum for audit committee meeting shall be either two members or one third of the members of the audit committee, whichever is greater, with at least two independent directors.

The composition of the Committee and attendance of the members at the meetings held during the financial year 2025-26 are as follows:

Name of the member	Nature of directorship	Designation in committee	No. of meeting in FY 2025-26	
			Held	Attend
Mr. Mehul Narendrakumar Hingu	Non- Executive Independent Director	Chairman	4	4
Mr. Shrikrishna Ramesh Chaudhari	Non- Executive Independent Director	Member	4	4
Mr. Jaykumar Narendra Vyas	Managing Director	Member	4	4

Meeting of Stakeholders' Relationship Committee and Relevant Quorum

During the year the Stakeholders' Relationship committee met two times in a year and shall report to the Board of Directors regarding the status of redressal of complaints received from the shareholders of the Company.

Dates of meeting are 30-05-2025 and 14-11-2025. The quorum for a meeting of the Stakeholder's Relationship Committee shall be two members present.

The composition of the Committee and attendance of the members at the meetings held during the financial year 2025-26 are as follows:

Name of the member	Nature of directorship	Designation in committee	No. of meeting in FY 2025-26	
			Held	Attend
Mr. Shrikrishna Ramesh Chaudhari	Non- Executive Independent Director	Chairman	2	2
Mr. Jaykumar Narendra Vyas	Managing Director	Member	2	2
Mrs. Shachi Jaykumar Vyas	Whole-time Director	Member	2	2

Meeting of Nomination and Remuneration Committee and Relevant Quorum

During the year the Stakeholders' Relationship committee met One times. Date of meeting was 30-05-2025.

The quorum for Nomination and Remuneration committee meeting shall either be two members or one third of the members of the committee, whichever is greater.

The composition of the Committee and attendance of the members at the meetings held during the financial year 2025-26 are as follows:

Name of the member	Nature of directorship	Designation in committee	No. of meeting in FY 2025-26	
			Held	Attend
Mr. Shrikrishna Ramesh Chaudhari	Non- Executive Independent Director	Chairman	1	1
Mr. Mehul Narendrakumar Hingu	Non- Executive Independent Director	Member	1	1
Mrs. Dhyuti Krupesh Joshi	Non- Executive Director	Member	1	1

13. CHANGE IN NATURE OF BUSINESS, IF ANY

There was no change in the nature of business of the Company during the year under review.

14. DETAILS OF SUBSIDIARY, JOINT VENTURE AND ASSOCIATE COMPANY

During the year under review, the Company does not have any Subsidiary, Joint Venture & Associate Company.

15. SHARE CAPITAL

The Company has an Authorized Capital of Rs. 6,10,00,000 divided into 61,00,000 Equity Shares of Rs. 10 each. The Company has Issued, Subscribed and Paid-up Capital of Rs. 6,07,03,800 divided into of face value of Rs. 10 each.

16. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There have been no material changes and commitments, affecting the financial position of the Company subsequent to the close of FY 2025-26 till the date of this report.

17. PARTICULARS OF EMPLOYEES

Disclosures relating to remuneration and other details as required under section 197(12) of the Companies Act, 2013 read with rules 5(1), 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is annexed herewith as "**Annexure-A**" and forms part of this Board's report.

18. STATUTORY AUDITORS

Present statutory Auditor M/s. K. K. Haryani & Co., Chartered Accountants (FRN: 121950W) were reappointed at first Annual general meeting held on 1st July, 2024 to hold office till conclusion of Sixth Annual General meeting of the company.

The Statutory Auditors have confirmed that they are not disqualified to continue as Statutory Auditors and are eligible to hold office as Statutory Auditors of your Company. The company had received eligibility certificate from the auditor.

The Auditors' Report does not contain any qualification or adverse remark. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not call for any further comments.

19. AUDITOR'S REPORT AND BOARD'S COMMENTS THEREON

The Statutory Auditors of the Company have submitted the Audit Report for the financial year 2025-26. The Auditor's report does not contain any qualification, reservation or adverse remarks. The notes on financial statement referred to in the Auditor's report are self-explanatory and do not call for any comments.

20. DISCLOSURE OF ACCOUNTING TREATMENT

In the preparation of the financial statements, the Company has followed the Accounting Standards referred to in Section 133 of the Companies Act, 2013. The significant accounting policies which are consistently applied are set out in the Notes to the Financial Statements.

21. INTERNAL AUDITOR AND REPORT

During the year under review, Board of Directors of the Company in their meeting held on 14th November, 2025 has appointed M/s. R. M. Hariyani & Co, Chartered Accountant (FRN – 147657W) as an internal auditor of the company for FY 2025-26 and has conducted periodic audit of all operations of the Company. The Audit Committee has reviewed the findings of Internal Auditors regularly.

22. SECRETARIAL AUDITOR, SECREATARIAL AUDIT REPORT AND MANAGEMENT REPRESENTATION ON QUALIFICATION, RESERVATION OR ADVERSE REMARKS

During the year under review, M/s. N R Shah & Co., Practicing Company Secretaries, was appointed as the Secretarial Auditor of the Company for the financial year 2025-26 by the Board of Directors at its meeting held on November 14, 2025, pursuant to the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

Subsequently, M/s. N R Shah & Co., Practicing Company Secretaries, resigned from the office of Secretarial Auditor of the Company with effect from August 13, 2026.

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, a casual vacancy arose in the office of the Secretarial Auditor of the Company. Accordingly, the Board of Directors of the Company, at its meeting held on August 26, 2026, appointed M/s. Rahul S. Mithaiwala & Co., Practicing Company Secretary (Peer Review No.: 1910/2022, Membership No.: FCS F11556), as the Secretarial Auditor of the Company to fill the said casual vacancy and to conduct the Secretarial Audit of the Company for the financial year 2025-26, subject to such approvals as may be required under the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

Further, in terms of Section 204 of the Act and Regulation 24A of the SEBI Listing Regulations, the Board of Directors has, on the recommendation of the Audit Committee, approved the appointment of M/s. Rahul S. Mithaiwala & Co., Practicing Company Secretary (Peer Review No.: 1910/2022, Membership No.: FCS F11556), as the Secretarial Auditors of the Company, to hold office for a term of five (5) consecutive years with effect from financial year 2026-27 to financial year 2030-31, subject to approval of the Members of the Company at the ensuing AGM. Accordingly, a resolution seeking Members' approval for appointment of Secretarial Auditors of the Company forms part of the Notice of the AGM forming part of this Annual Report.

The Secretarial Audit Report for the financial year 2025-26 in Form MR-3 is attached to this report as **Annexure-B**. The Secretarial Auditor's Report contains certain observations/qualifications. The Board has taken note of the observations/qualifications made by the Secretarial Auditor in the said Report. The remarks made therein are self-explanatory. The Board has duly evaluated the observations/qualifications and the Company is committed to taking appropriate corrective steps to address the same and ensure timely compliance with the applicable provisions in due course in future.

23. REPORTING OF FRAUDS

There was no instance of fraud during the year under review, which required the Statutory Auditors or Secretarial Auditors to report to the Audit Committee, Board and/ or Central Government under Section 143(12) of the Companies Act, 2013 and Rules framed there under.

24. SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.

25. DISPATCH OF ANNUAL REPORT THROUGH ELECTRONIC MODE

In compliance with various MCA Circulars and SEBI Circulars, the notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those members whose email addresses are registered with the Company/RTA/Depositories. Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website at www.maplehospital.in, websites of the Stock Exchange, i.e., BSE Limited at www.bseindia.com and on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

26. CORPORATE GOVERNANCE

Since the Company's securities are listed on SME Platform of BSE, by virtue of Regulation 15 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the compliance with the Corporate Governance provisions as specified in Regulations 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V are not applicable to the Company.

27. CORPORATE SOCIAL RESPONSIBILITY

The provision of Section 135 of Companies Act, 2013 and rules made thereunder are not applicable to our Company for the financial year ended 31st March, 2026.

28. DETAILS ON CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS & OUTGO

a) Conservation of Energy, Technology Absorption

Conservation of energy:

1	The steps taken or impact on conservation of energy.	The Company exercised the strict control in its operations to minimize the power cost and reduce the waste of energy.
2	The steps taken by the company for utilizing alternate sources of energy.	N. A.
3	The capital investment on energy conservation equipment's.	N. A.

Technology Absorption:

1	Efforts in brief, made towards technology absorption, adaptation and innovation	None
2	Benefits derived as a result of the above efforts	N. A.
3	Information Regarding Imported Technology	N. A.
4	Expenditure Incurred on R & D	N. A.

Foreign exchange earnings and Outgo

Particulars	Amount in Lakhs
Earnings	NIL
Outgo	NIL

29. LISTING FEES

The Equity Shares of the Company are listed on SME Platform of BSE Limited and The Company has paid the applicable listing fees to the Stock Exchange till date.

30. MANAGEMENT DISCUSSIONS & ANALYSIS REPORT

The Management Discussion and Analysis report has been separately furnished in the Annual Report and forms a part of the Annual Report. Same is annexed as **Annexure-C**.

31. COST AUDIT APPLICABILITY

Maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 are not applicable to the Company.

32. GENERAL

Your directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

(a) Issue of equity shares with differential rights as to dividend, voting or otherwise.

(b) Issue of shares (including sweat equity shares) to employees of the Company under any scheme.

33. DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. The scope and authority of the Internal Audit function is well defined in the organization. The Internal Audit Department monitors and evaluates the efficacy and adequacy of Internal Control Systems in the Company, its compliance with operating systems, accounting procedures and policies at all locations of the Company. Based on the report of Internal Audit function, process owners undertake corrective action in their respective areas and thereby strengthen the controls. Significant audit observations and corrective actions suggested are presented to the Audit Committee of the Board.

34. FORMAL ANNUAL EVALUATION

Pursuant to the provision of the Companies Act, 2013 and Rules made thereunder, the Board has carried the evaluation its own performance, performance of individual directors, Board Committees, including the Chairman of the Board on the basis of attendance, contribution and various criteria as recommended by the Nomination and Remuneration Committee of the Company. The evaluation of the working of the Board, its committees, experience and expertise, performance of specific duties and obligation etc. were carried out. The overall outcome of the board evaluation process was positive and the Directors expressed their satisfaction with the evaluation process and outcome.

In a separate meeting of Independent Directors, performance of Non-Independent Directors, the Board as a whole and Chairman of the Company was evaluated, taking into account the views of Executive and Non-Executive Directors.

35. RELATED PARTY TRANSACTION

All related party transactions entered into by the Company during the Financial Year 2025-26 were in the ordinary course of business and on an arm’s length basis. The transactions with related parties were conducted in a transparent manner, with the interest of the Company and its stakeholders being accorded the utmost priority.

During the Financial Year 2025-26, the Company has no material related party transactions or transactions not on arm's length, requiring disclosure under Section 134(3)(h) of the Companies Act, 2013, in Form AOC-2 attached to this report as **Annexure-D.** The details of related party transactions, as applicable, are disclosed in the Notes to the Financial Statements.

36. VALUATION

During the year, there were no instances of Onetime Settlement with any Banks or Financial Institutions.

37. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

During the year, there was no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

38. NOMINATION AND REMUNERATION POLICY

In accordance with the provisions of Section 178 of the Companies Act, 2013, the Board of Directors of the Company has adopted the Nomination and Remuneration Policy (the "Policy"). The Policy, inter alia, provides guidelines for the appointment, removal and remuneration of the Directors, Key Managerial Personnel and Senior Managerial Personnel of the Company. The said policy can be downloaded from the web link: https://www.maplehospital.in/Investor-Relations.aspx.

39. DISCLOSURE UNDER SEXUAL HARASSEMENT OF WOMAN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESAL) ACT, 2013

The Company has adopted a policy on prevention, prohibition, and redressal of sexual harassment at the workplace, in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

In line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company is duly constituted an Internal Complaints Committee (ICC) to redress complaints, if any, regarding sexual harassment.

During the financial year under review, no complaint was received by the Committee under the said Act.

40. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961

The Company has complied with the provisions of the Maternity Benefit Act, 1961, including all applicable amendments and rules framed thereunder. The Company is committed to ensuring a safe, inclusive, and supportive workplace for women employees. All eligible women employees are provided with maternity benefits as prescribed under the Maternity Benefit Act, 1961, including paid maternity leave, nursing breaks, and protection from dismissal during maternity leave. The Company also ensures that no discrimination is made in recruitment or service conditions on the grounds of maternity. Necessary internal systems and HR policies are in place to uphold the spirit and letter of the legislation.

41. RISK MANAGEMENT

The management continuously access the risk involved in the business and all out efforts are made to mitigate the risk with appropriate action. The risk management framework of the Company is appropriate compared to the size of the Company and the environment under which the Company operates. As part of the Risk Management, the relevant parameters for protection of the environment, safety of operations and health of people at work are monitored regularly.

42. ENVIRONMENT AND SAFETY

The Company is conscious of the importance of environmentally clean and safe operations. The Company's Policy requires conduct of operations in such a manner, so as to ensure the safety of all concerned, compliances of environmental regulations and preservation of natural resources.

43. VIGIL MACHANISM/ WHISTLEBLOWER

In compliance with the provisions of Section 177(9) of the Companies Act, 2013, the Board of Directors of the Company has framed the "Whistle Blower Policy" as the vigil mechanism for Directors and employees of the Company. In compliance with the provisions of Section 177(9) of the Companies Act, 2013, the Board of Directors of the Company has framed the "Whistle Blower Policy" as the vigil mechanism for Directors and employees of the Company. The Whistle Blower Policy is disclosed on the website of Company.

44. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

During the year under review, there has been no significant and material order passed by any Regulators or Courts or Tribunals, impacting the going concern status of the Company and its future operations.

45. HUMAN RESOURCES

The Company treats its "Human Resources" as one of its most important assets. The Company's culture promotes an environment that is transparent, flexible, fulfilling and purposeful. The Company is driven by a passionate and highly engaged workforce. This is evident from the fact that the Company continues to remain the industry benchmark for talent retention.

Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. The Company thrust is on the promotion of talent internally through job rotation and job enlargement.

During the year under review, there was a cordial relationship with all the employees. The Directors would like to acknowledge and appreciate the contribution of all employees towards the performance of the Company.

46. INVESTORS EDUCATION AND PROTECTION FUND

During the year, there was no unclaimed and unpaid dividend and corresponding equity shares on which dividends were unclaimed/unpaid for seven consecutive years which was required to be transferred as per the requirement of the IEPF Rules.

47. BOARD DIVERSITY

The Company has over the years been fortunate to have eminent people from diverse fields to serve as Directors on its Board. Pursuant to the SEBI Listing Regulations, the Nomination & Remuneration Committee of the Board ensured diversity of the Board in terms of experience, knowledge, perspective, background, gender, age and culture.

48. ACKNOWLEDGEMENT

Your directors take this opportunity to place on record the appreciation of the valuable contribution and dedication shown by the employees of the Company, RTA, Auditors and Practicing Company Secretary which have contributed to the successful management of the Company's affairs. The Directors also take this opportunity to thank all the Stakeholders, Investors, Clients, Banks, Government, Regulatory Authorities and Stock Exchange for their continued support.

By Order of the Board of Directors
Broach Lifecare Hospital Limited

	Shachi Jaykumar Vyas	**Jaykumar Narendra Vyas**
Date: September 5, 2026	Whole-time director	Managing Director
Place: Bharuch	DIN: 09063799	DIN: 08736387

Annexure-A

Information required under Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

1. **Ratio of the remuneration of each Executive Director to the Median remuneration of the Employees of the Company and Percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary:**

Name of the Director / CEO / CFO / Company Secretary / Manager	Designation	Ratio of the remuneration of each director to the median remuneration of the employees of your Company for the financial year 2025-26	Percentage increase/(decrease) in Remuneration during 2025-26
Mr. Jaykumar Narendra Vyas	Managing Director	9.50	200.00
Mrs. Shachi Jaykumar Vyas	Whole-time Director	7.12	350.00
Mrs. Dhyuti Krupesh Joshi	Chairman & Director	-	-
Mrs. Urvi Mrunal Hindia	Chief Financial Officer	1.00	-18.7
Mrs. Swati Sharma	Company Secretary	1.46	0.00

2. The number of permanent employees on the rolls of company as on March 31, 2026: 19

3. The percentage increase in the median remuneration of employees in the financial year: 27.90%

4. Average percentile increases already made in the salaries of the employees other than the managerial personnel in last financial year was 69.04% whereas the increase/decarese in the managerial remuneration for the financial year was 207.38%.

5. Affirmation that the remuneration is as per Remuneration Policy of the Company: It is hereby affirmed that the remuneration paid to the Directors and employees is as per the Remuneration Policy of the Company.

6. None of the employees was employed throughout the financial year was in receipt of remuneration for that year which, in the aggregate, was not less than one crore and two lakh rupees.

7. None of the employees was employed for a part of the financial year was in receipt of remuneration for that year which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month.

8. None of the employees were employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company.

By Order of the Board of Directors
Broach Lifecare Hospital Limited

	Shachi Jaykumar Vyas	**Jaykumar Narendra Vyas**
Date: September 5, 2026	Whole-time director	Managing Director
Place: Bharuch	DIN: 09063799	DIN: 08736387

Annexure-B

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Broach Lifecare Hospital Limited
501, 5th Floor, Corporate House,
Above Bharuch Orthopaedic Hospital,
R K Casta, Bharuch-392001, Gujarat

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Broach Lifecare Hospital Limited (hereinafter called the company). Secretarial Audit 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 Company's Books, Papers, Minute Books, Forms and Returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that, in our opinion, the Company has, during the audit period covering the Financial Year ended on March 31, 2026 ("review period"), complied with the statutory provisions listed hereunder and also that the Company has proper Board-Processes and Compliance-Mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the Books, Papers, Minute Books, Forms and Returns filed and other records maintained by the Company for the review period, according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’): -

  a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

  b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

  c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not applicable to the Company during Audit period);**

  d. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2024; **(Not applicable to the Company during Audit period);**

  e. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Company during Audit period);**

f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; **(Not applicable to the Company during Audit period);**

g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not applicable to the Company during Audit period);** and

h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the Company during Audit period);**

(vi) Other laws as applicable specifically to the Company namely:

a. Clinical Establishments (Registration and Regulation) Act, 2010
b. Bio-Medical Waste Management Rules, 2016

We have also examined compliance with the applicable clauses / regulations of the following: -

a. Secretarial Standards issued by The Institute of Company Secretaries of India; and
b. Listing Agreement entered into by the Company with BSE Limited read with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observation:

a. During the review period, there was delay in submission of the Reconciliation of Share Capital Audit Report under Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018 and the Share Reconciliation Audit Report under Regulation 74(5) of the said Regulations, for the quarter ended December 2025, beyond the prescribed timelines.

b. The Company has not filed Form MGT-14 with the Registrar of Companies for the appointment of the Secretarial Auditor and Internal Auditor, as required under Section 117(3)(g) read with Section 179(3) of the Companies Act, 2013.

We further report that;

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act and Listing Regulation.

Adequate notice was given to all Directors to schedule the Board Meetings; agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Majority decision is carried through and proper system is in place which facilitates/ensure to capture and record the dissenting member’s views, if any, as part of the minutes.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the year, the Company has not taken specific actions/decisions having major bearing on the Company’s affairs in pursuance of the above referred laws, rules, regulations, guidelines, etc. referred to above.

For M/s. Rahul S. Mithaiwala & Co.
Company Secretary

Rahul S. Mithaiwala
Proprietor
Membership # F11556
C.P. # 17386
P R # 1910/2022

Date: 05/09/2026
Place: Surat
UDIN: F011556H001389548

This report is to be read with our letter of even date which is annexed as **Annexure-1** and forms an integral part of this report.

Annexure-1

To,
The Members,
Broach Lifecare Hospital Limited
501, 5th Floor, Corporate House,
Above Bharuch Orthopaedic Hospital,
R K Casta, Bharuch-392001, Gujarat

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test check basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, We followed provide a reasonable basis for my opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company. Wherever required, We have obtained the Management representation about the compliance of laws, rules and regulations and happening of events, etc.

4. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

5. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

6. We further, report that the Compliance by the Company of applicable Financial Laws like Direct and Indirect Tax Laws has not been reviewed in this audit since the same has been subject to review by the statutory financial audit and other designated professionals.

For M/s. Rahul S. Mithaiwala & Co.
Company Secretary

Rahul S. Mithaiwala
Proprietor
Membership # F11556
C.P. # 17386
P R # 1910/2022

Date: 05/09/2026
Place: Surat
UDIN: F011556H001389548

Annexure-C

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

This chapter on Management's Discussion and Analysis ("MD&A") is to provide the stakeholders with a greater understanding of the Company's business, the Company's business strategy and performance, as well as how it manages risk and capital. The following management discussion and analysis is intended to help the reader to understand the results of operation, financial conditions of Broach Lifecare Hospital Limited:

Industry Structure and Development:

Healthcare has become one of India's largest sectors, both in terms of revenue and employment. Healthcare comprises hospitals, medical devices, clinical trials, outsourcing, telemedicine, medical tourism, health insurance and medical equipment. The Indian healthcare sector is growing at a brisk pace due to its strengthening coverage, services, and increasing expenditure by public as well as private players.

India's healthcare delivery system is categorized into two major components - public and private. The government, i.e., the public healthcare system, comprises limited secondary and tertiary care institutions in key cities and focuses on providing basic healthcare facilities in the form of Primary Healthcare Centers (PHCs) in rural areas. The private sector provides the majority of secondary, tertiary, and quaternary care institutions with a major concentration in metros, tier-I, and tier-II cities.

Industry Structure and Development:

Healthcare continues to be one of India's largest sectors, both in terms of revenue and employment. Healthcare comprises hospitals, medical devices, clinical trials, outsourcing, telemedicine, medical tourism, health insurance and medical equipment. The Indian healthcare sector continued its brisk growth trajectory during FY 2025-26, supported by strengthening coverage, expanding services, and rising expenditure by both public and private players.

India's healthcare delivery system continues to be categorized into two major components - public and private. The government, i.e., the public healthcare system, comprises limited secondary and tertiary care institutions in key cities and focuses on providing basic healthcare facilities in the form of Primary Healthcare Centers (PHCs) in rural areas. The private sector continues to provide the majority of secondary, tertiary, and quaternary care institutions with a major concentration in metros, tier-I, and tier-II cities.

