Date: 24th March 2026 **REF: WHL/BSE/POSTAL BALLOT NOTICE/2025-26**

BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001.

Scrip Code:512063
Scrip Id: WARDHEALTH

Dear Sir,

Postal Ballot Notice

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ('Listing Regulations'), as amended, we forward herewith a copy of the Postal Ballot Notice ('Notice') of **Wardwizard Healthcare Limited** ('the Company') dated **23rd March,2026** along with the explanatory statement pursuant to the applicable provisions of the Companies Act, 2013 ('Act') read with the Listing Regulations, for seeking approval of the Members of the Company for the below mentioned **Ordinary Resolutions:**

SL. No	Description of the Resolutions
1	Approval for Material Related Party Transaction(s) with Wardwizard Medicare Private Limited ("WMPL)
2	Approval For Material Related Party Transaction(S) With Wardwizard Solution India Private Limited ("WSIPL)")
3	Approval For Material Related Party Transaction(S) With Wardwizard Innovations and Mobility Limited ("WIMPL")
4	Approval for Material Related Party Transaction(s) with Mr. Yatin Sanjay Gupte (DIN:07261150)
5	Approval for Material Related Party Transaction(s) with Mr. Sanjay Mahadev Gupte (DIN:08286993)
6	Approval for Material Related Party Transaction(s) with Mr. Gaurav Jayant Gupte (DIN:06741475)
7	Approval For Material Related Party Transaction(S) With Aadvance Integrated Medicine Solution LLP
8	Approval For Material Related Party Transaction(S) With Mangalam Industrial Finance Limited("MIFL")
9	Approval for Material Related Party Transaction(s) with I Secure Credit and Capital Services Limited
10	Approval For Material Related Party Transaction(S) With Wardwizard Foods and Beverages Limited("WFBL")
11	Approval For Material Related Party Transaction(S) With Yatin Sanjay Gupte (HUF)
12	Approval for Material Related Party Transaction(s) with Wardwizard Foundation
13	Approval For Material Related Party Transaction(S) With Wardwizard Property Holding Pvt Ltd
14	Approval for Material Related Party Transaction(s) with Ms. Rajbala kiroriwal
15	Approval for Material Related Party Transaction(s) with Mr. Yuvraj Priyadarshi

In compliance with the various Circulars issued by the Ministry of Corporate Affairs, the Company is sending this Notice only in electronic form to those Members whose names appear in the Register of Members/List of Beneficial Owners as received from the Depositories/Purva Sharegistry (I) Pvt Ltd the Company's Registrar to an Issue and Share Transfer Agent ('RTA') as on **Friday, March 20, 2026** ('Cut-Off Date') and whose email addresses are registered with the Company/RTA/Depositories or who will register their email address in accordance with the process outlined in this Notice.

Wardwizard
Healthcare Limited
(Formerly known as Ayoki Merchantile Limited)

The Company has engaged the services of National Securities Depository Limited ('NSDL') as the agency to provide remote e-voting facility to its Members.

The remote e-voting period commences on **Friday, March 27, 2026 at 9:00 a.m. (IST**) and ends on **Saturday, April ,25 2026 at 5:00 p.m. (IST**). The e-voting module shall be disabled by NSDL immediately thereafter. Voting rights of the Members shall be in proportion the shares held by them in the paid-up Equity share capital of the Company as on the cut-off date. Please note that communication of assent (FOR) or dissent (AGAINST) of the Members would only take place through the remote e-voting system. The detailed procedure for remote e-voting is provided in the 'Notes' section of the Notice.

The said Notice is also being made available on the website of the Company at https://www.ayokimerchantile.com and on the website of NSDL at www.evoting.nsdl.com.

This is for your information and records

By Order of the Board
For WARDWIZARD HEALTHCARE LIMITED

RAJBALA KIRORIWAL

Digitally signed by RAJBALA KIRORIWAL
Date: 2026.03.24 21:04:21 +05'30'

Rajbala Kiroriwal
Company Secretary & Compliance Officer
Membership No: A51986

Encl: As above

Wardwizard
Healthcare Limited
(Formerly known as Ayoki Merchantile Limited)

POSTAL BALLOT NOTICE

[Pursuant to Sections 108 and 110 of The Companies Act, 2013 read with the Rules 20 and 22 of The Companies (Management and Administration) Rules, 2014]

VOTING STARTS ON	VOTING ENDS ON
Friday, 27th March 2026 at 9:00 a.m. (IST)	Saturday, 25th April, 2026 at 5:00 p.m. (IST)

Dear Member,

WARDWIZARD HEALTHCARE LIMITED ("the Company") by means of Postal Ballot, only by remote e-voting process ("e-voting") being provided by the Company to all its Members to cast their votes electronically, pursuant to the provisions of Section 108 and Section 110 and all other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Rule 20 and Rule 22 of the Companies (Management and Administration) Rules, 2014 ("Rules") and other applicable the Rules, Secretarial Standard on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India and in compliance of with the guidelines /circulars / rules issued by the Ministry of Corporate Affairs ("MCA") including General Circular 09/2024 dated 19th September, 2024 and General Circular No. 03/2025 dated September 22, 2025 read with earlier Circulars, issued by the Ministry of Corporate Affairs in this regard (collectively referred to as the "MCA Circulars"),from time to time, read with Circulars issued by SEBI (together "SEBI Circulars"), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), (including any statutory modification(s) or re- enactment(s) thereof for the time being in force and as amended from time to time).

In adherence to the Ministry of Corporate Affairs (MCA) circulars, the Company is conducting this voting process exclusively through Postal Ballot via remote e-voting, allowing members to transact business without holding a physical general meeting. As mandated, the Notice is being dispatched solely via email to members whose email addresses are registered with the Company, RTA, or Depository Participants as of **Friday,20th March, 2026** (the 'Cut-off Date'), and votes must be cast exclusively through the designated electronic voting system.

Pursuant to the applicable MCA Circulars, the Company is dispensing with the physical dispatch of the Postal Ballot Notice, forms, and pre-paid business envelopes. Consequently, members must communicate their assent or dissent solely via the remote e-voting facility.

The proposed resolutions and explanatory statement setting out material facts as required in terms of Section 102 and Section 110 of the Act, read with the Rules and the MCA Circulars and the SEBI Listing Regulations, are appended below seeking the consent of the Members by way of Ordinary Resolutions through postal ballot only through remote e-voting process.

In compliance with Sections 108 and 110 of the Act, read with (i) Rules 20 and 22 of The Companies (Management and Administration) Rules, 2014 as amended (ii) Regulation 44 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (iii) In accordance with MCA Circulars, (iv) Secretarial Standard on General Meetings ("SS-2") the Company is offering the facility to its Members, to exercise their right to vote on the resolutions appended to this Notice, by electronic means ('remote e-voting') only. For this purpose, the Company has availed the services of National Securities Depository Limited ("NSDL") to provide remote e-voting facility to the Members of the Company.

Pursuant to Rule 22(5) of the Companies (Management and Administration) Rules, 2014, The Board of Directors of the Company at its meeting held on **Monday, 23rd March 2026** has appointed Mr. Kamal A Lalani, Practicing Company Secretary, having **Membership No. FCS no. F13814 and COP No. 25395** to act as a Scrutinizer to conduct the Postal Ballot voting process in a fair and transparent manner and he has communicated his willingness to be appointed as a Scrutinizer.

The Scrutinizer will submit their report to the Chairperson of the Company or, in his absence, any person of the Company, duly authorized by the Board for the purpose, after completion of scrutiny of Postal Ballots in a fair and transparent manner.

Members are requested to carefully read the instructions in this Postal Ballot Notice and record their assent (FOR) or dissent (AGAINST) only through the Remote e-Voting process not later than 5:00 P.M. (IST) on **Saturday, 25th April ,2026**. Remote e-Voting will be blocked immediately thereafter and will not be allowed beyond the said date and time.

The Results of Postal Ballot will be announced within two (2) working days from the close of voting period and also be hosted on website of the Company (https://www.ayokimerchantile.com) and on the website of NSDL (evoting@nsdl.co.in.). The Results along with the Scrutinizers Report will also be communicated to BSE Limited where the Equity Shares of the Company are listed.

The resolutions, if approved by the requisite majority, shall be deemed to have been passed on the last date of remote e-voting i.e. **Saturday, 25th April, 2026,** in terms of the Secretarial Standards on General Meeting (SS-2) issued by The Institute of Company Secretaries of India.

SPECIAL BUSINESS:

ITEM NO.1: APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH WARDWIZARD MEDICARE PRIVATE LIMITED ("WMPL").

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

"RESOLVED THAT , pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"),as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution, the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s)/arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **WARDWIZARD MEDICARE PRIVATE LIMITED ('WMPL'))**, a related party falling within the definition of "**Related Party"** under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations up to a maximum aggregate value of **Rs.50,00,00,000/- (Rupees Fifty Crore only)**, and shall be valid for the **Financial year 2026-27 ("FY 2026--27")** whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions , may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time**,** provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis.**

Sr. No	**Proposed Transactions**	**Amount (in Lakhs)**
1	Purchase of Medicines, Ayurvedic Medicines, Any Goods related to Healthcare Business etc	500 Lakhs
2	Purchase of Professional Services, Healthcare Services, Consultancy Services, Rent Services etc	500 Lakhs
3	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	500 Lakhs
4	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	500 Lakhs
5	Taking Borrowing for Business Purpose	1000 Lakhs
6	Giving Loans and Advances for Business Purpose	2000 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

ITEM NO 2. APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH WARDWIZARD SOLUTION INDIA PRIVATE LIMITED ("WSIPL")

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

"RESOLVED THAT pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), as amended from time to time ,Regulation 2(1)(zc) of SEBI LODR Regulations, and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **WARDWIZARD SOLUTION INDIA PRIVATE LIMITED,("WSIPL")**_a related party falling within the definition of "**Related Party"** under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations up to a maximum aggregate value of **Rs. 30,00,00,000/- (Rupees Thirty Crore only)**, , and shall be valid for the **Financial year 2026-27 ("FY 2026-27**") whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time**,** provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis.**

SL NO.	Proposed Transaction	Amount (Rs. in Lakhs)
1	Purchase of Electric Vehicle, Spare parts of Electric Vehicle and Electronic Items, Spare parts of Electronic Items etc	250 Lakhs
2	Purchase of Electric Vehicle and Electric Items Related Services, Purchase of any Business support services, Any kind of Commission etc.	250 Lakhs
3	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	250 Lakhs
4	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	250 Lakhs
5	Taking Borrowing for Business Purpose	1000 Lakhs
6	Giving Loans and Advances for Business Purpose	1000 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

ITEM NO 3.: APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH WARDWIZARD INNOVATIONS AND MOBILITY LIMITEDI, ("WIMPL")

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

"RESOLVED THAT pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **WARDWIZARD INNOVATIONS AND MOBILITY LIMITED,("WIMPL")** **),** a related party falling within the definition of "**Related Party"** under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing

Regulations up to a maximum aggregate value of **Rs. 30,00,00,000/- (Rupees Thirty Crore only),** and shall be valid for the **Financial year 2026-27 ("FY 2026--27")** whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions , may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time**,** provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis**.