According to an EY-Parthenon Healthcare Sector Update, India's healthcare sector delivered strong growth in FY26, driven by rising patient volumes, improving realizations, and a gradual shift toward higher-acuity treatments, with the hospital segment remaining the primary growth engine. Major hospital operators recorded revenue and EBITDA growth of more than 15% year-on-year during the year, with occupancy levels ranging between 60% and 75%, while higher average revenue per occupied bed (ARPOB) and greater contribution from specialties such as cardiology and oncology supported earnings. This performance reflects a broader structural shift in the sector, with hospital operators increasingly focused on disciplined expansion through greenfield and brownfield projects, strategic partnerships, and selective acquisitions, supported by sustained investor interest

Overview of the Company:

We operate our boutique Hospitals under the brand "Maple Hospitals" and provide dedicated round-the-clock services to patients with heart ailments consisting of non-invasive cardiology services such as, 2D Echocardiography, Electrocardiography, Tread Mill Test, Holter monitoring, Ambulatory Blood Pressure Measurement, Stress test, Dobutamine Stress Echocardiography. Subsequently, in the year June/July 2023 we ventured into interventional cardiac services such as, coronary angiography and stenting, percutaneous coronary intervention ("PCI") and primary PCI for acute myocardial infarction as a division. We also provide Ballon mitral-valvuloplasty, permanent pacemaker implantation, cardiac resynchronization procedures, implantable cardioverter-defibrillator ("AICD") implantation and procedures for congenital ailments such as coarctation of aorta, stenting and posterior descending artery closure. We also offer a complete range of diagnostic and therapeutic options such as endovascular revascularization, deep vein thrombosis treatment and peripheral angioplasty.

Our Competitive Strengths:

We believe that we deliver cardiology & clinical excellence through quality healthcare service supported by a combination of experienced medical talent, strong clinical and patient safety protocols and investments in new medical technology. We believe that our hospital provides comprehensive cardiovascular healthcare services in a state-of-the art and ultra-luxury facility at an affordable price. We believe our clinical excellence; competitive compensation packages and ethical practices enable us to attract not only patients but also quality doctors and medical support staff. We believe the experience and depth of our Promoter and management team to be a distinctive competitive advantage in the complex and rapidly evolving healthcare industry in which we operate.

Opportunities:

To increase our service offerings: The Company is actively exploring opportunities to broaden its healthcare service portfolio through advanced treatment modalities and patient-centric solutions. This will not only strengthen the Company's market positioning but also enable it to cater to a wider patient base with comprehensive healthcare solutions.

Rising health insurance penetration: Health insurance coverage in India continues to expand, with a growing share of the rural and urban population now covered under some form of insurance or government health financing scheme, supported by continued growth in health insurance premiums nationally. This expanding coverage base, along with the ongoing reach of the Ayushman Bharat Pradhan Mantri Jan Arogya Yojana (PM-JAY) scheme, presents an opportunity for the Company to broaden its patient base through empanelment.

Digital health adoption: The Government's continued push under the Ayushman Bharat Digital Mission (ABDM), including growth in digital health records and teleconsultation infrastructure, is improving patient access and care continuity. The Company sees an opportunity to leverage digital health tools to strengthen patient engagement, referrals, and follow-up care.

Medical Tourism: With India emerging as a cost-effective and high-quality medical destination, and the Union Budget 2026-27 announcing the establishment of integrated medical hubs with diagnostic and rehabilitation infrastructure in partnership with the private sector, the Company sees continued opportunity in attracting patients seeking advanced, affordable cardiac care.

Increasing our association and empanelment: The Company is consistently increasing its association with leading insurance providers, corporates, government schemes, and international healthcare facilitators. By expanding empanelments and partnerships, the Company aims to enhance patient accessibility, build referral networks, and create sustainable growth opportunities.

Risks and concerns and threats:

While empanelment with insurance companies, corporates, and government schemes increases patient access, it also exposes the Company to challenges such as delayed claim settlements, lower reimbursement rates, and complex compliance requirements, which can strain cash flows.

Insurance providers and government health schemes often negotiate stringent pricing, leading to reduced margins compared to self-paying patients. This could impact profitability despite higher patient volumes.

The availability and retention of qualified doctors, nurses, and healthcare professionals remain a significant challenge. Constraints in medical education capacity, coupled with rising manpower costs and talent migration, can affect service quality and operational efficiency.

The sector faces increasing competition from established hospital chains, diagnostic centers, and emerging healthcare startups, with the industry witnessing continued capacity build-out through greenfield and brownfield expansion. Price competitiveness and the need for continuous investment in infrastructure and technology may exert pressure on margins.

Public health expenditure in India, while expanding, remains relatively modest as a share of GDP, and stagnant financing alongside the rising burden of non-communicable diseases may increase pressure on private healthcare infrastructure to absorb growing patient volumes.

Changing laws, rules and regulations in India and legal uncertainties, including adverse application of tax laws, in the jurisdictions in which we operate may adversely affect our business and results of operations.

Segment–wise or product-wise performance:

The Company currently has only one segment of business i.e., Healthcare Services. The Revenue from Operations for the Financial Year 2025-26 is Rs. 599.47 lakhs against the previous year's revenue of Rs. 317.94 lakhs. The total expenses of the Company during the Financial Year 2025-26 are Rs. 582.62 lakhs against the previous year's expenses of Rs. 250.91 lakhs. The Company has earned net profit of Rs. 8.68 lakhs against the previous year's Profit of Rs. 53.59 Lakhs.

Outlook

The Indian healthcare sector is expected to sustain its growth momentum in the coming years, supported by rising patient volumes, increasing health insurance penetration, continued government focus on digital health infrastructure, and growing demand for specialty and high-acuity care such as cardiology and oncology. With hospital operators across the industry continuing to expand capacity through greenfield and brownfield projects and strategic partnerships, the Company believes it is well-positioned to benefit from this structural growth, given its focused expertise in cardiac care.

The Company remains committed to strengthening its service offerings across non-invasive and interventional cardiology, deepening its empanelment with insurance providers, corporates and government health schemes, and exploring opportunities in medical tourism given India's growing recognition as a cost-effective, high-quality healthcare destination. The Company will also continue to invest in clinical talent, patient safety protocols and medical technology to maintain its competitive positioning in an increasingly competitive healthcare landscape.

While the Company remains cautiously optimistic about its growth prospects, it will continue to closely monitor evolving regulatory requirements, reimbursement pressures from insurance and government schemes, and talent availability, and will adapt its strategy as needed to sustain long-term, profitable growth.

Internal control systems and their adequacy

Adequate internal control systems commensurate with the nature of the Company's business, size and complexity of its operations are in place and have been operating satisfactorily. Internal control systems comprising of policies and procedures are designed to ensure reliability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations. Internal control systems are designed to ensure that all assets and resources are acquired economically, used efficiently and adequately protected.

Financial performance and operational performance

During financial year 2025-26, the Company continued its growth trajectory and registered improved performance in terms of revenue.

SR. No.	Ratios	Current Reporting Period	Previous Reporting Period	% of Change	Reason for variance
1	Current ratio	3.09	5.23	40.98%	Mainly on Account of increase in Current Assets.
2	Debt Equity Ratio	NA	NA	NA	N.A.
3	Debt Service coverage ratio	NA	NA	NA	N.A.
4	Return on Equity Ratio	0.01	0.26	96.38%	N.A.
5	Inventory Turnover Ratio	0.45	NA	NA	N.A.
6	Trade Receivables turnover ratio	7.79	17.07	59.25%	Mainly on Account of Increase in Sales.
7	Trade payables turnover ratio	1.52	203.08	99.25%	Mainly on Account of Increase in Purchase results in increase in creditors.
8	Net capital turnover ratio	2.52	2.38	6.07%	Mainly on Account of Increase in Sales.
9	Net profit ratio	0.01	0.27	94.59%	Mainly on Account of Increase in Sales.
10	Return on Capital employed	0.02	0.17	86.89%	Mainly on Account of Increase in Sales.
11	Return on investment	0.64	0.17	283.60%	Mainly on Account of Decrease in Investments

Material developments in Human Resources / Industrial Relations front, including number of people employed:

We believe that our employees are the backbone of our organization. We are committed to provide equal opportunities to all our employees and it emphasizes on welfare of its employees and it strives to engage and retain talented workforce at all levels. There exist peaceful and amicable relations with our employees. As on 31st March, 2026, there were total 19 (Nineteen) permanent employees on the pay roll of the Company.

Cautionary Statement:

Statements made in this report describing the Company's objectives, projections, estimates, and expectations may be forward-looking within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed or implied, depending on various factors beyond the Company's control.

By Order of the Board of Directors
Broach Lifecare Hospital Limited

Shachi Jaykumar Vyas
Whole-time director
DIN: 09063799

Jaykumar Narendra Vyas
Managing Director
DIN: 08736387

Date: September 5, 2026
Place: Bharuch

ANNEXURE – D

FORM NO. AOC-2

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

1.Details of contracts or arrangements or transactions not at arm's length basis

Sl No.	Particulars	Details
A	Name(s) of the related party and nature of relationship	NA
B	Nature of contracts/arrangements/transactions	NA
C	Duration of the contracts/arrangements/transactions	NA
D	Salient terms of the contracts or arrangements or transactions including the value, if any	NA
E	Justification for entering into such contracts or arrangements or transactions	NA
F	Date of approval by the Board	NA
G	Amount paid as advances, if any	NA
H	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

2.Details of material contracts or arrangement or transactions at arm's length basis

Sl No.	Particulars	Details
A	Pan Number	AFRPV8692M
B	Name(s) of the related party	Jaykumar Narendra Vyas
C	Nature of relationship	Managing Director
D	Nature of contracts/ arrangements/ transactions	Taking premises on rent for use as registered office
E	Salient terms of the contracts or arrangements or transactions including the value, if any:	The transactions carried at arms' length and in the ordinary course of
F	Date(s) of approval by the Board, if any	30/05/2025
G	Amount paid as advances, if any:	Security Deposit of Rs. 10 Lakhs given

Sl No.	Particulars	Details
A	Pan Number	ABAPV9566D
B	Name(s) of the related party	Narendra kumar Vyas
C	Nature of relationship	Father of Directors Jaykumar Narendra Vyas and Dhyuti Krupesh Joshi
D	Nature of contracts/arrangements/transactions	Incentive
E	Salient terms of the contracts or arrangements or transactions including the value, if any:	The transactions carried at arms' length and in the ordinary course of business. Rs. 0.70 Lakhs per annum.
F	Date(s) of approval by the Board, if any	30/05/2025
G	Amount paid as advances, if any:	0.00

Sl No.	Particulars	Details
A	Pan Number	ABAPV9566D
B	Name(s) of the related party	Narendra kumar Vyas
C	Nature of relationship	Father of Directors Jaykumar Narendra Vyas and Dhyuti Krupesh Joshi
D	Nature of contracts/arrangements/transactions	Salary
E	Salient terms of the contracts or arrangements or transactions including the value, if any:	The transactions carried at arms' length and in the ordinary course of business. Rs. 2.40 Lakhs per annum.
F	Date(s) of approval by the Board, if any	30/05/2025
G	Amount paid as advances, if any:	0.00

By Order of the Board of Directors
Broach Lifecare Hospital Limited

Shachi Jaykumar Vyas
Whole-time director
DIN: 09063799

Jaykumar Narendra Vyas
Managing Director
DIN: 08736387

Date: September 5, 2026
Place: Bharuch

K. K. HARYANI & CO.
Chartered Accountants
D/205-206, 2nd Floor R K Casta,
Bh. Patel Super Market, Station Road,
Bharuch. 392 001. (M) : 94261 12030
Phone : (O) (02642) 260794, 220794
URL : www.kkh.co.in Email : office@kkh.co.in

CA INDIA

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF **BROACH LIFECARE HOSPITAL LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of BROACH LIFECARE HOSPITAL LIMITED ("the company"), which comprise the Balance Sheet as at **31 March 2026,** the Statement of Profit and Loss, the Statement of Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, the profit and total comprehensive income and changes inequity for the year ended on that date.

Basis of Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

We have determined that there are no key audit matters to communicate in our report.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information obtained at the date of this auditors' report is Board's Report including Annexures to Board's Report, Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

K. K. HARYANI & CO.
M.No. 110780
Bharuch
Chartered Accountants

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

K.K. HARYANI & CO. M.No.110780 Bharuch Chartered Accountants

• Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In our opinion, the Companies (Auditor's Report) Order, 2020 (the Order) issued by the Central Government of India in terms of Section 143 of the Act and in supersession of Companies (Auditor's Report) Order, 2016 is applicable to the company. **(Annexure A)**

As required by section 143(3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of written representations received from the directors as on 31 March, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2026, from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the Internal Financial Controls over financial reporting of the company and the operating effectiveness of such controls, refer our separate report in **Annexure B.**

g) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. the Company does not have any pending litigations which would impact its financial position;

ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company; and

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested either from borrowed funds or share premium or any other sources or kind of funds by the Company to or in any other person or entity, including foreign entities ('Intermediaries'), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

K.K. HARYANI & CO.
M.No. 110780
Bharuch
Chartered Accountants

(b) The Management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entities ('Funding Parties'), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

v. The Company has not declared any dividend during the year, so provisions of section 123 of the Act, is not applicable.

vi. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023.

vii. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31st March, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For and behalf of
K. K. HARYANI & CO
Chartered Accountants
FRN: 121950W

K.K. HARYANI & CO. M.No.110780 Bharuch Chartered Accountants

Kishor Haryani

(CA. Kishor K. Haryani)
Proprietor
Membership # 110780

Place: Bharuch
Date: 21st May, 2026
UDIN: 26110780FUXOSC5737

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

I. a) (A) The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.

(B) The Company does not hold any Intangible asset during the year.

(b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

(c) The title deeds of all the Immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) are held in the name of the Company.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) No proceedings have been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rule made thereunder.

II. a) As explained to us, inventories have been physically verified during the year by the management at reasonable intervals, and in our opinion, the coverage and procedure of such verification by the management are appropriate; no discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such verification.

(b) During any point of time of the year, the Company has not been sanctioned any working capital limit in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets, hence this clause not applicable for the reporting period.

III. According to the information and explanations given to us and on the basis of our examination of the books of account, during the year, the Company has neither made any investment in, nor provided any guarantee or security, nor granted any loans or advances in the nature of loans, secured or unsecured, to Companies, Firms, Limited Liability Partnerships or other parties.

IV. According to the information explanation given to us and on the basis of our examination of the books of accounts, the Company has duly complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and securities.

V. Based on the audit procedures applied by us and according to the information and explanations provided by the management, the Company has not accepted deposits from public within the meaning of directives issued by the Reserve Bank of India and provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Rules framed thereunder are not applicable.

VI. As per information and explanation given by the management, maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 for the Company's activities. Hence, the provisions of clause 3(vi) of the Order are not applicable to the Company.

VII. (a) According to the records of the Company, the Company is regular in depositing undisputed statutory dues including Goods and Services Tax, Employees' Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Custom Duty, Excise Duty, Value Added Tax, Cess and any other statutory dues applicable to it.

(b) No undisputed amount payable in respect of Goods and Services Tax, Provident fund, Employees State Insurance, Income Tax, Service Tax, Sales Tax, Duty of Customs, Duty of Excise, Value Added Tax, Goods and Services Tax, Cess and other statutory dues were outstanding as on 31st March, 2026

(c) for a period of more than six months from the date they became payable.

VIII. There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

IX. (a) In our opinion, the Company has not defaulted in repayment of loans and other borrowings or in the payment of interest thereon to any lender during the year.

K.K. HARYANI & CO. M.No.110780 Bharuch Chartered Accountants

(b) The Company has not been declared willful defaulter by any bank or financial institution or any other lender.

(c) The Company did not have any term loans outstanding during the year hence, the requirement to report on clause (ix)(c) of the Order is not applicable to the Company.

(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, during the year, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

X. (a) According to the information and explanation given to us, the Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year under consideration.

(b) During the year, the Company has not made preferential allotment and has not been made private placement of shares or convertible debentures (fully or partly or optionally). The requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with.

XI. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report

(C) No Whistle blower complaints has been received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures.

XII. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company and therefore the provisions of clause 3(xii) of the Order are not applicable to the company.

XIII. Based on the information and explanations given to us, the Company has complied with Section 177 and 188 of the Companies Act, 2013 wherever applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.

XIV. In our opinion and based on our examination, the Company does not have an internal audit system and is not required to have internal audit system as per the provision of the Companies Act, 2013, and the reports of the Internal Auditor for the period under audit is considered.

XV. According to the information and explanations given to us, the company has not entered into non-cash transactions with the directors during the year as per Business transfer agreement and the same has been complied with. The Company had obtained prior approval required for such arrangement by a resolution of the company in general meeting.

XVI. According to the information and explanation given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi) (a), (b), (c) and (d) of the Order is not applicable.

XVII. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

XVIII. There has been no resignation of the previous statutory auditors of the Company during the year.

K.K. HARYANI & CO. M.No.110780 Bharuch Chartered Accountants

XIX. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

XX. Provisions of Section 135(5) are not applicable to the Company; hence reporting under this clause of the Order is not applicable for the year.

For and behalf of
K. K. HARYANI & CO
Chartered Accountants
FRN: 121950W

K.K. HARYANI & CO. M.No.110780 Bharuch Chartered Accountants

Place: Bharuch
Date: 21st May, 2026

(CA. Kishor K. Haryani)
Proprietor
Membership # 110780
UDIN: 26110780FUXOSC5737

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of BROACH LIFECARE HOSPITAL LIMITED ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance 168 Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

K.K. HARYANI & CO. M.No.110780 Bharuch Chartered Accountants

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For and behalf of
K. K. HARYANI & CO
Chartered Accountants
FRN: 121950W

Place: Bharuch
Date: 21st May, 2026

K.K. HARYANI & CO.
M.No.110780
Bharuch
Chartered Accountants

(CA. Kishor K. Haryani)
Proprietor
Membership # 110780
UDIN: 26110780FUXOSC5737

BROACH LIFECARE HOSPITAL LIMITED

501, 5TH FLOOR, CORPORATE HOUSEABOVE BHARUCH ORTHOPAEDIC HOSPITAL, R K CASTA, BHARUCH, GUJARAT, INDIA 392001

BALANCE SHEET AS AT 31st MARCH, 2026

CIN: L86100GJ2023PLC140499

		Note No.	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
I	**EQUITY & LIABILITIES**					
(1)	SHAREHOLDERS' FUNDS :					
	(a) Share Capital	02	607.04		607.04	
	(b) Reserves & Surplus	03	338.10		329.42	
	(c) Money received against Share Warrants		-	945.13	-	936.45
(2)	SHARE APPLICATION MONEY PENDING FOR ALLOTMENT :			-		-
(3)	NON CURRENT LIABILITIES :					
	(a) Long - Term Borrowings		-		-	
	(b) Deferred Tax Liabilities (Net)	04	17.09		4.73	
	(c) Other Long - Term Liabilities		-		-	
	(d) Long - Term Provisions		-	17.09	-	4.73
(4)	CURRENT LIABILITIES :					
	(a) Short - Term Borrowings	05	-		104.86	
	(b) Trade Payables	06				
	(A) total outstanding dues of micro enterprises and small enterprises		12.94		0.46	
	(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		70.81		18.94	
	(c) Other Current Liabilities		1.72		-	
	(d) Short - Term Provisions	07	28.31	113.79	26.43	150.69
	TOTAL			1,076.02		1,091.87
II	**ASSETS**					
(1)	NON CURRENT ASSETS :					
	(a) Property, Plant and Equipment and Intangible Asset					
	(i) Property, Plant and Equipment	08	454.60		156.56	
	(ii) Intangible Assets		-		-	
	(iii) Capital Work-in-progress		-		-	
	(iv) Intangible Assets under Development		-		-	
	(b) Non - Current Investments	09	13.66		323.61	
	(c) Deferred Tax Assets (Net)		-		-	
	(d) Long - Term Loans and advances	10	251.56		301.56	
	(e) Other Non Current Assets	11	4.77	724.60	6.72	788.45
(2)	CURRENT ASSETS :					
	(a) Current Investments		-		-	
	(b) Inventories	12	39.75		41.83	
	(c) Trade Receivables	13	90.81		59.59	
	(d) Cash and Cash Equivalents	14	27.13		19.63	
	(e) Short - Term Loans and Advances	15	183.68		182.37	
	(f) Other Current Assets		10.05	351.42	-	303.42
	TOTAL			1,076.02		1,091.87
	Notes to Accounts	01		-		-

\# The Notes referred to above shall form an integral part of the Balance Sheet.

As per our report of even date attached
For K. K. Haryani & Co.
Chartered Accountants
FRN : 121950W

K.K. HARYANI & CO. M.No.110780 Bharuch Chartered Accountants

(Proprietor - CA Kishor K. Haryani)
Membership No. : 110780
Bharuch : 21st May, 2026

For & on behalf of the Board of Directors

(Jaykumar Narendra Vyas , Managing Director)
(DIN : 08736387)

(Shachi Jaykumar Vyas , Whole-time Director)
(DIN : 09063799)

Urvi

(Urvi M Hindia , CFO)
(PAN : AMDPH2372R)

Swati Sharma

(CS Swati Sharma)
Company Secretary, Compliance Officer
Membership No. : 60533

BROACH LIFECARE HOSPITAL LIMITED

501, 5TH FLOOR, CORPORATE HOUSEABOVE BHARUCH ORTHOPAEDIC HOSPITAL, R K CASTA, BHARUCH, GUJARAT, INDIA 392001

PROFIT AND LOSS ACCOUNT AS AT 31st MARCH, 2026

CIN: L86100GJ2023PLC140499

		Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
I	Revenue from Operations	16	599.47	317.94
II	Other Income	17	4.20	4.58
III	**Total Income (I + II)**		**603.67**	**322.52**
IV	**EXPENSES**			
	(a) Cost of Material Consumed	18	18.62	46.85
	(b) Purchase of Stock-in-Trade	19	147.60	48.81
	(c) Changes in Inventories of Finish Goods, Work-in-progress and stock-in trade	20	(6.34)	(23.64)
	(d) Employee Benefit Expenses	21	115.70	72.98
	(e) Financial Costs	22	3.88	2.65
	(f) Depreciation and amortization expenses	08	30.12	13.10
	(g) Other Expenses	23	273.04	90.16
	Total Expenses		**582.62**	**250.91**
V	*Profit before exceptional and extraordinary items and tax (III - IV)*		21.04	71.61
VI	Exceptional Items		-	-
VII	*Profit before extraordinary items and tax (V - VI)*		21.04	71.61
VIII	Extraordinary Items		-	-
IX	*Profit before tax (VII - VIII)*		21.04	71.61
X	Tax Expenses			
	(1) Current Tax			(15.88)
	(2) Deferred Tax		(12.36)	(2.14)
XI	Profit / (Loss) for the period from Continuing Operations		8.68	53.59
XII	Profit / (Loss) from Discontinuing Operations		-	-
XIII	Tax Expenses from Discontinuing Operations		-	-
XIV	Profit / (Loss) for the period from Discontinuing Operations		-	-
XV	Profit / (Loss) for the period (XI + XIV)		8.68	53.59
XVI	**Earning per share :**			
	(1) Basic		0.14	0.98
	(2) Diluted		0.14	0.98
	Notes to Accounts	01		

\# The Notes referred to above shall form an integral part of the Balance Sheet.