SL. No	Proposed Transaction	Amount (In Lakhs)
1	Purchase of Electric Vehicle and Spare parts of Electric Vehicle	250 Lakhs
2	Purchase of Electric Vehicle Related Services, Purchase of any Business support services, Any kind of Commission etc.	250 Lakhs
3	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	250 Lakhs
4	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	250 Lakhs
5	Taking Borrowing for Business Purpose	1000 Lakhs
6	Giving Loans and Advances for Business Purpose	1000 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

ITEM NO .4: APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH MR. YATIN SANJAY GUPTE (DIN: 07261150)

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

"RESOLVED THAT pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution, the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **Mr. Yatin Sanjay Gupte (DIN : 07261150)**a related party falling within the definition of "**Related Party"** under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations up to a maximum aggregate value of **Rs. 15,00,00,000/- (Rupees Fifteen Crore Only**), and shall be valid for the **Financial year 2026-27 ("FY 2026--27")** whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions , may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time, provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis**

SR. No.	Proposed Transactions	Amount (In Lakhs)
1	Purchase of Consultancy services, including business consultancy, strategic advisory, management advisory, commission-based services, director services etc.	100 Lakhs
2	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	50 Lakhs
3	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	50 Lakhs
4	Taking Borrowing for Business Purpose	300 Lakhs
5	Giving Loans and Advances for Business Purpose	1000 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.
RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

ITEM NO.: 5 APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH MR. SANJAY MAHADEV GUPTE (DIN:08286993).

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

“RESOLVED THAT pursuant to the provisions of Section 188 of The Companies Act, 2013 (“the Act”) and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI LODR Regulations**”), as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company’s policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as “**Board**” which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **Mr. Sanjay Mahadev Gupte (DIN_:08286993**,a related party falling within the definition of “**Related Party”** under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations ,up to a maximum aggregate value of **Rs. 5,00,00,000/- (Rupees Five Crore only**), and shall be valid for the **Financial year 2026-27 (“FY 2026--27”)** whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions **,** may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time, provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm’s length basis**

SL. No.	Proposed Transaction	Amount (In Lakhs)
1	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	50 Lakhs
2	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	50 Lakhs
3	Taking Borrowing for Business Purpose	200 Lakhs
4	Giving Loans and Advances for Business Purpose	200 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company.”

ITEM NO 6.: APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH MR. GAURAV JAYANT GUPTE (DIN:06741475).

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

"RESOLVED THAT pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **Mr. Gaurav Jayant Gupte_(DIN:06741475) a** related party falling within the definition of "**Related Party"** under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations ,up to maximum aggregate value of **Rs. 15,00,00,000/- (Rupees Fifteen Crore only),** and shall be valid for the **Financial year 2026-27 ("FY 2026--27")** whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time**,** provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis.**

SL. No	Proposed Transaction	Amount (In Lakhs)
1	Purchase of Professional and Consultancy services, including Healthcare Services, business consultancy, strategic advisory, management advisory, commission-based services, director services etc	100 Lakhs
2	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	50 Lakhs
3	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	50 Lakhs
4	Taking Borrowing for Business Purpose	300 Lakhs
5	Giving Loans and Advances for Business Purpose	1000 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and /

or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

ITEM NO.:7 APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH AADVANCE INTEGRATED MEDICINE SOLUTION LLP

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

"RESOLVED THAT pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **AADVANCE INTEGRATED MEDICINE SOLUTION LLP ,**a related party falling within the definition of "**Related Party"** under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, up to a maximum aggregate value of **Rs. 10,00,00,000/- (Rupees Ten Crore Only),** and shall be valid for the **Financial year 2026-27 ("FY 2026-27")** whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time**,** provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis**

SL.NO	Proposed Transaction	Amount (In Lakhs)
1	Purchase of Medicines, Ayurvedic Medicines, Any Goods related to Healthcare Business etc	100 Lakhs
2	Purchase of Professional Services, Healthcare Services,Consultancy Services, Rent Services etc	100 Lakhs
3	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	100 Lakhs
4	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	100 Lakhs
5	Taking Borrowing for Business Purpose	300 Lakhs

6	Giving Loans and Advances for Business Purpose	300 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

ITEM NO.8: APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH MANGALAM INDUSTRIAL FINANCE LIMITED("MIFL")

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

"RESOLVED THAT pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **MANGALAM INDUSTRIAL FINANCE LIMITED ("MIFL") ,** a related party falling within the definition of "**Related Party"** under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, up to a maximum aggregate value of **Rs. 20,00,00,000/- (Rupees Twenty Crore Only) ,** and shall be valid for the **Financial year 2026-27 ("FY 2026-27")** whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time, provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis**

Sl. No.	Proposed Transaction	Amount (In Lakhs)
1	Taking Borrowing for Business Purpose	1700 Lakhs
2	Paying Interest on Borrowing	300 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

ITEM NO. 9: APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH I SECURE CREDIT AND CAPITAL SERVICES LIMITED.

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

RESOLVED THAT pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **I SECURE CREDIT AND CAPITAL SERVICES LIMITED,**a related party falling within the definition of "**Related Party"** under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, up to a maximum aggregate value of **Rs. 10,00,00,000/- (Rupees Ten Crore only**), and shall be valid for the **Financial year 2026-27 ("FY 2026-27")** whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time**,** provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis.**

SL.NO.	Proposed Transaction	Amount (Rs in Lakhs)
1	Taking Borrowing for Business Purpose	900 Lakhs
2	Paying Interest on Borrowing	100 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

ITEM NO. 10: APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH WARDWIZARD FOODS AND BEVERAGES LIMITED("WFBL")

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

"RESOLVED THAT pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **WARDWIZARD FOODS AND BEVERAGES LIMITED ("WFBL")** a related party falling within the definition of "**Related Party"** under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, up to a maximum aggregate value of **Rs. 20,00,00,000/- (Rupees Twenty Crore Only),** and shall be valid for the **Financial year 2026-27 ("FY 2026-27")** whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time**,** provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis**

SL.NO.	Proposed Transaction	Amount (In Lakhs)
1	Purchase of frozen foods, ready-to-eat foods, beverages, spices, and condiments.	250 Lakhs
2	Purchase of, Business Support Services, Rent Services, Commission Services etc	250 Lakhs
3	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	250 Lakhs
4	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	250 Lakhs
5	Taking Borrowing for Business Purpose	500 Lakhs
6	Giving Loans and Advances for Business Purpose	500 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

ITEM NO 11. APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH YATIN SANJAY GUPTE (HUF)

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

"RESOLVED THAT pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **YATIN SANJAY GUPTE (HUF)** a related party falling within the definition of "**Related Party"** under

Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations up to a maximum aggregate value of **Rs. 5,00,00,000/- (Rupees Five Crore only),** and shall be valid for the **Financial year 2026-27 ("FY 2026-27**") whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time**,** provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis**

SL. NO	Proposed Transaction	Amount (In Lakhs)
1	Taking Borrowing for Business Purpose	250 Lakhs
2	Giving Loans and Advances for Business Purpose	250 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

ITEM NO.:12 APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH WARDWIZARD FOUNDATION.

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

"**RESOLVED THAT** pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **WARDWIZARD FOUNDATION,** a related party falling within the definition of "**Related Party"** under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations up to a maximum aggregate value of **Rs. 10,00,00,000/- (Rupees Ten Crore Only),** and shall be valid for the **Financial year 2026-27 ("FY 2026-27")** whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time, provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis**

SL.NO.	Proposed Transaction	Amount (In Lakhs)
1	Purchase of Advertisement Services, Any Business Support Service etc	100 Lakhs
2	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	250 Lakhs
3	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	250 Lakhs
4	Taking Borrowing for Business Purpose	200 Lakhs
5	Giving Loans and Advances for Business Purpose	200 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

ITEM NO. 13 APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH WARDWIZARD PROPERTY HOLDING PVT LTD.

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

RESOLVED THAT pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the

Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **WARDWIZARD PROPERTY HOLDING PVT LTD** a related party falling within the definition of "**Related Party**" under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations , up to a maximum aggregate value of **Rs. 11,00,00,000/- (Rupees Eleven Crore Only),** and shall be valid for the **Financial year 2026-27 ("FY 2026-27")** whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time**,** provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis**

SR. NO.	Proposed Transaction	Amount (In Lakhs)
1	Purchase of Rent of Property and related services	600 Lakhs
2	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	50 Lakhs
3	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	50 Lakhs
4	Taking Borrowing for Business Purpose	200 Lakhs
5	Giving Loans and Advances for Business Purpose	200 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

ITEM NO. 14: APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH MS. RAJBALA KIRORIWAL

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

RESOLVED THAT pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **MS. RAJBALA KIRORIWAL** a related party falling within the definition of "**Related Party"** under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations up to a maximum aggregate value of **Rs. 10,00,000/-(Rupees Ten Lakhs Only),** and shall be valid for the **Financial year 2026-27 ("FY 2026-27")** whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time**,** provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis**

SR. NO.	Proposed Transaction	Amount (In Lakhs)
1	Salary	10 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

ITEM NO. 15 APPROVAL FOR MATERIAL RELATED PARTY TRANSACTION(S) WITH MR. YUVRAJ PRIYADARSHI

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

RESOLVED THAT pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act") and all other applicable provisions, if any, read with Rule 15 of The Companies (Meetings of Board and its Powers) Rules, 2014 and any other rules made thereunder (including any statutory modification(s) or re-enactment or amendment(s) thereof, for the time being in force, if any) and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), as amended from time to time, Regulation 2(1)(zc) of SEBI LODR Regulations and Indian Accounting Standard (IND AS) 24, the Company's policy on Related Party Transactions, and subject to such approvals, consent(s), permission(s) as may be necessary from time to time and on the basis of the approval and based on the recommendation of Audit Committee and on the approval of Board of Directors of the Company (hereinafter referred to as "**Board**" which term shall be deemed to include the Audit Committee of the Company and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent of the Members of the Company be and is hereby accorded to empower the Board, for entering into and/or carrying out and/or continuing with existing contract(s) /arrangement(s) /transaction(s) or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **MR. YUVRAJ PRIYADARSHI,** a related party falling within the definition of "**Related Party"** under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, up to a maximum aggregate value of **Rs. 50,00,000/-(Rupees Fifty Lakhs Only),** and shall be valid for the **Financial year 2026-27 ("FY 2026-27")** whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise, as mentioned hereunder, even though all such transactions, whether individually and/or in the aggregate with other transactions may exceeds the limit prescribed under the Listing Regulations or any other materiality threshold as may be applicable under any other law/regulations from time to time**,** provided that the said Transaction(s)/ Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the **ordinary course of business and at arm's length basis**

SR. NO.	Proposed Transaction	Amount (In Lakhs)
1	Salary	50 Lakhs

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors (Including any committee thereof) or Chief Financial Officer or officials (powers conferred by authority letter or Power of Attorney) of the Company to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other documents as may be deemed necessary expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / officer(s) / employee(s) of the Company / any other person(s), to give effect to this resolution and to settle all questions, difficulties or doubts that may arise in this regardwithout being required to seek further consent or approval of the Shareholders and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT, a certified true copy of the said resolution furnished to all concerned under the signature of any one of the Directors or Company Secretary of the Company."