As per our report of even date attached
For K. K. Haryani & Co.
Chartered Accountants
FRN : 121950W

K.K. HARYANI & CO. M.No.110780 Bharuch Chartered Accountants

(Proprietor - CA Kishor K. Haryani)
Membership No. : 110780
Bharuch: 21st May,2026

For & on behalf of the Board of Directors

(Jaykumar Narendra Vyas , Managing Director)
(DIN : 08736387)

(Shachi Jaykumar Vyas , Whole-time Director)
(DIN : 09063799)

Urvi
(Urvi M Hindia , CFO)
(PAN : AMDPH2372R)

Swati Sharma
(CS Swati Sharma)
Company Secretary, Compliance Officer
Membership No. : 60533

BROACH LIFECARE HOSPITAL LIMITED
501, 5TH FLOOR, CORPORATE HOUSEABOVE BHARUCH ORTHOPAEDIC HOSPITAL, R K CASTA, BHARUCH, GUJARAT, INDIA 392001
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2026
CIN: L86100GJ2023PLC140499

(Rs. In Lakhs)

	PARTICULARS	AS AT 31.03.2026	AS AT 31.03.2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES :**		
	Net Profit (Before Taxation)	**21.04**	71.61
	Add / (Less) Adjustment for :		
	- Depreciation	30.12	13.10
	- Interest Expenses	3.88	**2.65**
	- Prior Period Item (Income)		
	- Provision for diminution in value of investments		
	- Provision for Gratutity		
	- Provision for Taxation	-	**(15.88)**
	- Provision for Post Retirement Benefits		
	- Provision for Employee Family Benefit Scheme		
	- Provision for Voluntary Retirement Scheme		
	- Provision for Exchange Fluctuation		
	- Provision for Wage Revision		
	- Defered Tax Liability / Asset		
	- Deferred Revenue Expenditure (Charged - off during the year)	-	-
	- Profit on sale of Fixed Assets		
	- Interest Income	(4.14)	
	- Dividend Income		
	Operating Profit before Working Capital Changes		
	Adjustment for :		
	- Increase / (Decrease) in Inventories	2.08	**(13.64)**
	- Increase / (Decrease) in Trade Receivable	(31.23)	**(29.05)**
	- Increase / (Decrease) in Short Term Loans and Advances	(1.32)	**(116.75)**
	- Increase / (Decrease) in Current Assets	(10.05)	
	- Increase / (Decrease) in Other Non Current Assets	1.95	**2.07**
	- Increase / (Decrease) in Current Investments	-	
	- Increase / (Decrease) in Non Current Investments		
	- Increase / (Decrease) in Long Term Loans and Advances	50.00	-
	- Increase / (Decrease) in Current Liabilities and Provisions	67.96	**23.72**
	- Increase / (Decrease) in Non Current Liabilities and Provisions		
	- Deferred Revenue Expenditure (Additions)	-	
	Cash generated from Operations	**130.31**	**(62.18)**
	Direct Taxes Paid (Net of Tax Refund)		
	Cash Flow before Prior Period	130.31	**(62.18)**
	Prior Period items		
	Net cash Flow from Operating Activities "A"	**130.31**	**(62.18)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES :**		
	- Purchase of Fixed Assets (Conversion)	(328.16)	**(40.08)**
	- Fixed Assets Sold / Discarded		
	- Sale of Capital Power Plant		
	- Sale / Lease of Houses		
	- Purchase / Sale of Investment (Net)	309.95	**(323.61)**
	- Acquisition of Subsidiary		
	- Loans and advances to Subsidiary		
	- Interest Received	4.14	
	NET CASH FLOW FROM INVESTING ACTIVITIES "B"	**(14.08)**	**(363.69)**

K.K. HARYANI & CO.
M.No.110780
Bharuch
Chartered Accountants

PARTICULARS	AS AT 31.03.2026	AS AT 31.03.2025
C. CASH FLOW FROM FINANCING ACTIVITIES :		
- Increase / (Decrease) in Reserves and Surplus (Share Premuim)	-	175.15
- Increase in Borrowings (Net)	(104.86)	104.86
- Loans to Subsidiary and Other Companies		
- Increase in Share Capital	-	160.80
Less : Interest and Finance Charges paid	(3.881)	(2.65)
Less : Deferred Revenue Expenditure (P & P Expenses)		
NET CASH FLOW FROM FINANCING ACTIVITIES "C"	**(108.74)**	438.16
Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	**7.50**	12.29
Cash and Cash Equivalents as at 31st March, 2025(Opening Balance)	19.63	**7.34**
Cash and Cash Equivalents as at 31st March, 2026 (Closing Balance)	**27.13**	**19.63**

Notes :

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard - 3 on Cash Flow Statements issued by The Institute of Chartered Accountants of India.
2. Cash and Cash Equivalents Represents :

	31.03.2026	31.03.2025
- Cash and Bank Balances	**27.13**	**19.63**
- Deposits with Financial Institution	-	-

3. Figures in bracket indicates Cash Outflow.
4. Significant Accounting Policies and other Notes to Accounts form an integral part of the Cash Flow Statement.
5. Previous Years figures have been regrouped wherever necessary to conform to Current Year's classification.

For K. K. Haryani & Co.
Chartered Accountants
FRN : 121950W

(Proprietor - C.A. Kishor K. Haryani)
Membership No. : 110780
Bharuch : 21st May, 2026

K. K. HARYANI & CO. M.No.110780 Bharuch Chartered Accountants

For & on behalf of the Board of Directors

(Jaykumar Narendra Vyas , Manging Director)
(DIN : 08736387)

(Shachi Jaykumar Vyas, Whole-time Director)
(DIN : 09063799)

(Urvi M Hindia , CFO)
(PAN : AMDPH2372R)

Swati Sharma

(CS Swati Sharma)
Company Secretary Compliance Officer
Membership No. : 60533

NOTE – 1

Notes to the Standalone Financial Statements for the year ended 31st March, 2026

Company Overview:

These financial statements comprise financial statements of Broach Lifecare Hospital Limited ("the Company") for the year ended on 31st March, 2026. Company was originally incorporated on 25th April 2023 as BROACH LIFECARE HOSPITAL PRIVATE LIMITED, then after name of the company was changed to BROACH LIFECARE HOSPITAL LIMITED under the provisions of the Companies Act, 2013 with the Registrar of Companies, Ahmedabad, Gujarat. Registration certificate pursuant to name change has been issued on 7th November, 2023.

The Company is primarily engaged in business of healthcare services.

(A) SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 ("the 2013 Act") and the relevant provisions of the 1956 Act / 2013 Act, as applicable. The financial statements of the Company are prepared under the historical cost convention using the accrual method of accounting. The accounting policies adopted in the preparation of financial statements are consistent with those of the previous year. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the 2013 Act.The significant accounting policies adopted in the presentation of the financial statements are as under.

(a) Property, Plant and Equipment and Depreciation:

Property, plant and equipment ("PPE') are carried at cost less accumulated depreciation and impairment loss, if any. Cost comprises of purchase price and any attributable cost such as duties, freight, borrowing cost, erection and commissioning expenses incurred in bringing the assets to its working conditions for its intended use.

Depreciation is provided on Straight – Line Method based on the useful lives as prescribed under Schedule II of the Act.

Depreciation on deletions during the year is provided up to the date on which the asset is sold/discarded. Depreciation on additions is provided on a pro-rata basis from the date of capitalization. Depreciation on deletions during the year is provided up to the date on which the asset is sold/discarded.

Advance paid/expenditure incurred on acquisition /construction of fixed assets which are not ready for their intended use at each balance sheet date are disclosed under loans and advances as advances on capital account and capital work-in-progress respectively.

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If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for a separate items (major components) of property, plant and equipment.

The residual value, useful life and method of depreciation of an asset is reviewed at each financial year end and adjusted prospectively.

Type of assets	Useful lives (in years)
Plant & Machineries	15
Computers	3
Office Equipments	5
Furniture and Fixtures	10
Motor Vehicles	8
Electrical Installations	10
Life Saving Equipment	13

- Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion and impairment loss, if any.

There is no such Intangible Asset during the year.

(b) Use Of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialized.

(c) Revenue Recognition:

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operation includes sale of drugs and Pharmaceuticals and other chemicals and other income includes interest income, discount income and others.

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Insurance claims are recognized as and when they are settled / admitted.

Income stated above is exclusive of taxes collected. Rebates and discounts granted to customers are reduced from revenue.

(d) Salaries, Wages etc.:

Short-term employee benefits:

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. These benefits include compensated absences such as paid privilege leave. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the year.

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Towards contributions to defined contribution plans are recognised as expense when employees have rendered services entitling them to such benefits.

The company accounts for salaries are on accrual basis.

(e) Borrowing Costs:

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. Other borrowing costs are recognised as expense in the period in which they are incurred.

(f) Taxes on Income:

i. Tax Expenses are accounted in the same period to which the revenue and expenses relate. Provision for current income tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the prevailing tax laws. The differences between the taxable income and the net profit or loss before tax for the year as per the financial statements are indentified and the tax effect of timing differences at the end of the accounting year, based on effective tax rates substantively enacted by the Balance Sheet date.

ii. Current tax assets and Current Tax Liabilities are offset when there is a legally enforceable right to set off the recognized amount and there is an intention to settle the asset and the liability on a net basis.

iii. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities related to taxes on income levied by the same governing taxation laws

iv. Deferred tax assets, other than an unabsorbed depreciation and carried forward losses, are recognized only if there is reasonable certainty that they will be realized in the future and are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date. In situations where the company has unabsorbed depreciation and carried forward losses, deferred tax assets are recognized only if there is virtually certainty supported by convincing evidence that the same can be realized against future taxable profits. Deferred Tax assets are reviewed at each Balance Sheet date for their reliability.

(g) Investments:

Long term investments are carried individually at cost. Provision for diminution is made to recognise a decline, other than temporary, in the value of such investments. Current investments are carried individually, at lower of cost and fair value if any. Cost of investments includes acquisition charges such as brokerage, fees and duties.

Investments that are readily realisable and are intended to be held for not more than one year from the date, on which such investments are made, are classified as current investments if any. All other investments are classified as long term investments if any.

On disposal of investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss if any.