Place: Vadodara
Date: 23th March 2026

By Order of the Board
For WARDWIZARD HEALTHCARE LIMITED

RAJBALA KIRORIWAL

Digitally signed by RAJBALA KIRORIWAL
Date: 2026.03.24 21:03:10 +05'30'

Rajbala Kiroriwal
Company Secretary & Compliance Officer
Membership No: A51986

Registered Address: Office No. 101, First floor, Shree Sai Ashirwad CHS, Gantali Path Road, Above Saibaba Mandir, Naupada Thane, Maharashtra, India, 400602

Corporate Office: 11, Windward Business Park, Opp. Aadicura Hospital, Jetalpur Road, Vadodara, Gujarat-390007.

NOTES:

1. Explanatory Statement pursuant to Section 102 and 110 of the Companies Act, 2013 (the "Act") read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014, and other applicable provisions, as amended from time to time setting out material facts relating to the resolutions mentioned in this Postal Ballot Notice is annexed hereto.

2. In Compliance with the MCA Circulars, the Postal Ballot Notice is being sent only by electronic mode to all those Members whose names appear on the Register of Members / List of Beneficial Owners as received from National Securities Depository Limited ("NSDL") and Central Depository Services (India) Limited ("CDSL") as on **Friday, 20th March 2026** (**the "Cut-off date**") and who have registered their email addresses in respect of electronic holdings with the Depositories through the concerned Depository Participants and in respect of physical holdings with the Company's Registrar and Share Transfer Agent, Purva Sharegistry (India) Private Limited ("RTA") as on the cut-off date i. e **Friday, 20th March, 2026.** The Members who have not registered their e-mail IDs are requested to follow the instructions given under Point No. 5.

3. The voting rights of the Members shall be reckoned in proportion to the equity shares held by them on the Cut-off date on **Friday, 20th March 2026.** Only those Members holding shares either in physical form or dematerialized form as on the Cut-off date will be entitled to cast their votes by remote e-voting. A person who is not a member as on the Cut-off date should treat this notice for information purpose only.

4. Members may note that the aforesaid Postal Ballot Notice has been uploaded on the website of the Company at https://www.ayokimerchantile.com The Notice can also be accessed from the websites of the Stock Exchanges i.e., BSE Limited at www.bseindia.com . The Postal Ballot Notice is also disseminated on the website of NSDL (agency for providing the Remote e-Voting facility) i.e., evoting@nsdl.co.in.

5. Members holding shares in physical mode and who have not updated their email addresses with the Company are requested to update their email addresses by sending the mail along with relevant proof to the Company's RTA, Purva Share Registry, at Unit No. 9, Ground Floor, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel East, Mumbai – 400011, Maharashtra, India or the scanned copies of the documents may alternatively be mailed to Purva Share Registry, Registrar of Company (RTA) on the email id of RTA i.e. **support@purvashare.com** with all the forms and proofs duly e-signed. Members holding shares in demat form who have not updated their email addresses with the depository/depository participant are requested to approach the concerned depository participant to update their email addresses. As per the SEBI circular dated December 9, 2020, individual shareholders holding securities in demat mode can register directly with the depository.

6. The remote e-voting period will commence from **09:00 A.M.** (IST) on **Friday, 27th March 2026** and will end at **5.00 P.M.** (IST) on **Saturday, 25th April, 2026.** The remote e-voting module shall thereafter be disabled. Once the vote on resolution is cast by the Member, the Member shall not be allowed to change it subsequently. Resolution(s) passed by the Members through this Postal Ballot (through remote e-voting) shall be deemed to have been passed as if it has been passed at a General Meeting of the Members. The resolutions, if approved by the requisite majority of Members by means of Postal Ballot, shall be deemed to have been passed on the last date of remote e-voting, i.e. **Saturday, 25th April, 2026.**

7. On completion of the scrutiny of the Postal Ballot, the Scrutinizer will submit the report to the Company Secretary or Chief Financial Officer or Managing Director of the Company or any other authorized person within prescribed timelines. The results of the Postal Ballot will be declared within two (2) working days of the conclusion of the Postal Ballot and will be uploaded along with the Scrutinizer's Report at the Company's website i.e. https://www.ayokimerchantile.com. after communication to the Stock Exchange

viz. BSE Limited at www.bseindia.com , where equity shares of the Company are listed, in accordance with the SEBI Listing Regulations. The Scrutinizer's decision on the validity of the Postal Ballot shall be final.

8. Pursuant to the applicable provisions of the Act and Rules framed thereunder and The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company can serve notices, annual reports and other communication through electronic mode to those Members who have registered their e-mail addresses either with the Depository Participant(s) or the Company. Members who have not registered their e-mail addresses so far, are requested to register their email addresses, in respect of electronic holdings with the Depository through their concerned Depository Participants. Members who hold shares in physical form are requested to temporarily update their email address by accessing the link https://www.purvashare.com/email-and-phone-updation/ or to the Company at ayoki1985@gmail.com.

9. The Instructions for Members for e- voting are as under

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:

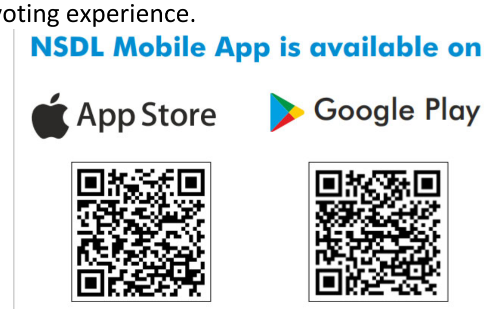
Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

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

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

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL.	**1.** For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. **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. **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. **5.** Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	**1.** Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. **2.** After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. **3.** If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.

	4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

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:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**

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

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

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically 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.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.

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

8. 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 cskamal2014@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on **"Upload Board Resolution / Authority Letter"** displayed under **"e-Voting"** tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon

five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre, AVP 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 (sel f attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to ayoki1985@gmail.com.

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self - attested scanned copy of PAN card), AADHAR (self - attested scanned copy of Aadhar Card) to ayoki1985@gmail.com .If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting 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.

General Instructions

i. In case Members of the Company who have not registered their e-mail address:

In terms of the MCA and SEBI Circulars mentioned hereinabove, the Company is sending Postal Ballot Notice in Electronic form only and hard copy of Postal Ballot Notice along with Postal Ballot Forms and pre-paid business envelope will not be sent to the Members for this Postal Ballot. Accordingly, the communication of the assent or dissent of the Members would take place through the E- voting system only. Therefore, those Members who have not yet registered their e-mail address are requested to get their e-mail addresses temporarily registered by visiting https://www.purvashare.com/email-and-phone-updation/. Post successful registration of email, the Member would get soft copy of the notice and the procedure for e-voting along with the User ID and Password to enable remote e-voting for this Postal Ballot. In case of any queries, member may write to evoting@nsdl.co.in.

ii. The Remote E-voting period commences from 9.00 a.m. on **Friday, 27th March, 2026** and ends at 5.00 p.m. on **Saturday, 25th April ,2026** During this period, the members of the Company, holding shares either in physical form or in demat form, as on the Cut-off date i.e. **Friday, 20th March, 2026** may cast their vote electronically. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently.

iii. The Scrutinizer shall unlock the votes in the presence of at least two (2) witnesses, not in the employment of the Company and make a Scrutinizer's Report of the votes cast in favor or against, if any, forthwith to the Chairperson of the Company.

iv. Subject to the receipt of sufficient votes, the Resolution shall be deemed to have been passed on the last date of voting i.e. on **Saturday, 25th April, 2026.** The results declared along with the Scrutinizer's Report shall be placed on the Company's website of the Company i.e. https://www.ayokimerchantile.com and will be communicated to the Stock Exchanges where the Company's shares are listed.

v. To receive communication through electronic means, members are requested to kindly register/update their email address with their respective depository participant, where shares are held in electronic form.

If, however, shares are held in physical form, members are advised to register their e-mail address with Purva Sharegistry (India) Private Limited on https://www.purvashare.com/email-and-phone-updation/or mail to Company ayoki1985@gmail.com.

Place: Vadodara
Date: 23rd March 2026

By Order of the Board
For WARDWIZARD HEALTHCARE LIMITED

RAJBALA KIRORIWAL
Digitally signed by RAJBALA KIRORIWAL
Date: 2026.03.24 21:02:32 +05'30'

Rajbala Kiroriwal
Company Secretary & Compliance Officer
Membership No: A51986

Registered Address: Office No. 101, First floor
Shree Sai Ashirwad CHS, Gantali Path Road,
Above Saibaba Mandir, Naupada Thane,
Maharashtra, India, 400602

Corporate Office: 11, Windward Business Park,
Opp. Aadicura Hospital, Jetalpur Road,
Vadodara, Gujarat-390007

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

The above Explanatory Statement is in conformity with the provisions of Sections 102 and 110 of the Companies Act, 2013 ('the Act'), the Secretarial Standard- 2 on General Meetings issued by the Institute of Company Secretaries of India and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations"**), as amended.

As regards the material related party transactions, the explanatory statement contains the disclosures required under Industry Standards on "Minimum information to be provided to the Audit Committee and Members for approval of Related Party Transactions" ("**ISN**") formulated by Industry Standard Forum in consultation with the Securities and Exchange Board of India ("**SEBI**"), issued on June 26, 2025 and effective from September 01, 2025

In terms of Regulation 23 read with Schedule XII of the Regulation of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), as amended, material related party transactions require prior approval of the shareholders through ordinary resolutions, even if such transactions are in the ordinary course of business of the Company and at an arm's length basis.

As per the Listing Regulations, where the annual consolidated turnover is upto ₹ 20,000 crore, a related party transaction is considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year exceeds ₹10% of the annual consolidated turnover of the listed entity. Accordingly, the materiality threshold for seeking shareholders' approval for related party transactions of the Company is greater than 10% of the annual consolidated turnover of the listed entity. The said limits are applicable even if the transactions are in the ordinary course of business and at an arm's length basis.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and the Company threshold Limit does not exceed Rs 20000 Crores. As per Regulation 23 read Schedule XII of the listing regulation, as the related Party transaction is considered Material, if the transaction(s) to be entered into individually or taken together with previous transactions during the financial year exceeds 10% of the annual consolidated turnover of the listed entity. As the related party transaction are material in our Company as it may exceed 10% % of the annual consolidated turnover, accordingly Shareholder approval is being seeked by the Company even if the transactions are in the ordinary course of business and at an arm's length basis.