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(h) Inventories:

Inventories consisting of stock-in-trade are valued at the lower of cost and not realisable value Cost comprises all cost of purchases and other cost incurred in bringing the inventories to their present location and condition. Cost is determined on the specific identification basis"

The comparison of cost and net realisable values made on an item-by-item basis.

(i) Earnings per share (EPS):

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders for the period by the weighted average number of equity shares outstanding during the period. Diluted EPS is computed by dividing the net profit attributable to the equity shareholders for the year by the weighted average number of equity and equivalent diluted equity shares outstanding during the year, except where the results would be anti-dilutive.

(j) Cash and Cash Equivalent:

Cash and cash Equivalent consist of cash on hand and bank and short –term investment with original maturities/ holding period of three months or less from the date of investments.

(k) Foreign currency transactions:

Foreign currency transactions if any are recorded at the rates of exchange prevailing on the date of transaction. Exchange differences arising out of transactions settled during the period are recognized in the Statement of Profit and Loss.

Foreign currency monetary assets and liabilities outstanding at the balance sheet date are translated at the year-end exchange rate and differences arising out of such transactions are recognized in the Statement of Profit and Loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

(l) Provisions and Contingencies:

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provisions for onerous contracts are recognized when the expected benefits to be derived by the Company from a contract are lower than the unavoidable costs of meeting the future obligations under the contract.

A disclosure for contingent liabilities is made where there is a possible obligation or a present obligation that may probably not require an outflow of resources or an obligation for which the future outcome cannot be ascertained with reasonable certainty. When there is a possible or a present obligation where the likelihood of outflow of resources is remote, no provision or disclosure is made.

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Bharuch
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(m) Loans and Advances:

No funds have been advanced/loaned/invested from borrowed funds or (from share premium or from any other sources/ kind of funds) by the Company to any other person (s) or entity(ies.), including foreign entities (intermediaries), with the understanding (whether recorded in writing or otherwise) that the intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any other manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

No funds have been received by the Company from any person(s) or entity(ies.), including foreign entities (Funding Parties), with the understanding (whether recorded in writing or otherwise) that the Company (Ultimate Beneficiaries) shall (i) directly or indirectly lend or invest in other persons or entities identified in any other manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(n) Other Accounting Policies:

- These are consistent with generally accepted accounting policies.

(B) NOTES ATTACHED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH, 2026.

01. Contingent Liability as on 31st March, 2026 - Nil (Previous Year Nil)

02. Related Party Disclosure:

(A) Key Management Personnel

Name	Designation
Shachi J Vyas	Whole-time Director
Jaykumar N Vyas	Managing Director
Dhyuti K Joshi	Non – Executive Director
Swati Sharma	Company Secretary, Compliance officer
Urvi Mrunal Hindia	CFO
Mehul N Hingu	Independent Director
Shrikrishna R Chaudhary	Independent Director

(B) Relatives of Director

1. **Narendra Vyas (Admin) – Father of Managing Director**

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(B)Transactions with Related Parties for the year ended 31st March, 2026 are as follows

Sr No.	Name of the Parties	Nature of Payments	Amount (Rs. In Lakhs) 31st March,2026
1.	Shachi J Vyas	Director remuneration	13.50
2.	Jaykumar N Vyas	Director remuneration	18.00
3.	Jaykumar N Vyas	Hospital Rent	1.20
4.	Swati Sharma	Salary	2.76
5.	Narendra Vyas	Salary	2.40
6.	Narendra Vyas	Incentive	0.70
7.	Urvi M Hindia	Salary	1.895
8.	Jaykumar N Vyas	Registered office Rent	1.80
9.	Jaykumar N Vyas	Reimbursement of Medical Equipment	155
10.	Jaykumar N Vyas	Rent Deposits	250.00

03. In the opinion of the Board, Current Assets, Loans and Advances are approximately of the value stated if realized in the ordinary course of business. The provision for all known liabilities is adequate and not in excess of the amount considered necessary.

06. Balances of sundry debtors, sundry creditors and loans and advances are subject to confirmation

07. Expenditure in Foreign Currency NIL
Remittances in Foreign Currency for Dividends etc. is NIL

08. Earning in Foreign Currencies is NIL

09. Small Scale Undertakings have been identified by the company on the basis of information provided by the suppliers. As per the information of the company there were no such undertakings, to which any dues are outstanding as at 31st March, 2026.

10. Other Statutory Disclosures:

(a) The Company does not have Lease liability and hence no reporting related to the same has been made.

(b) There has been no revaluation to Property, Plant and Equipments.

(c) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

(d) The Company does not have capital work-in-progress or in-tangible asset under development.

(e) The Company holds all the title deeds of immovable property in its name.

(f) The Company has not granted any loans or advances to promoter, director, KMP in nature of loan.

(g) The Company does not have loans or borrowings secured against current asset.

(h) The Company is not declared wilful defaulter by bank or financial institution or other lender.

(i) The Company has not applied for any scheme of arrangement u/s 230 to 237 of Companies Act, 2013.

(j) The Company is not covered under section 135 of Companies Act, 2013. Hence it is not required to make CSR expense.

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(k) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(l) The Company have not traded or invested in Crypto currency or Virtual Currency during the period/year.

(m) The Company does not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961.

(n) The Company have single layer of Companies as prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

11. Auditors' Remuneration includes:

Rs In Lakhs

	Current Year
- Statutory Audit Fees	1.20
-Tax Audit Fees	0.75

12. Earning Per Share of Rs. 10/- each

Rs In Lakhs

Profit/(Loss) after Tax (PAT) available for equity shareholders (before exceptional items) (Rupees in Lakhs)	₹. 8.68/-
Profit/(Loss) after Tax (PAT) available for equity shareholders (after exceptional items) (Rupees in Lakhs)	₹. 8.68/-
Weighted average number of equity shares (In Nos.)	60,70,380
Nominal value of Equity Shares (In ₹.)	10
Basic / Diluted Earning per share (before exceptional income/loss)	0.14
Basic / Diluted Earning per share (after exceptional income/loss)	0.14

By order of Board of Directors

FOR, BROACH LIFECARE HOSPITAL LIMITED

K.K. HARYANI & CO.
M.No.110780
Bharuch
Chartered Accountants

(Shachi J Vyas, Whole Time Director)
DIN: 09063799

Place : Bharuch
Date : 21st May, 2026

(Jaykumar N Vyas, Managing Director)
DIN : 08736387

Urvi

Urvi M Hindia , CFO)
(PAN : AMDPH2372R)

Swati Sharma

(CS Swati Sharma)
Company Secretary Compliance Officer
Membership No. : 60533

BROACH LIFECARE HOSPITAL LIMITED

NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT

PARTICULARS	Figures as at the end of current reporting period			Figures as at the end of the previous reporting period	
NOTE - 2 : SHARE CAPITAL :					
a. Authorised					
61,00,000 Equity Shares of Rs. 10/- each		610.00			610.00
Equity Shares					
b. Issued, Subscribed and Fully Paid-up		607.04			607.04
16,08,000 Equity Shares at the time of Listing					
of Rs, 10 each fully paid in cash on 19/08/2024					
44,62,380 Equity Shares					
of Rs, 10 each fully paid in cash					
10,000 Equity Shares (Incorporation)					
of Rs, 10 each fully paid in cash on 25/04/2023					
18,14,100 Equity Shares (Preferential Allotment for Business Transfer)					
of Rs, 10 each fully paid in cash on 20/07/2023					
1,55,000 Equity Shares (Right Issue)					
Face Value of Rs, 10 each fully paid At Rs 45 each on 25/08/2023					
2,00,000 Equity Shares (Right Issue)					
Face Value of Rs, 10 each fully paid At Rs 45 each on 31/08/2023					
3,00,000 Equity Shares (Right Issue)					
Face Value of Rs, 10 each fully paid At Rs 45 each on 05/09/2023					
19,83,280 Equity Shares (Bonus Issue)					
Face Value of Rs, 10 each fully paid on 16/09/2023					
c. Issued, Subscribed and Not fully Paid-up					-
d. Calls Unpaid		-			-
e. Forfeited shares		-			-
TOTAL		**607.04**			**607.04**

Disclosure pursuant to Note no. 6(A)(d) of Part I of Schedule VI to the Companies Act, 2013
(Following disclosure should be made for each class of Shares)

Particulars	Figures as at the end of current reporting period			Figures as at the end of previous reporting period	
	No. of Equity Shares	Amount in ₹		No. of Equity Shares	Amount in ₹
Shares outstanding at the beginning of the year	60,70,380	6,07,03,800		44,62,380	4,46,23,800
Shares Issued during the year	-	-		16,08,000	1,60,80,000
Shares bought back during the year	-	-		-	-
Shares outstanding at the end of the year	60,70,380	6,07,03,800		60,70,380	6,07,03,800

Disclosure pursuant to Note no. 6(A)(g) of Part I of Schedule VI to the Companies Act, 2013 (if more than 5%)

Sr. No.	Name of Shareholder	Figures as at the end of current reporting period			Figures as at the end of previous reporting period	
		No. of Shares Held	% of Holding		No. of Shares Held	% of Holding
01	Jay Narendra Vyas	38,69,590	63.75%		38,69,590	63.75%
02	Kaushik Joshi	3,20,000	5.27%		3,20,000	5.27%

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period

Sr. No.	Promotor's Name	No of shares	% of total shares	% Change during the year
01	JAYKUMAR NARENDRA VYAS	38,69,590	63.75%	0%
02	SHACHI JAYKUMAR VYAS	6,846	0.11%	88%
03	DHYUTI JOSHI	18	0.0003%	0%

Previous Reporting Period

Sr. No.	Promotor's Name	No of shares	% of total shares	% Change during the year
01	JAYKUMAR NARENDRA VYAS	38,69,590	63.75%	0%
02	SHACHI JAYKUMAR VYAS	846	0.01%	0%
03	Dr Dhyuti Krupesh Joshi	18	0.0003%	0%

K.K. HARYANI & CO. M.No. 110780 Bharuch Chartered Accountants

PARTICULARS	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
NOTE - 3 : RESERVE & SURPLUS :				
a. Capital Reserve		-		-
b. Capital Redumption Reserve		-		-
c. Securities Premium Account		-		-
Opening balance		206.07		30.92
Addition during the year		-		241.20
Less: IPO Issue Expenses		-		(66.05)
Closing balance		206.07		206.07
d. Capital Subsidy (DIC- P & M)				
Opening				
Add: Subsidy during the year				
Less: Deferred				
Closing				
e. Revaluation Reserve				
f. Share Options Outstanding Account				
g. General Reserve				
h. Surplus / (Deficit) in Statement of Profit and Loss				
Opening balance		123.34		69.76
Add: Profit / (Loss) for the year		8.68		53.59
Less:- Loss Due to Change in Rate of Depriciation as per Company Act 2013				
Closing balance		**132.02**		**123.34**
TOTAL		**338.10**		**329.42**
NOTE - 4 : DEFERRED TAX LIABILITY/ (ASSET) (Nett)				
a. Related to Fixed Assets :				
- Deferred Tax Liability for earlier years	4.73		2.58	
Less : Deferred Tax Assets	-		-	
Add : Deferred Tax Liabilities	12.36	17.09	2.14	4.73
Less :				
TOTAL		**17.09**		**4.73**
NOTE - 5 : SHORT TERM BORROWINGS :				
a. Secured Loans				
(a) Bank Borrowing for Working Capital				
- Over Draft Facility from Banks	-		104.86	
- Others - Loan against Shares	-	-		104.86
b. Unsecured Loans				
(a) Deposits	-		-	
(c) Borrowings from Others	-	-	-	-
TOTAL		**-**		**104.86**