Thus the following Explanatory Statement setting out all material facts relating to the Special business mentioned at **Item No. 1 to 15 are placed for the approval of the Members of the Company**.

Item No. 1

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **WARDWIZARD MEDICARE PRIVATE LIMITED("WMPL")** are related to the Healthcare and Medicare Services and day to day other essential business operations of the Company. These transactions are relating to sale of any goods/materials and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm's length basis,

Pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules") and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with **Wardwizard Medicare Private Limited("WMPL")** , may exceed the above threshold limit during financial year 2026-27, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday , 23rd March, 2026** unanimously approved the transactions to be carried out with, inter-alia, **Wardwizard Medicare Private Limited("WMPL")** , as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of transactions proposed to be entered into with the **Wardwizard Medicare Private Limited("WMPL")** are in the interest of the Company
To support for expanding business operations, the Company proposes the aggregate limit for Related Party Transactions with **WARDWIZARD MEDICARE PRIVATE LIMITED("WMPL")** to **₹50 Crore (Rupees Fifty Crore Only).** This limit encompasses availing and valid for **FY 2026-27** and utilizable in multiple tranches **of following transactions:**

- Purchase of Medicines, Ayurvedic Medicines, Any Goods related to Healthcare Business, etc,
- Purchase of Professional Services, Healthcare Services, Consultancy Services, Rent Services etc,
- Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc,
- Sale of Professional Services, Consultancy Services, Healthcare Related Services etc
- Taking Borrowing for Business Purpose.
- Giving Loans and Advances for Business Purpose.
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Further, the Audit Committee, at its meeting held on **Monday, 23rd March 2026**, on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding **₹ 50 crore (Rupees Fifty Crores Only)** for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **WARDWIZARD MEDICARE PRIVATE LIMITED (WMPL")** for the financial year **2026-27,** subject to the prior approval of the Members.
Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday, 23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution Nos.1** of the Notice to the members.

WARDWIZARD MEDICARE PRIVATE LIMITED (WMPL") is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1) (zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.
The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with **WARDWIZARD MEDICARE PRIVATE LIMITED ("WMPL")** whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year 2026-27.

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13,2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.
Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	**Particulars of Minimum Information**	**Details of Minimum Information**
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure I** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-I** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company

	Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on **Monday, 23th March 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, as mentioned in **item no. 1** and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday,23th March 2026**, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making	Not Applicable as all the information required for informed decision making is disclosed herein under "**Annexure-I"**
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited("WSIPL"), Promoter and Wardwizard Medicare Private Limited("WMPL"), Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 1** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No. 1** of the Notice.

Item No. 2

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **WARDWIZARD SOLUTIONS INDIA PRIVATE LIMITED("WSIPL")** are related to the Trading in Electric Vehicles and Electronic Items and Related Services, the Healthcare and Medicare Services and day to day other essential business operations of the Company. These transactions are relating to sale of any goods/materials and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm's length basis,

Pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules") and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is upto Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with **WARDWIZARD SOLUTIONS INDIA PRIVATE LIMITED("WSIPL")** , may exceed the above threshold limit during financial year **2026-27,** the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday, 23rd March 2026** unanimously approved the transactions to be carried out with, inter-alia, **WARDWIZARD SOLUTIONS INDIA PRIVATE LIMITED("WSIPL")** , as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of transactions proposed to be entered into with the Wardwizard Solutions India Private Limited("WSIPL") are in the interest of the Company

To support for expanding business operations, the Company proposes the aggregate limit for Related Party Transactions with **WARDWIZARD SOLUTIONS INDIA PRIVATE LIMITED("WSIPL")** to **₹30 Crore (Thirty Crore Only)**. This limit encompasses availing and valid for **FY 2026-27** and utilizable in multiple tranches **of following transactions:**

- Purchase of Electric Vehicle, Spare parts of Electric Vehicle and Electronic Items, Spare parts of Electronic Items etc,
- Purchase of Electric Vehicle and Electric Items Related Services, Purchase of any Business support services, Any kind of Commission etc.

- Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc,
- Sale of Professional Services, Consultancy Services, Healthcare Related Services etc
- Taking Borrowing for Business Purpose
- Giving Loans and Advances for Business Purpose

Further ,the Audit Committee, at its meeting held on **Monday, 23rd March 2026**, on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding ₹ **30 crore (Rupees Thirty Crores Only)** for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **WARDWIZARD SOLUTIONS INDIA PRIVATE LIMITED("WSIPL")** for the financial year **2026-27**, subject to the prior approval of the Members.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday, 23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution Nos.2.** of the Notice to the members.

WARDWIZARD SOLUTIONS INDIA PRIVATE LIMITED ("WSIPL") is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1) (zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with **WARDWIZARD SOLUTIONS INDIA PRIVATE LIMITED("WSIPL"),** whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year **2026-27**.

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	**Particulars of Minimum Information**	**Details of Minimum Information**
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure II** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-II** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval.	The Audit Committee, at its meeting held on **Monday, 23th March 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, as mentioned in **item no. 2** and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday 23th March 2026**, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.

6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making	Not Applicable as all the information required for informed decision making is disclosed herein under “**Annexure-II**”
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr.Yatin Sanjay Gupte, Promoter and Non-Executive, Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited(“WSIPL”), Promoter and Wardwizard Medicare Private Limited (“WMPL”), Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 2** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No. 2** of the Notice.

Item No. 3

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **WARDWIZARD INNOVATIONS AND MOBILITY LIMITED** (“**WIML”)** are related to the Trading in Electric Vehicles and Spare parts and Related Services, the Healthcare and Medicare Services and day to day other essential business operations of the Company. These transactions are relating to sale of any goods/materials and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm’s length basis,

Pursuant to the provisions of Section 188 of The Companies Act, 2013 (“the Act”), read with The Companies (Meetings of Board and its Powers) Rules, 2014 (“Rules”) and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm’s length basis.

Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with Wardwizard Innovations and Mobility Limited") ("WIML") , may exceed the above threshold limit during financial year 2026-27, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday 23rd March , 2026** unanimously approved the transactions to be carried out with, inter-alia, **WARDWIZARD INNOVATIONS AND MOBILITY LIMITED") ("WIML")** , as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of transactions proposed to be entered into with the Wardwizard Innovations and Mobility Limited") ("WIML") are in the interest of the Company

To support for expanding business operations, the Company proposes the aggregate limit for Related Party Transactions with **WARDWIZARD INNOVATIONS AND MOBILITY LIMITED" ("WIML")** to **₹30 Crore (Rupees Thirty Crore Only**). This limit encompasses **availing and** valid for **FY 2026-27** and utilizable in multiple tranches **of following transactions:**

- Purchase of Electric Vehicle, Spare parts of Electric Vehicle
- Purchase of Electric Vehicle Related Services, Purchase of any Business support services, Any kind of Commission etc.
- Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc,
- Sale of Professional Services, Consultancy Services, Healthcare Related Services etc
- Taking Borrowing for Business Purpose
- Giving Loans and Advances for Business Purpose

Further , the Audit Committee, at its meeting held on **Monday ,23th March, 2026**, on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding **₹ 30 crore (Rupees Thirty Crore Only**) for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **WARDWIZARD INNOVATIONS AND MOBILITY LIMITED ("WIML")** for the financial year **2026-27**, subject to the prior approval of the Members.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday 23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution No.3** of the Notice to the members.

WARDWIZARD INNOVATIONS AND MOBILITY LIMITED("WIML") for is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1)(zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with **WARDWIZARD INNOVATIONS AND MOBILITY LIMITED("WIML")** for whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year **2026-27**.
Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	**Particulars of Minimum Information**	**Details of Minimum Information**
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure III** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-III** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on **Monday, 23th March 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party

		Transactions" and granted approval for the material RPTs to be entered into, as mentioned in **item no.3** and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday ,23th March 2026**, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making	Not Applicable as all the information required for informed decision making is disclosed herein under "**Annexure-III**"
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited("WSIPL"), Promoter and Wardwizard Medicare Private Limited("WMPL)", Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 3** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No. 3** of the Notice.

<u>Item No. 4</u>
Background, details and benefits of the transaction

All transactions to be entered into by the Company with **Mr. Yatin Sanjay Gupte (DIN :07261150)** are related to consultancy services, including business consultancy, strategic advisory, management advisory, commission-based services, director services, and such other related advisory, managerial, and support services as may be undertaken from time to time in the ordinary course of business., the Healthcare and Medicare Services and day to day other essential business operations of the Company. These transactions are relating to sale of any goods/materials and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm's length basis,

Pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules") and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with Mr. Yatin Sanjay Gupte (DIN :07261150), may exceed the above threshold limit during financial year 2026-27, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on Monday, 23rd March, 2026 unanimously approved the transactions to be carried out with, inter-alia, Mr. Yatin Sanjay Gupte (DIN :07261150), as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of transactions proposed to be entered into with the Mr. Yatin Sanjay Gupte (DIN :07261150) are in the interest of the Company

To support for expanding business operations, the Company proposes the aggregate limit for Related Party Transactions with **Mr. Yatin Sanjay Gupte (DIN :07261150)** to **₹15 Crore (Rupees Fifteen Crore Only**). This limit encompasses **availing and** valid for **FY 2026-27** and utilizable in multiple tranches **of following transactions**

- Purchase of Consultancy services, including business consultancy, strategic advisory, management advisory, commission-based services, director services etc
- Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc,
- Sale of Professional Services, Consultancy Services, Healthcare Related Services etc
- Taking Borrowing for Business Purpose.
- Giving Loans and Advances for Business Purpose.

Further ,the Audit Committee, at its meeting held on **Monday ,23rd March, 2026**, on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding **₹ 15 crore (Rupees Fifteen Crores Only**) for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **Mr. Yatin Sanjay Gupte (DIN :07261150)** for the financial year **2026-27**, subject to the prior approval of the Members.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday, 23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution Nos.4** of the Notice to the members.

Mr. Yatin Sanjay Gupte (DIN :07261150) is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1)(zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with **Mr. Yatin Sanjay Gupte (DIN :07261150)** for whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year **2026-27**.

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure IV** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed	Refer the details of transactions in **Annexure-IV** of this notice

	entity, basis for determination of price and other material terms and conditions of RPT	
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on **Monday , 23thMarch 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, as mentioned in **item no. 4** and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday 23th March 2026,** considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making	Not Applicable as all the information required for informed decision making is disclosed herein under "**Annexure-IV"**
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited("WSIPL"), Promoter and Wardwizard Medicare Private Limited("WMPL)", Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 4** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No. 4** of the Notice.

<u>Item No. 5</u>

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **Mr. Sanjay Mahadev Gupte (DIN:08286993)** is the Healthcare and Medicare Services and day to day other essential business operations of the Company. These transactions are relating to sale of any goods/materials and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm's length basis,

Pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules") and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with **Mr. Sanjay Mahadev Gupte (DIN:08286993)** , may exceed the above threshold limit during financial year 2026-27, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday, 23rd March, 2026** unanimously approved the transactions to be carried out with, inter-alia, **Mr. Sanjay Mahadev Gupte (DIN:08286993)** , as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of transactions proposed to be entered into with the **Mr. Sanjay Mahadev Gupte (DIN:08286993)** are in the interest of the Company

To support for expanding business operations, the Company proposes the aggregate limit for Related Party Transactions with **Mr. Sanjay Mahadev Gupte (DIN:08286993)** to **₹5 Crore (Rupees Five Crore Only).** This limit encompasses availing and valid for **FY 2026-27** and utilizable in multiple tranches **of following transactions:**

- Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc,
- Sale of Professional Services, Consultancy Services, Healthcare Related Services etc
- Taking Borrowing for Business Purpose
- Giving Loans and Advances for Business Purpose

Further the Audit Committee, at its meeting held on **Monday ,23rd March , 2026**, on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding **₹ 5 crore (Rupees Five Crore Only)** for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **Mr. Sanjay Mahadev Gupte (DIN**: **08286993)** for the financial year **2026-27**, subject to the prior approval of the Members.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations.

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday, 23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution Nos.5** of the Notice to the members

Mr. Sanjay Mahadev Gupte (DIN: 08286993) for is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1)(zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with **Mr.Sanjay Mahadev Gupte (DIN: 08286993)** for whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year **2026-27**.

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure -V** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-V** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on **Monday, 23th March 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” and granted approval for the material RPTs to be entered into, as mentioned in **item no. 5** and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday 23th March 2026,** considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the	Not Applicable as all the information required for informed decision making is disclosed herein under **“Annexure-V”**

	public shareholders for informed decision-making	
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited("WSIPL"), Promoter and Wardwizard Medicare Private Limited("WMPL)", Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 5** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No. 5** of the Notice

Item No. 6

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **Mr. Gaurav Jayant Gupte(DIN:06741475**) is Professional and consultancy services, including Healthcare Services, business consultancy, strategic advisory, management advisory, commission-based services, director services, and such other related advisory, managerial, and support services as may be undertaken from time to time in the ordinary course of business, the Healthcare and Medicare Services and day to day other essential business operations of the Company. These transactions are relating to sale of any goods/materials and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm's length basis,
Pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules") and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with **Mr. Gaurav Jayant Gupte (DIN:06741475**), may exceed the above threshold limit during financial year 2026-27, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday, 23rd March, 2026** unanimously approved the transactions to be carried out with, inter-alia, **Mr. Gaurav Jayant Gupte (DIN:06741475)** , as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of transactions proposed to be entered into with the **Mr. Gaurav Jayant Gupte (DIN:06741475)** are in the interest of the Company

To support expanding business operations, the Company proposes the aggregate limit for Related Party Transactions with **Mr. Gaurav Jayant Gupte (DIN:06741475)** to **₹15 Crore (Rupees Fifteen Crore Only**) This limit encompasses **availing and** valid for **FY 2026-27** and utilizable in multiple tranches **of following transactions:**

- Purchase of Professional and Consultancy services, including Healthcare Services, business consultancy, strategic advisory, management advisory, commission-based services, director services etc
- Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc,
- Sale of Professional Services, Consultancy Services, Healthcare Related Services etc
- Taking Borrowing for Business Purpose
- Giving Loans and Advances for Business Purpose

Further ,the Audit Committee, at its meeting held on **Mondy ,23rd March , 2026,** on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding **₹ 15 crore (Rupees Fifteen Crore Only**) for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **Mr. Gaurav Jayant Gupte (DIN:06741475)** for the financial year **2026-27**, subject to the prior approval of the Members.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations.

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday, 23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution Nos.6** of the Notice to the members

Mr. Gaurav Jayant Gupte (DIN:06741475) for is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1)(zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with **Mr. Gaurav Jayant Gupte (DIN:06741475)** for whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year **2026-27**.

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	**Particulars of Minimum Information**	**Details of Minimum Information**
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure VI** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-VI** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the	The Audit Committee, at its meeting held on **Monday, 23th March 2026** reviewed the relevant details and information of the

	Board of Directors recommends the proposed transaction to the shareholders for approval	proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, as mentioned in **item no. 6** and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday, 23th March 2026**, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making	Not Applicable as all the information required for informed decision making is disclosed herein under **"Annexure-VI"**
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited("WSIPL"), Promoter and Wardwizard Medicare Private Limited("WMPL)", Promoter in Related Party Entity are deemed to be concerned or interested in **Item no.6** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No. 6** of the Notice.

Item No. 7

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **Aadvance Integrated Medicine Solution LLP** is Professional and consultancy services related to Healthcare, Providing Ayurvedic Treatment, Hospital Services, Selling of Medicines and as may be undertaken from time to time in the ordinary course of business, the Healthcare and Medicare Services and day to day other essential business operations of the Company. These transactions are relating to sale of any goods/materials and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm's length basis,

Pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules") and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the **listed** entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with **Aadvance Integrated Medicine Solution LLP** , may exceed the above threshold limit during financial year 2026-27, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday, 23rd March, 2026** unanimously approved the transactions to be carried out with, inter-alia, **Aadvance Integrated Medicine Solution LLP** , as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of transactions proposed to be entered into with the **Aadvance Integrated Medicine Solution LLP** are in the interest of the Company

To support expanding business operations, the Company proposes the aggregate limit for Related Party Transactions with **Aadvance Integrated Medicine Solution LLP** to **₹10 Crore (Rupees Ten Crore Only)**. This limit encompasses **availing and** valid for **FY 2026-27** and utilizable in multiple tranches **of following transactions:**

- Purchase of Medicines, Ayurvedic Medicines, Any Goods related to Healthcare Business etc
- Purchase of Professional Services, Healthcare Services, Consultancy Services, Rent Services etc
- Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc,
- Sale of Professional Services, Consultancy Services, Healthcare Related Services etc
- Taking Borrowing for Business Purpose
- Giving Loans and Advances for Business Purpose

Further the Audit Committee, at its meeting held on **Monday ,23th March , 2026**, on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding **₹ 10 crore (Rupees Ten Crore Only)** for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **Aadvance Integrated Medicine Solution LLP** for the financial year **2026-27**, subject to the prior approval of the Members.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday, 23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution Nos.7** of the Notice to the members.

Aadvance Integrated Medicine Solution LLP is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1)(zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with **Aadvance Integrated Medicine Solution LLP** for whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year **2026-27.**

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	**Particulars of Minimum Information**	**Details of Minimum Information**
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure VII** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-VII** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on **Monday, 23^{th} March 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, as mentioned in **item no.7** and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday 23^{th} March 2026**, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the	Not Applicable as all the information required for informed decision making is disclosed herein under **"Annexure-VII"**

	public shareholders for informed decision-making	
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited("WSIPL"), Promoter and Wardwizard Medicare Private Limited("WMPL)", Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 7** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No. 7** of the Notice.

Item No. 8

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **MANGALAM INDUSTRIAL FINANCE LIMITED ("MIFL")** is Finance activities and day to day other essential business operations of the Company. These transactions are relating to sale of any goods/materials and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm's length basis.
Pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules") and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.
Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with **MANGALAM INDUSTRIAL FINANCE LIMITED ("MIFL")** , may exceed the above threshold limit during financial year **2026-27**, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday**, **23rd March 2026** unanimously approved the transactions to be carried out with, inter-alia, **MANGALAM INDUSTRIAL FINANCE LIMITED** ("MIFL") , as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company Confirming that the terms of transactions proposed to be entered into with the **MANGALAM INDUSTRIAL FINANCE LIMITED ("MIFL")** are in the interest of the Company

To support for expanding business operations, the Company proposes the aggregate limit for Related Party Transactions **MANGALAM INDUSTRIAL FINANCE LIMITED ("MIFL")** to **₹20 Crore (Twenty Crore Only)**. This limit encompasses **availing and** valid for **FY 2026-27** and utilizable in multiple tranches **of following transactions:**

- Taking Borrowing for Business Purpose and repayment of the same.
- Interest Payment on borrowing

Further the Audit Committee, at its meeting held on **Monday ,23rd March , 2026**, on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding **₹ 20 crore (Rupees Twenty Crores Only)** for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **MANGALAM INDUSTRIAL FINANCE LIMITED("MIFL")** for the financial year **2026-27,** subject to the prior approval of the Members.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday, 23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution Nos.8** of the Notice to the members

MANGALAM INDUSTRIAL FINANCE LIMITED ("MIFL") is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1) (zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with **MANGALAM INDUSTRIAL FINANCE LIMITED("MIFL")** for whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year **2026-27**.

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	**Particulars of Minimum Information**	**Details of Minimum Information**
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable.	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure -VIII** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-VIII** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on **Monday, 23th March 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, as mentioned in **item no. 8** and recommended the same to the Board. The Board of Directors, at its meeting held on considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.

5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making	Not Applicable as all the information required for informed decision making is disclosed herein under **"Annexure-VIII"**
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited("WSIPL"), Promoter and Wardwizard Medicare Private Limited("WMPL)", Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 8** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No. 8** of the Notice.

Item No. 9

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **I SECURE CREDIT AND CAPITAL SERVICES LIMITED** is Finance activities and day to day other essential business operations of the Company. These transactions are relating to sale of any goods/materials and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm's length basis,

Pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules") and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the Ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with **I SECURE CREDIT AND CAPITAL SERVICES LIMITED** , may exceed the above threshold limit during financial year 2026-27, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday , 23rd March , 2026** unanimously approved the transactions to be carried out with, inter-alia, **I SECURE CREDIT AND CAPITAL SERVICES LIMITED** , as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company Confirming that the terms of transactions proposed to be entered into with the **I SECURE CREDIT AND CAPITAL SERVICES LIMITED** are in the interest of the Company

To support for expanding business operations, the Company proposes the aggregate limit for Related Party Transactions **I SECURE CREDIT AND CAPITAL SERVICES LIMITED** to **₹10 Crore (Ten Crore Only)** and utilizable in multiple tranches **of following transactions:**

- Taking Borrowing for Business Purpose and repayment of the same.
- Interest Payment on borrowing

Further the Audit Committee, at its meeting held on **Monday, 23rd March 2026** on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding **₹ 10 crore (Rupees Ten Crores Only**) for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **I SECURE CREDIT AND CAPITAL SERVICES LIMITED** for the financial year **2026-27**, subject to the prior approval of the Members.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations.

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday, 23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution No.9** of the Notice to the members.

I SECURE CREDIT AND CAPITAL SERVICES LIMITED is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1)(zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) WITH **I SECURE CREDIT AND CAPITAL SERVICES LIMITED** for whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year **2026-27.**

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	**Particulars of Minimum Information**	**Details of Minimum Information**
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure IX** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-IX** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on **Monday ,23rd March 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and

		Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, as mentioned in **item no.9** and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday ,23th March 2026**, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making	Not Applicable as all the information required for informed decision making is disclosed herein under **"Annexure-IX"**
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited("WSIPL"), Promoter and Wardwizard Medicare Private Limited("WMPL)", Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 9** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No. 9** of the Notice.