NOTE - 6 : TRADE PAYABLE :

Figures For the Current Reporting Period

Particulars	**Outstanding for following periods from due date of payment**				
	Less than 1 Year	**1-2 Years**	**2-3 Years**	**More than 3 Years**	**Total**
MSME	12.94	-	-	-	12.94
Others	70.81	-	-	-	70.81
Dispute dues-MSME	-	-	-	-	-
Dispute dues - Others	-	-	-	-	-
Total	83.76	-	-	-	83.76

Figures For Previous Reporting Period

Particulars	**Outstanding for following periods from due date of payment**				
	Less than 1 Year	**1-2 Years**	**2-3 Years**	**More than 3 Years**	**Total**
MSME	0.46	-	-	-	0.46
Others	18.94	-	-	-	18.94
Dispute dues-MSME	-	-	-	-	-
Dispute dues - Others					
Total	19.40	-	-	-	19.40

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PARTICULARS	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
NOTE - 7 : SHORT - TERM PROVISIONS :				
a. For Income Tax	-		15.88	
b. For Expenses	28.31	28.31	10.55	26.43
TOTAL		**28.31**		**26.43**
NOTE -09: LONG - TERM LOANS AND ADVANCES :				
Deposits				
-Fixed Deposit	6.37		323.61	
-Fixed Deposit (PMJY)	7.29			
		13.66		**323.61**
NOTE - 10 : LONG - TERM LOANS AND ADVANCES :				
Deposits				
- Hospital Premises & Fixtures - Rent Deposit (Registered Office - Bharuch)	150.00		150.00	
- Hospital Premises & Fixtures - Rent Deposit (Bharuch)	10.00		10.00	
- Hospital Premises & Fixtures - Rent Deposit (Ankleshwar)	90.00		90.00	
- DGVCL Deposits	1.40		1.40	
- Akshar Surgico	0.16		0.16	
		251.56		**251.56**
Capital Advances				
- Advances for Hospital Equipment	-		50.00	
		-		**50.00**
Grand Total		**251.56**		**301.56**
NOTE - 11: OTHER NON CURRENT ASSETS :				
Preliminary and Preoperative Expense	4.77	4.77	6.72	6.72
TOTAL		**4.77**		**6.72**
NOTE - 12 : INVENTORIES :				
(As taken, Valued and as Certified by a Directors)				
a. Raw Materials				
b. Work - in - Process				
c. Finished Goods				
d. Consumable Medicines	39.75	39.75	41.83	41.83
		-		-
TOTAL		**39.75**		**41.83**

NOTE - 13 : TRADE RECEIVABLES :

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-		-	-
Others	90.81	-	-		-	90.81
Dispute dues-MSME	-	-	-		-	-
Dispute dues - Others	-	-	-		-	-
Total	90.81	-	-		-	90.81

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-		-	-
Others	59.59	-	-		-	59.59
Dispute dues-MSME	-	-	-		-	-
Dispute dues - Others	-	-	-		-	-
Total	59.59	-	-		-	59.59

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Chartered Accountants

BROACH LIFECARE HOSPITAL LIMITED

NOTE - 08 : PROPERTY, PLANT EQUIPMENT & INTANGIBLE ASSETS

Sr. No.	Particulars	GROSS BLOCK					DEPRECIATION					NET CARRYING VALUE	
		As at 01.04.2025	Addition	Business Acq. Other Adj.	Deduction	As at 31.03.2026	As at 01.04.2025	Addition	Impairment Loss/Reversa	Deduction W/Back	As at 31.03.2026	As at 31.03.2026	As at 01.04.2025
	PROPERTY, PLANT & EQUIPMENT :												
1	**Block - I (60 Years)**												
	- Building	-	9.00	-	-	9.00	-	0.01	-	-	0.012	8.99	-
2	**Block - II (15 Years)**												
	- Colour Doppler Ultrasound Scanner System	2.09	-	-	-	2.09	0.02	0.13	-	-	0.152	1.94	2.07
	- Solar Power System	0.87	-	-	-	0.87	0.10	0.06	-	-	0.152	0.72	0.77
	- Solar Water Heater	0.61	-	-	-	0.61	0.07	0.04	-	-	0.107	0.50	0.54
	- Cooler	0.05	-	-	-	0.05	0.00	0.01	-	-	0.013	0.04	0.05
	- UPS	-	2.27	-	-	2.27	-	0.05	-	-	0.049	2.22	-
3	**Block - III (13 Years)**												
	- B.P & Heart Monitaring Machine	0.14	-	-	-	0.14	0.02	0.01	-	-	0.028	0.11	0.12
	- Cardiac Workstation	0.50	-	-	-	0.50	0.06	0.04	-	-	0.101	0.40	0.44
	- Cath Lab	-	155.00	-	-	155.00	-	5.37	-	-	5.369	149.63	-
	- CT Scan	-	87.00	-	-	87.00	-	2.09	-	-	2.090	84.91	-
	- Dialysis Machine	-	3.75	-	-	3.75	-	0.02	-	-	0.023	3.73	-
	- External Counter Pulsation Device	2.33	-	-	-	2.33	0.30	0.17	-	-	0.470	1.86	2.04
	- Electronics Equipment	2.17	-	-	-	2.17	0.28	0.16	-	-	0.436	1.73	1.89
	- Healthcare Equipment	2.76	-	-	-	2.76	0.35	0.20	-	-	0.550	2.21	2.41
	- IABP Machine	12.45	-	-	-	12.45	1.60	0.91	-	-	2.506	9.95	10.86
	- Medical Equipment	18.52	1.50	-	-	20.02	2.37	1.39	-	-	3.765	16.25	16.14
	- OT Equipment	-	29.81	-	-	29.81	-	0.18	-	-	0.181	29.62	-
	- Oxygen Line	1.31	-	-	-	1.31	0.17	0.10	-	-	0.265	1.05	1.15
	- Sonography Machine	-	3.89	-	-	3.89	-	0.02	-	-	0.024	3.87	-
	- Surgical Equipment	0.07	-	-	-	0.07	0.01	0.01	-	-	0.015	0.06	0.06
	- UPS System	-	6.01	-	-	6.01	-	0.04	-	-	0.037	5.97	-
	- Ventilator	3.31	-	-	-	3.31	0.42	0.24	-	-	0.666	2.64	2.88
	- Ichroma II Immuno Anayzer	0.90	-	-	-	0.90	0.02	0.07	-	-	0.083	0.81	0.88
	- X-ray Machinery	14.41	5.33	-	-	19.74	0.30	1.09	-	-	1.390	18.35	14.10
4	**Block - IV (10 Years)**												
	- CCTV Camera	-	1.33	-	-	1.33	-	0.13	-	-	0.127	1.21	-
	- Vehicle - Bike	0.44	-	-	-	0.44	0.07	0.04	-	-	0.115	0.33	0.37
	- Air Conditioner	1.66	-	-	-	1.66	0.28	0.16	-	-	0.434	1.23	1.38
	- Batteries	0.01	-	-	-	0.01	0.00	0.00	-	-	0.004	0.01	0.01
	- Diesel Generator	1.72	-	-	-	1.72	0.29	0.16	-	-	0.451	1.27	1.44
	- Electrical Equipment	0.13	-	-	-	0.13	0.02	0.01	-	-	0.035	0.10	0.11
	- Electric Generator	3.21	-	-	-	3.21	0.53	0.30	-	-	0.839	2.37	2.67
	- Electrical Installation	-	1.10	-	-	1.10	-	0.09	-	-	0.093	1.01	-
	- Electrification	25.24	-	-	-	25.24	4.13	2.40	-	-	6.526	18.72	21.11
	- Inverter & Batteries	1.93	-	-	-	1.93	0.29	0.18	-	-	0.469	1.46	1.64
	- Dead Stock	0.21	-	-	-	0.21	0.03	0.02	-	-	0.054	0.15	0.17
	- Fire Extinguisher	2.39	-	-	-	2.39	0.40	0.23	-	-	0.626	1.77	1.99
	- Furnitures & Fixtures	57.27	-	-	-	57.27	8.91	5.44	-	-	14.355	42.91	48.35
5	**Block - IV (8 Years)**												
	- Motor Vehicle	-	16.70	-	-	16.70	-	0.95	-	-	0.945	15.75	-
5	**Block - IV (5 Years)**												
	- Printer	0.10	0.28	-	-	0.38	0.03	0.06	-	-	0.093	0.29	0.07
	- CCTV Camera	0.13	-	-	-	0.13	0.04	0.02	-	-	0.067	0.06	0.09
	- Counting Machine	0.66	0.51	-	-	1.17	0.12	0.22	-	-	0.341	0.83	0.54
	- Digital Board	-	1.05	-	-	1.05	-	0.20	-	-	0.200	0.85	-
	- Fan	0.94	0.11	-	-	1.05	0.31	0.20	-	-	0.509	0.55	0.63
	- Invertor	-	1.64	-	-	1.64	-	0.31	-	-	0.310	1.33	-
	- LED Board Maple Hospital	-	1.12	-	-	1.12	-	0.11	-	-	0.107	1.01	-
	- LED TV	0.27	-	-	-	0.27	0.09	0.05	-	-	0.140	0.13	0.18
	- Mini Refirgerator	0.09	-	-	-	0.09	0.03	0.02	-	-	0.049	0.04	0.06
	- Mobile Instruments	0.38	-	-	-	0.38	0.07	0.07	-	-	0.141	0.24	0.31
	- Refrigerator	0.25	-	-	-	0.25	0.08	0.05	-	-	0.129	0.12	0.16
	- RO Water System	0.03	-	-	-	0.03	0.01	0.01	-	-	0.018	0.02	0.02
	- Weighing Scale	0.00	-	-	-	0.00	0.00	0.00	-	-	0.002	0.00	0.00
6	**Block - IV (3 Years)**												
	- Computer Systems	0.83	0.51			1.34	0.31	0.42	-	-	0.736	0.60	0.51
	- Eaton - UPS	0.004	-			0.00	0.00	0.00	-	-	0.004	0.00	0.00
	- Hospital Software	18.43	0.25		-	18.68	0.11	5.88	-	-	5.987	12.69	18.32
		178.83	328.16	-	-	506.99	22.26	30.12	-	-	52.39	454.60	156.56
	Previous Year	138.75	40.08	-	-	178.83	9.16	13.10	-	-	22.26	156.56	129.59

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Bharuch
Chartered Accountants

BLHL : Notes forming part of Balance Sheet and Profit and Loss Account Continued ....