<u>Item No. 10</u>

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **WARDWIZARD FOODS AND BEVERAGES LIMITED** ("**WFBL")** are related to the Trading of frozen foods, ready-to-eat foods, beverages, spices, and condiments., the Healthcare and Medicare Services and day to day other essential business operations of the Company. These transactions are relating to sale of any goods/materials and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm's length basis,

Pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules") and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with **WARDWIZARD FOODS AND BEVERAGES LIMITED** ("**WFBL")** , may exceed the above threshold limit during financial year 2026-27, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday 23rd March** , **2026** unanimously approved the transactions to be carried out with, inter-alia, **WARDWIZARD FOODS AND BEVERAGES LIMITED** ("**WFBL")** , as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of transactions proposed to be entered into with the **WARDWIZARD FOODS AND BEVERAGES LIMITED** ("**WFBL")** are in the interest of the Company

To support for expanding business operations, the Company proposes the aggregate limit for Related Party Transactions with **WARDWIZARD FOODS AND BEVERAGES LIMITED** ("**WFBL")** to **₹20 Crore (Rupees Twenty Crore Only)**. This limit encompasses **availing and** valid for **FY 2026-27** and utilizable in multiple tranches **of following transactions:**

- Purchase of frozen foods, ready-to-eat foods, beverages, spices, and condiments.
- Purchase of, Business Support Services, Rent Services, Commission Services etc
- Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc,
- Sale of Professional Services, Consultancy Services, Healthcare Related Services etc
- Taking Borrowing for Business Purpose.
- Giving Loans and Advances for Business Purpose.

Further the Audit Committee, at its meeting held on **Monday, 23th March, 2026**, on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding **₹ 20 crore (Rupees Twenty Crores Only**) for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **WARDWIZARD FOODS AND BEVERAGES LIMITED)** ("**WFBL")** for the financial year **2026-27**, subject to the prior approval of the Members.

Wardwizard
Healthcare Limited
(Formerly known as Ayoki Merchantile Limited)

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations.

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday, 23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution Nos.10** of the Notice to the members

WARDWIZARD FOODS AND BEVERAGES LIMITED ("**WFBL")** for is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1) (zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with **WARDWIZARD FOODS AND BEVERAGES LIMITED)** ("**WFBL")** for whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year **2026-27.**

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are

	RPT Industry Standards, to the extent applicable	provided in **Annexure -X** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-X** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on **Monday, 23th March 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, as mentioned in **item no.10** and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday ,23th March 2026**, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making	Not Applicable as all the information required for informed decision making is disclosed herein under **"Annexure-X"**
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited("WSIPL"), Promoter and Wardwizard Medicare Private Limited("WMPL)", Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 10** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out **in Item No.10** of the Notice

Item No. 11

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **Yatin Sanjay Gupte - (HUF)** are related to loans and advance and day to day other essential business operations of the Company. These transactions are relating to sale of any goods/materials and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm's length basis,
Pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules") and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with **Yatin Sanjay Gupte - (HUF)** , may exceed the above threshold limit during financial year 2026-27, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday ,23rd March 2026** unanimously approved the transactions to be carried out with, inter-alia, **Yatin Sanjay Gupte - (HUF)** , as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of transactions proposed to be entered into with the **Yatin Sanjay Gupte - (HUF)** are in the interest of the Company.

To support for expanding business operations, the Company proposes the aggregate limit for Related Party Transactions with **Yatin Sanjay Gupte- (HUF)** to **₹ 5 Crore (Rupees Five Crore Only)**. This limit encompasses **availing and** valid for **FY 2026-27** and utilizable in multiple tranches **of following transactions:**

- Taking Borrowing for Business Purpose,
- Giving Loans and Advances for Business Purpose

Further the Audit Committee, at its meeting held on **Monday, 23rd March, 2026,** on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding **₹ 5 crore (Rupees Five Crores Only**) for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **Yatin Sanjay Gupte- (HUF)** for the financial year **2026-27**, subject to the prior approval of the Members.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday ,23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution No.11** of the Notice to the members.

Yatin Sanjay Gupte- (HUF) for is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1) (zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with **Yatin Sanjay Gupte- (HUF)** for whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year **2026-27.**

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT

Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	**Particulars of Minimum Information**	**Details of Minimum Information**
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure -XI** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-XI** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on **Monday, 23th March 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, as mentioned in item no. 1 and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday 23th March 2026**, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.

6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making	Not Applicable as all the information required for informed decision making is disclosed herein under **"Annexure-XI"**
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited("WSIPL"), Promoter and Wardwizard Medicare Private Limited("WMPL)", Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 11** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No.11** of the Notice.

Item No. 12

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **WARDWIZARD FOUNDATION** is the Healthcare and Medicare Services and day to day other essential business operations of the Company. These transactions are relating to sale of any goods/materials and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm's length basis,

Pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules") and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with **WARDWIZARD FOUNDATION** may exceed the above threshold limit during financial year 2026-27, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday,23rd March, 2026** unanimously approved the transactions to be carried out with, inter-alia, **WARDWIZARD FOUNDATION**, as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of transactions proposed to be entered into with the **WARDWIZARD FOUNDATION** are in the interest of the Company

To support expanding business operations, the Company proposes the aggregate limit for Related Party Transactions with **WARDWIZARD FOUNDATION** to **₹ 10 Crore (Rupees Ten Crore Only)** This limit encompasses **availing and** valid for **FY 2026-27** and utilizable in multiple tranches **of following transactions:**

- Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc,
- Sale of Professional Services, Consultancy Services, Healthcare Related Services etc
- Taking Borrowing for Business Purpose
- Giving Loans and Advances for Business Purpose.

Further the Audit Committee, at its meeting held on **Monday, 23rd March , 2026**, on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding **₹ 10 crore (Rupees Ten Crores Only**) for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **WARDWIZARD FOUNDATION** for the financial year **2026-27**, subject to the prior approval of the Members.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday, 23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution No.12** of the Notice to the members

WARDWIZARD FOUNDATION for is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1)(zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with **WARDWIZARD FOUNDATION** for whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise; for the financial year **2026-27.**

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	**Particulars of Minimum Information**	**Details of Minimum Information**
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable.	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure XII** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-XII** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on **Monday, 23th March 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, as mentioned in item no. 1 and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday, 23th March 2026,** considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs,

		recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making	Not Applicable as the all the information required for informed decision making is disclosed.
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited(“WSIPL”), Promoter and Wardwizard Medicare Private Limited(“WMPL)”, Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 12** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No.12** of the Notice.

Item No. 13

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **WARDWIZARD PROPERTY HOLDING PVT LTD** is property holding and real estate- related activities and property related services, Healthcare and Medicare Services and day to day other essential business operations of the Company. These transactions are relating to sale of any goods/materials and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm’s length basis,

Pursuant to the provisions of Section 188 of The Companies Act, 2013 (“the Act”), read with The Companies (Meetings of Board and its Powers) Rules, 2014 (“Rules”) and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with **WARDWIZARD PROPERTY HOLDING PVT LTD**, may exceed the above threshold limit during financial year 2026-27, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday, 23rd March, 2026** unanimously approved the transactions to be carried out with, inter-alia, **WARDWIZARD PROPERTY HOLDING PVT LTD** , as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of transactions proposed to be entered into with the **WARDWIZARD PROPERTY HOLDING PVT LTD** are in the interest of the Company

To support expanding business operations, the Company proposes the aggregate limit for Related Party Transactions with **WARDWIZARD PROPERTY HOLDING PVT LTD** to **₹ 11 Crore (Rupees Eleven Crore Only).** This limit encompasses **availing and** valid for FY 2026-27 and utilizable in multiple tranches **of following transactions:**

- Purchase of Rent of Property and related services
- Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc,
- Sale of Professional Services, Consultancy Services, Healthcare Related Services etc
- Taking Borrowing for Business Purpose.
- Giving Loans and Advances for Business Purpose.

Further the Audit Committee, at its meeting held on **Monday, 23rd March,2026**, on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding ₹ **11 crore (Rupees Eleven Crore Only**) for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **WARDWIZARD PROPERTY HOLDING PVT LTD** for the financial year **2026-27**, subject to the prior approval of the Members.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations.

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday,23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution Nos.13** of the Notice to the members

WARDWIZARD PROPERTY HOLDING PVT LTD for is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1)(zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with **WARDWIZARD PROPERTY HOLDING PVT LTD** for whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year 2026-27.

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	**Particulars of Minimum Information**	**Details of Minimum Information**
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure XIII** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-XIII** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the	The Audit Committee, at its meeting held on **Monday, 23rd March 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the

	Board of Directors recommends the proposed transaction to the shareholders for approval	SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, as mentioned in **item no. 13** and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday ,23rd March 2026**, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making	Not Applicable as all the information required for informed decision making is disclosed herein under **"Annexure-XIII"**
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited("WSIPL"), Promoter and Wardwizard Medicare Private Limited("WMPL)", Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 13** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No. 13** of the Notice.

Item No. 14

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **MS. RAJBALA KIRORIWAL** is Purchase of Services and/or availing of services or other resources and obligations in the ordinary course of business and at arm's length basis.
Pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules") and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.
Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with **MS. RAJBALA KIRORIWAL**, may exceed the above threshold limit during financial year **2026-27**, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday, 23rd March 2026** unanimously approved the transactions to be carried out with, inter-alia, **MS. RAJBALA KIRORIWAL**, as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of transactions proposed to be entered into with the **MS. RAJBALA KIRORIWAL** are in the interest of the Company.

To support expanding business operations, the Company proposes the aggregate limit for Related Party Transactions with **MS. RAJBALA KIRORIWAL** to **₹ 10 Lakhs (Rupees Ten Lakhs Only).** This limit encompasses **availing and** valid for **FY 2026-27** and utilizable in multiple tranches **of following transactions:**

- Purchase of Services i.e Salary

Further the Audit Committee, at its meeting held on **Monday, 23rd March ,2026**, on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding **₹ 10 Lakhs (Rupees Ten lakhs Only)** for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **MS. RAJBALA KIRORIWAL** for the financial year **2026-27**, subject to the prior approval of the Members.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations.

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday, 23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution Nos.14** of the Notice to the members

MS. RAJBALA KIRORIWAL is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1)(zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with **MS. RAJBALA KIRORIWAL** for whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year **2026-27.**

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	Particulars of Minimum Information	Details of Minimum Information
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure XIV** to this Postal Ballot Notice.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-XIV** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the	The Audit Committee has reviewed the certificate provided by the Managing Director

	CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on **Monday, 23rd March 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, as mentioned in **item no. 14** and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday, 23rd March 2026**, considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making	Not Applicable as all the information required for informed decision making is disclosed herein under **"Annexure-XIV"**
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited("WSIPL"), Promoter and Wardwizard Medicare Private Limited("WMPL)", Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 14** of this Notice to the extent of their shareholding in the Company, if any.

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No. 14** of the Notice

Item No. 15

Background, details and benefits of the transaction

All transactions to be entered into by the Company with **MR. YUVRAJ PRIYADARSHI is** Purchase of Services and/or rendering of services; purchase of any goods/materials and/or availing of services or other resources and obligations in the ordinary course of business and at arm's length basis.

Pursuant to the provisions of Section 188 of The Companies Act, 2013 ("the Act"), read with The Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules") and with Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and , as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective from April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.
Pursuant to the amended Regulation 23(1) of the SEBI Listing Regulation, read with Schedule XII, for listed Company whose annual consolidated turnover is up to Rs. 20,000 crore, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 10% (ten percent) of the annual consolidated turnover as per the last audited financial statements of the listed entity, and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of an Ordinary Resolution.

The Turnover of our Company is Forty - One lakhs Seventy thousand Only as per latest Audited Financial Statement for the year ended 31st March 2025 and since the proposed transactions of the Company with **MR. YUVRAJ PRIYADARSHI**, may exceed the above threshold limit during financial year 2026-27, the same requires the prior approval of the Audit Committee and the Members of the Company at its meetings held on **Monday,23rd March, 2026** unanimously approved the transactions to be carried out with, inter-alia, **MR. YUVRAJ PRIYADARSHI**, as specifically mentioned in this Notice. The Audit Committee of the Company has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of transactions proposed to be entered into with the **MR. YUVRAJ PRIYADARSHI** are in the interest of the Company

To support expanding business operations, the Company proposes the aggregate limit for Related Party Transactions with **MR. YUVRAJ PRIYADARSHI** to **₹ 50 Lakhs (Rupees Fifty lakhs Only).** This limit encompasses **availing and** valid for FY 2026-27 and utilizable in multiple tranches **of following transactions:**

- Purchase of Services i.e Salary

Further the Audit Committee, at its meeting held on **Monday,23rd March ,2026**, on the basis of relevant details provided by the management, as required by the applicable laws and in terms of ISN, has reviewed and approved transactions amount not exceeding **₹ 50 Lakhs (Rupees Fifty L Only**) for entering into and / or continuing with arrangements / contracts / agreements / transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) with **MR. YUVRAJ PRIYADARSHI** for the financial year **2026-27**, subject to the prior approval of the Members.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations.

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on **Monday, 23rd March 2026** recommended passing of the ordinary resolutions contained in **Resolution Nos.15** of the Notice to the members

MR. YUVRAJ PRIYADARSHI for is a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 ("Act") and Regulation 2(1)(zb) of the SEBI Listing Regulations. Accordingly, the proposed transaction qualifies as a Material Related Party Transaction, requiring Members' approval.

The proposed transaction shall be entered into in the ordinary course of business and on an arm's length basis, in accordance with applicable provisions of law.

Though all the aforesaid transactions being on an arm's length basis and in the ordinary course of business are exempt from the requirements of Section 188 of the Act, approval of the Members is also being sought in terms of Section 188 of the Act for better governance. Prior approval of the Members is being sought for entering into all the arrangements / contracts / agreements / transactions (whether individual transactions or transactions taken together or series of transactions or otherwise) with or whether by way of continuation(s) or extension(s) or renewal(s) or modification(s) of earlier arrangements / contracts / agreements / transactions or as fresh and independent transaction (s) or otherwise, for the financial year 2026-27.

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and modified by SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" **("RPT Industry Standards")** to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of SEBI Listing Regulations read with the SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 **('SEBI Circular')**. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

The details as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 and RPT Industry Standards, as applicable, to the Material RPTs as mentioned in this Notice are given herein below.

Minimum Information to be provided to the members for approval of Material RPTs:

Sr. No	**Particulars of Minimum Information**	**Details of Minimum Information**
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Information as placed before the Audit Committee in accordance with Industry Standards on Related Party Transactions, are provided in **Annexure XV** to this Postal Ballot Notice.

2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer the details of transactions in **Annexure-XV** of this notice
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company confirming that the terms of aforesaid RPTs proposed to be entered into are in the interest of the Company.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Audit Committee, at its meeting held on **Monday, 23rd March 2026** reviewed the relevant details and information of the proposed material RPTs, as required under the SEBI Listing Regulations read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and granted approval for the material RPTs to be entered into, as mentioned in **item no. 15** and recommended the same to the Board. The Board of Directors, at its meeting held on **Monday, 23rd March 2026,** considering the recommendation of the Audit Committee and reviewing all the relevant details of the proposed material RPTs, recommended the same to the Members for their approval.
5	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
6	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making	Not Applicable as all the information required for informed decision making is disclosed herein under **"Annexure-XV"**
7	Any other information that may be relevant	None

None of the Directors or Key Managerial Personnel /Promoter except Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director; Mrs. Sheetal Bhalerao- Promoter; Wardwizard Solutions India Private Limited("WSIPL"), Promoter and Wardwizard Medicare Private Limited("WMPL)", Promoter in Related Party Entity are deemed to be concerned or interested in **Item no. 15** of this Notice to the extent of their shareholding in the Company, if any.

Wardwizard
Healthcare Limited
(Formerly known as Ayoki Merchantile Limited)

The Members may note that as per the provisions of the SEBI Listing Regulations, no related parties (whether such related party is a party to the above-mentioned transactions or not), shall vote to approve this resolution.

The Board recommends this resolution for approval of the Members of the Company as an Ordinary Resolution as set out in **Item No. 15** of the Notic

By Order of the Board
For Wardwizard Healthcare Limited

RAJBALA KIRORIWAL
Digitally signed by RAJBALA KIRORIWAL
Date: 2026.03.24 21:00:56 +05'30'

Rajbala Kiroriwal
Company Secretary & Compliance Officer
Membership No. A51986

Place: Vadodara
Date: 23rd March 2026

Registered Address: Office No. 101, First floor
Shree Sai Ashirwad CHS, Gantali Path Road,
Above Saibaba Mandir, Naupada Thane,
Maharashtra, India, 400602

Corporate Office: 11, Windward Business Park,
Opp. Aadicura Hospital, Jetalpur Road,
Vadodara, Gujarat-390007

Annexure -I

A (1)

Basic details of the Related Party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the Related Party	Wardwizard Medicare Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Healthcare and Medicare Services, Trading of Medicines, Ayurvedic Services

A (2)

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Promoter Company of Listed Entity And Mr. Yatin Gupte is Common Director and Promoter in Listed Entity and Related Party. Mrs. Sheetal Bhalerao is Shareholder in related party and Promoter of Listed Entity.
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	4000 Equity Shares in Related party held Mr. Yatin Gupte- Indirect Holding through common Director and Promoter. 6000 Equity Shares in Related Party held by Mrs. Sheetal Bhalerao- Indirect Holding through common director-promoter.
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	1. 11.40% Promoter Holding in the Listed Entity- Direct Holding 2. 37.04% Shares of Listed Entity is held by Director and Promoter Mr. Yatin Gupte- Indirect Holding 3. 14.18% Shares of Listed Entity held by Mrs. Sheetal Bhalerao- Indirect Holding

A (3)

Details of previous transactions with the Related Party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th colspan="3">Information provided by the management</th></tr>
<tr><td rowspan="4">1.</td><td rowspan="4">Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.</td><td>S. No.</td><td>Nature of Transactions</td><td>FY 2024-2025 (INR LAKHS)</td></tr>
<tr><td>1.</td><td>Advanced Received</td><td>211.78</td></tr>
<tr><td>2.</td><td>Purchase of Goods and Services</td><td>22.54</td></tr>
<tr><td>3.</td><td>Advanced Repaid</td><td>2.00</td></tr>
<tr><td rowspan="5">2.</td><td rowspan="5">Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>S. No.</td><td>Nature of Transactions</td><td>APR-25 TO DEC-25 (INR LAKHS)</td></tr>
<tr><td>1.</td><td>Advanced Received</td><td>59.32</td></tr>
<tr><td>2.</td><td>Advanced Repaid</td><td>47.54</td></tr>
<tr><td>3.</td><td>Purchase of Goods and Services</td><td>3.00</td></tr>
<tr><td>4.</td><td>Sale of Goods and Services</td><td>17.09</td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td colspan="3">None</td></tr>
</table>

A (4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	5000.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes

3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	11990.00%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	3560.79%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	***FY 2024-2025 (INR in Lakhs)***
Turnover	1484.85
Profit After Tax	(3246.78)
Net worth	(4734.34)

A (5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3	Transaction 4	Transaction 5	Transaction 6
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of Goods	Purchase of Services	Sale of Goods	Sale of Services	Borrowing	Loans and Advances
2.	Details of each type of the proposed transaction	Purchase of Medicines, Ayurvedic Medicines, Any Goods related to Healthcare Business etc	Purchase of Professional Services, Healthcare Services,Consultancy Services, Rent Services etc	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	Taking Borrowing for Business Purpose	Giving Loans and Advances for Business Purpose
3.	Tenure of the proposed transaction	12 Months (F.Y. 2026-27)					

	(tenure in number of years or months to be specified)						
4.	Whether omnibus approval is being sought?	YES					
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	500 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	500 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	500 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	500 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	1000 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	2000 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.				The proposed transaction pertains to borrowing from a related party to meet the Company's financial requirements, including working capital and business operations. The borrowing is undertaken on arm's length basis and ensures timely availability of funds, which is in the interest of the Company.	The proposed transaction pertains to providing loans and advances to a related party to support its operational and business requirements. The transaction is undertaken on an arm's length basis and is expected to generate growth and financial benefits for the Company at Group level, thereby being in the interest of the

				listed entity.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. A. Name of the director /Promoter/ KMP	None of the Listed Entity's Director /Promoter/ KMP have any interest, direct or indirect, in any of the proposed transactions except to the extent of their shareholding in Wardwizard Medicare Pvt Ltd which as on December 31, 2025 was as follows: 1.Yatin Gupte- Director and Shareholder in Related Party Entity 2.Sheetal Bhalerao- Shareholder in Related Party Entity		
	b. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	1. Yatin Gupte- 4000 Shares 2. Sheetal Bhalerao- 6000 Shares		
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable.		
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.		

B(1).

Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3	Transaction 4
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for this purpose.			
2.	Basis of determination of price.	The proposed transactions with the Related Party are undertaken in the ordinary course of business and are determined on an Arm's Length Basis, comparable to terms applicable to unrelated third parties in the Healthcare and Medicines Supply Industry. The pricing is based on prevailing market rates, industry benchmarks, and commercially negotiated terms, ensuring fairness and compliance with applicable regulatory provisions.			

3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

B(2).