PARTICULARS		Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
NOTE - 14 : CASH AND CASH EQUIVALENTS :					
a.	Balances with Bank	17.96		12.37	
c.	Cash-on-hand	9.17		7.26	
d.	Others	-	27.13	-	19.63
	TOTAL		**27.13**		**19.63**
NOTE - 15 : SHORT - TERM LOANS AND ADVANCES :					
a.	Loans and Advances to related parties (Unsecured, Considered Good)	-		-	
b.	Balance Receivables with Revenue Authorities	39.29		19.71	
c.	Deposits	0.54		11.58	
d.	Prepaid Expenses	4.69		13.47	
e.	Advance to Supplier & Others	139.16		137.60	
	TOTAL		**183.68**		**182.37**

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PARTICULARS	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
NOTE - 16: REVENUE FROM OPERATION :				
a. IPD Income		353.92		251.53
b. OPD Income		35.43		21.40
c. Nett Sales		158.62		40.87
d. Radiology & Pathology		51.51		1.81
e. Medical Healthcheckup Income		-		2.34
TOTAL		**599.47**		**317.94**
NOTE - 17 : OTHER INCOME :				
a. Discount/ Kasar		0.06		0.01
b. Interest Income on FD		4.14		4.57
TOTAL		**4.20**		**4.58**
NOTE - 18: COST OF MATERIAL CONSUMED:				
Opening Stock of material consumed		18.19		28.19
Add : Purchases of material consumed		10.20		36.85
		28.39		**65.03**
Less : Closing Stock of material consumed		(9.77)		(18.19)
TOTAL		**18.62**		**46.85**
NOTE - 19 : Purchase of Stock-in-Trade :				
Purchase of Stock-in-Trade		147.60		48.81
TOTAL		**147.60**		**48.81**
Note - 20 : CHANGES IN INVENTORIES :				
a. Closing Stock				
Finished Goods	29.98			
Work in Progress	-			
Consumables / Stock in Trade	-		23.64	
Total (a)		29.98		23.64
b. Less : Opening Stock				
Finished Goods	-			
Work in Progress	-		-	
Consumables / Stock in Trade	23.64		-	
Total (b)		23.64		-
Changes In Inventories (a - b)		**6.34**		**23.64**
NOTE - 21 : EMPLOYEE BENEFIT EXPENSES :				
a. Salary, Bonus and Allowance to Staff		82.79		63.17
b. Company's Contribution to E.P.F., Group Gratuity Scheme and E.S.I.		-		
c. Director Remuneration		31.50		9.00
d. Staff Welfare Expense		1.41		0.81
TOTAL		**115.70**		**72.98**
NOTE - 22 : FINANCIAL COSTS :				
a. Bank Charges / Commission Expenses / Inspection Charges		0.34		0.13
b. Interest Expenses - Over Draft		3.54		2.52
TOTAL		**3.88**		**2.65**

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PARTICULARS	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
NOTE - 23 : OTHER EXPENSES :		
Account Salary Expenses		2.50
Advertisement and Sales Promotion Expenses	2.51	0.02
AMC Charges	18.82	4.54
Auditor Remuneration	1.20	1.46
Ambulance Charges	0.89	0.13
Annual Charges	1.02	0.37
Annual Listing Fees	0.30	
Bio medical Waste Expenses	0.15	0.46
Blood Bank Expense	0.21	
BG Charges	0.16	
Clinical Establishment License Fees	0.40	
Computer and Cartridge Expenses	0.57	0.43
Consultancy Charges	126.24	30.15
Courier Expense	0.04	0.09
Discount , Kasar/ Vatav Expenses	9.55	5.55
Drug License fee	-	0.06
Electrical Expense	-	0.01
Electricity Expense	13.67	7.42
GPCB Expense	0.15	
GST Expenses, Interest and Penalty	-	1.15
Hiring expense	0.14	
Hospital Expenses	3.43	0.33
Hospital Maintenance Expense	1.58	
Hospital Rent Expenses	1.74	1.20
House Keeping Expenses	0.07	0.19
Registered office Rent Expense	1.80	1.80
Internet Expenses	0.18	0.25
Interest on TDS	0.07	0.06
Income Tax Expense	0.12	2.43
Insurance Expense	-	0.13
Legal Expense	-	0.29
Legal and Professional Charges	1.55	1.81
Lab Charges	3.82	3.99
Marketing Expense	7.08	0.59
Miscellaneous Expenses	-	0.00
Muncipal Tax	0.72	1.46
Nagarpalika Tax	1.31	
NSDL Expense	-	0.22
Oxygen expenses	3.26	1.18
Petrol,Diesel & Gas Expenses	1.45	1.77
P&DT Registration Fees	-	0.35
Patience Welfare Expenses	2.13	0.94
Preliminay Expenses w/off.	2.07	2.07
Printing & Stationary Expenses	2.84	1.04
Processing Fees	-	0.03
Professional Tax	-	0.04
Professional Charges	35.02	3.26
Quality Assurance Fees	0.18	
Recruitment Charges	9.00	
Refering Expense	6.30	
Regi Expense	-	0.06
Repairs and Maintenance Expenses - Others	8.43	8.09
ROC Filing Fee	-	0.11
Software Renewal Charges	0.04	
Tax Audit	0.75	0.97
Tempo charges	-	0.02
TLD Badge Fees	0.02	
Transportation Expense	0.10	
Travelling Expenses	0.07	-
Vehicle Repairing Expense	0.33	0.12
Water Charges	0.59	0.43
Website Development charges	0.09	0.09
Waste Collection charges	0.92	0.48
TOTAL	**273.04**	**90.16**

K. K. HARYANI & CO. M.No.110780 Bharuch Chartered Accountants

BLHL: Notes forming part of Balance Sheet and Profit and Loss Account Continued ....

NOTE - 24 : Ratios :

The ratios for the years ended March 31, 2026 and March 31, 2025 are as follows :

SR. No	Ratios	Numerator	Denominator	Current Reporting	Previous Reporting	% of Change	Reason for variance
1	Current ratio	Current asset	Current liabilities	3.09	5.23	40.98%	Mainly on Acount of decrease in Current Assets & Current Liabilities
2	Debt Equity Ratio	Debt Capital	Shareholder's Equity	NA	NA	NA	N.A.
3	Debt Service coverage ratio	Earnings available for debt service	Debt Service	NA	NA	NA	N.A.
4	Return on Equity Ratio	Net profits after taxes	Average Shareholder's Equity	0.01	0.26	96.38%	Mainly on Acount of decrease in Net Profit
5	Inventory Turnover Ratio	COGS	Average Inventory	0.46	NA	NA	N.A.
6	Trade Receivables turnover ratio	Revenue	Average trade receivables	7.97	17.07	53.29%	Mainly on Account of Increase in Sales.
7	Trade payables turnover ratio	Purchases of services and other expenses	Average Trade Payables	1.52	203.08	99.25%	Mainly on Account of Increase in Purchase results in increase in creditors.
8	Net capital turnover ratio	Revenue	Working capital	2.52	2.38	-6.07%	Mainly on Account of Increase in Sales.
9	Net profit ratio	Net Profit	Revenue	0.01	0.27	94.59%	Mainly on Account of Increase in Sales.
10	Return on Capital employed	Earnings before interest and tax	Net Worth (Capital Employed)	0.02	0.17	86.89%	Mainly on Account of Increase in Sales.
11	Return on investment	Net Profit	Investment	0.64	0.17	-283.60%	Mainly on Account of Decrease in Investments

Note:

I. Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability

II. Debt represents Over Draft Facility and Term Loan from Banks

III. Earning for Debt Service = Net Profit before taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.

IV. Debt Service represents Borrowings from Banks Plus Interest

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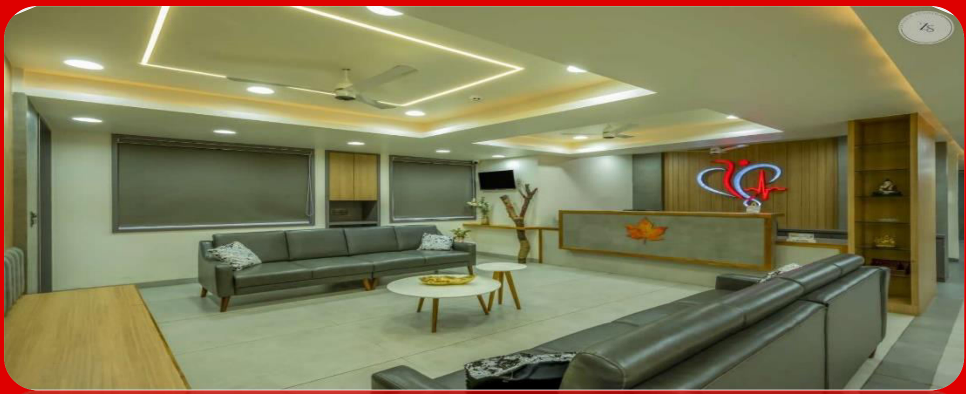

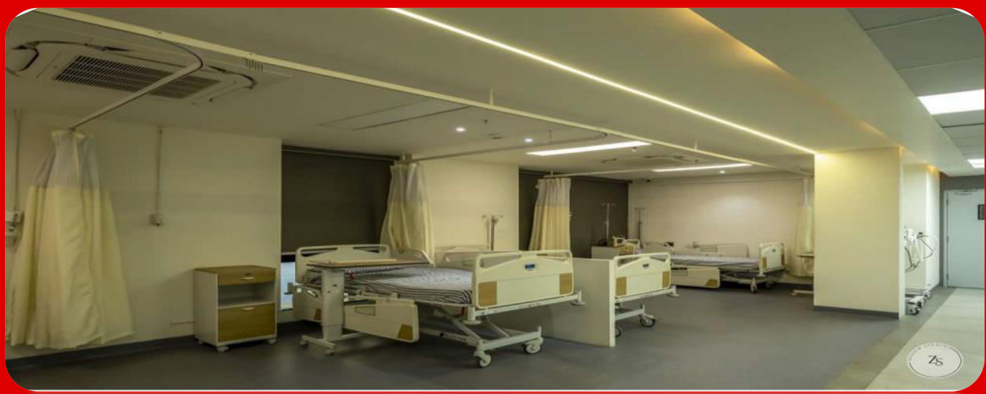

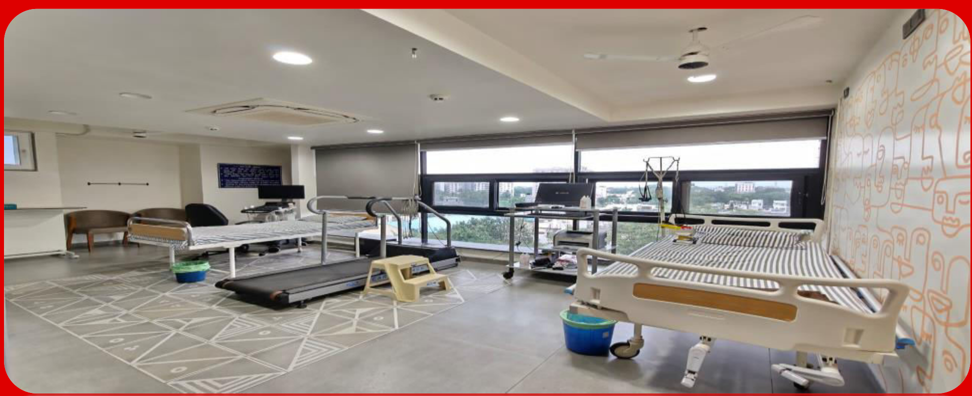

BROACH LIFECARE HOSPITAL LIMITED

CIN: L86100GJ2023PLC140499

REGISTERED OFFICE
501, 5th Floor, Corporate House,
Above Bharuch Orthopaedic Hospital,
R K Casta, Bharuch,
Gujarat, India, 392001

Email Id: info@maplehospital.in, Contact No.:+91 9429187226
Website: www.maplehospital.in