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

S. No.	Particulars of the information	Transaction 6
1.	Source of funds in connection with the proposed transaction.	The Financial Assistance is provided/would be provided from the internal accruals/own fund/funds raised through issue of equity shares/debt instruments or inter corporate loans of the company.
2.	Where any financial indebtedness is incurred to give loan, inter- corporate deposit or advance, specify the following:	
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	As may be Mutually agreed upon.
	c. Tenure	As may be Mutually agreed upon.
	d. Other details	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Unsecured Working Capital Loan/ Term Loan for the tenure as mutually agreed between the parties. Interest rate will be in line with prevailing bank lending rates.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%-14%

5.	Maturity / due date	As may be Mutually agreed upon.
6.	Repayment schedule & terms	As may be Mutually agreed upon.
7.	Whether secured or unsecured?	Unsecured.
8.	If secured, the nature of security & security coverage ratio	NA
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/requirements/exigencies/Expansion/Growth of the related party.

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

S. No.	Particulars of the information	Transaction 5
1.	Material covenants of the proposed transaction	The borrowing shall be undertaken from a related party engaged in the healthcare business. The loan shall be unsecured in nature and shall not carry any restrictive financial covenants. The listed entity shall be obligated to service interest decided mutually and repay the principal amount in accordance with the agreed tenure. The lender shall not have any rights to participate in management or impose operational restrictions on the listed entity.
2.	Interest rate	Interest shall be charged at a fixed rate of 12% (Twelve Percent) per annum on the outstanding loan amount. Interest shall be payable as mutually agreed between the parties. The interest rate may be revised from time to time as mutually agreed upon by both parties.
3.	Cost of borrowing	The cost of borrowing shall be 12% per annum. The interest rate may be revised from time to time as mutually agreed upon by both parties and accordingly borrowing cost will be revised. Since the borrowing is unsecured and from a related party, no security creation cost is involved. Any incidental documentation or administrative expenses, if applicable, shall be borne by the borrower.
4.	Maturity / due date	The maturity period shall be determined mutually agreed upon by both the parties.
5.	Repayment schedule & terms	The repayment terms shall be mutually agreed upon by both the parties and shall be structured in the best interest of the listed entity.
6.	Whether secured or unsecured	The borrowing is Unsecured in nature.
7.	If secured, the nature of security & security coverage ratio	Not Applicable, since the borrowing is unsecured.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized by the listed entity for healthcare business operations including expansion of medical facilities, capital expenditure, working capital requirements, and general corporate purposes.

Wardwizard Healthcare Limited
(Formerly known as Ayoki Merchantile Limited)

C(87)

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

S. No.	Particulars of the information	Transaction 6
1.	Latest credit rating of the related party	NA
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	NA
	In addition, state the following:	
	a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	NO
	b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	NO
	c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	NO
	d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	NO
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C (4).

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 5
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	Total Existing Debt: ₹ 1,185.40 Lakhs

		Total Equity (Equity + Reserves & Surplus): ₹ (311.29) Lakhs Debt to Equity Ratio: (3.81) : 1 (Negative ratio due to negative net worth as per last audited financial statements.)
	b. After transaction	To be determined after execution of the transaction
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	EBITDA: ₹ (177.88) Lakhs Annual Interest Obligation (Existing): ₹ 55.14 Lakhs DSCR = (177.88 / 55.14) = (3.23) times (Negative DSCR due to negative EBITDA.)
	b. After transaction	To be determined after execution of the transaction

Annexure - II

A (1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Wardwizard Solutions India Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Trading in Electric Vehicles and Electronic Items and Related Services

A(2)

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Promoter Company of Listed Entity Yatin Gupte is Common Director and Promoter in Listed Entity and Related Party.
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	19,95,000 Shares of Related Party Held by Mr. Yatin Gupte- Indirect Holding Through Common Promoter and Director.
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	11.45% Promoter Holding in the Listed Entity- Direct Holding.

A(3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions undertaken during the last financial year with the related party.

2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	There were no transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter.
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A (4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	3000.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	7194.24%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	28.85%

6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	***FY 2024-2025 (INR in Lakhs)***
Turnover	10399.88
Profit After Tax	681.32
Net worth	19448.72

A (5).

Basic details of the proposed transaction

S. No.	**Particulars of the information**	**Transaction 1**	**Transaction 2**	**Transaction 3**	**Transaction 4**	**Transaction 5**	**Transaction6**
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of Goods	Purchase of Services	Sale of Goods	Sale of Services	Borrowing	Loans and Advances
2.	Details of each type of the proposed transaction	Purchase of Electric Vehicle, Spare parts of Electric Vehicle and Electronic Items, Spare parts of Electronic Items etc	Purchase of Electric Vehicle and Electric Items Related Services, Purchase of any Business support services, Any kind of Commission etc.	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	Taking Borrowing for Business Purpose	Giving Loans and Advances for Business Purpose
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months (F.Y. 2026-27)					
4.	Whether omnibus approval is being	YES					

	sought?						
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	250 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	250 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	250 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	250 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	1000 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	1000 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.				The proposed transaction pertains to borrowing from a related party to meet the Company's financial requirements, including working capital and business operations. The borrowing is undertaken on arm's length basis and ensures timely availability of funds, which is in the interest of the Company.	The proposed transaction pertains to providing loans and advances to a related party to support its operational and business requirements. The transaction is undertaken on an arm's length basis and is expected to generate growth and financial benefits for the Company at Group level, thereby being in the interest of the listed entity.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the	None of the Listed Entity's Director /Promoter/ KMP have any interest, direct or indirect, in any of the proposed transactions except to the extent of their shareholding in Wardwizard Solutions India Pvt Ltd which as on December 31, 2025 was as follows:					

	transaction, whether directly or indirectly. B. Name of the director /Promoter/ KMP	1.Yatin Gupte- Director and Promoter in Related Party Entity
	b. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	1. Yatin Gupte- 19,95,000 Shares
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable.
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

B (1).

Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3	Transaction 4
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for this purpose.			
2.	Basis of determination of price.	The proposed transactions with the Related Party are undertaken in the ordinary course of business and are determined on an Arm's Length Basis, comparable to terms applicable to unrelated third parties in the related Industry. The pricing is based on prevailing market rates, industry benchmarks, and commercially negotiated terms, ensuring fairness and compliance with applicable regulatory provisions.			
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are*				

	extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

B (2).

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

S. No.	Particulars of the information	Transaction 6
1.	Source of funds in connection with the proposed transaction.	The Financial Assistance is provided/would be provided from the internal accruals/own fund/funds raised through issue of equity shares/debt instruments or inter corporate loans of the company.
2.	Where any financial indebtedness is incurred to give loan, inter- corporate deposit or advance, specify the following:	
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	As may be Mutually agreed upon.
	c. Tenure	As may be Mutually agreed upon.
	d. Other details	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Unsecured Working Capital Loan/ Term Loan for the tenure as mutually agreed between the parties. Interest rate will be in line with prevailing bank lending rates.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%-14%
5.	Maturity / due date	As may be Mutually agreed upon.
6.	Repayment schedule & terms	As may be Mutually agreed upon.
7.	Whether secured or unsecured?	Unsecured.
8.	If secured, the nature of security & security coverage ratio	NA

9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/requirements/exigencies/Expansion/Growth of the related party.

B (5)

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 5
1.	Material covenants of the proposed transaction	The borrowing shall be undertaken from a related party engaged in the Trading of Electric Vehicles and Electronic Items. The loan shall be unsecured in nature and shall not carry any restrictive financial covenants. The listed entity shall be obligated to service interest decided mutually and repay the principal amount in accordance with the agreed tenure. The lender shall not have any rights to participate in management or impose operational restrictions on the listed entity.
2.	Interest rate	Interest shall be charged at a fixed rate of 12% (Twelve Percent) per annum on the outstanding loan amount. Interest shall be payable as mutually agreed between the parties. The interest rate may be revised from time to time as mutually agreed upon by both parties.
3.	Cost of borrowing	The cost of borrowing shall be 12% per annum. The interest rate may be revised from time to time as mutually agreed upon by both parties and accordingly borrowing cost will be revised. Since the borrowing is unsecured and from a related party, no security creation cost is involved. Any incidental documentation or administrative expenses, if applicable, shall be borne by the borrower.
4.	Maturity / due date	The maturity period shall be determined mutually agreed upon by both the parties.
5.	Repayment schedule & terms	The repayment terms shall be mutually agreed upon by both the parties and shall be structured in the best interest of the listed entity.
6.	Whether secured or unsecured	The borrowing is Unsecured in nature.
7.	If secured, the nature of security & security coverage ratio	Not Applicable, since the borrowing is unsecured.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized by the listed entity for healthcare business operations including expansion of medical facilities, capital expenditure, working capital requirements, and general corporate purposes.

C (95)

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

S. No.	Particulars of the information	Transaction 6
1.	Latest credit rating of the related party	NA

2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **In addition, state the following:** e) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; f) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; g) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; h) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	NA NO NO NO NO
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C(4).

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 5
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	Total Existing Debt: ₹ 1,185.40 Lakhs Total Equity (Equity + Reserves & Surplus): ₹ (311.29) Lakhs Debt to Equity Ratio: (3.81) : 1 (Negative ratio due to negative net worth as per last audited financial statements.)
	b. After transaction	To be determined after execution of the transaction
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	

	a. Before transaction	EBITDA: ₹ (177.88) Lakhs Annual Interest Obligation (Existing): ₹ 55.14 Lakhs DSCR = (177.88 / 55.14) = (3.23) times (Negative DSCR due to negative EBITDA.)
	b. After transaction	To be determined after execution of the transaction

Annexure- III

A (1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Wardwizard Innovations and Mobility Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Manufacturing and trading of Electric Vehicles and Spare Parts and related Services

A **(2)**

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	1. Mr. Yatin Gupte is common Director and Promoter in Listed Entity and Related Party Entity 2. Mrs. Sheetal Bhalerao is Promoter of Listed Entity and Non-Executive Non-Independent Director in Related Party
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	9.71% Shares of Related Party Entity is hold by Common Director and Promoter Mr. Yatin Gupte
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary):	NIL

	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	1. 37.04% Shares of Listed Entity is held by Director and Promoter Mr. Yatin Gupte- Indirect Holding 2. 14.18% Shares of Listed Entity held by Mrs. Sheetal Bhalerao- Indirect Holding

A (3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions undertaken during the last financial year with the related party.
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	There were no transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A (4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	3000.00 Lakhs

2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	7194.24%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	9.92%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	***FY 2024-2025 (INR in Lakhs)***
Turnover	30,241.10
Profit After Tax	679.07
Net worth	10,645.63

A (5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3	Transaction 4	Transaction 5	Transaction 6
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of Goods	Purchase of Services	Sale of Goods	Sale of Services	Borrowing	Loans and Advances
2.	Details of each type of the proposed transaction	Purchase of Electric Vehicle and Spare parts of Electric Vehicle	Purchase of Electric Vehicle Related Services, Purchase of any Business	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare	Sale of Professional Services, Consultancy Services, Healthcare	Taking Borrowing for Business Purpose	Giving Loans and Advances for Business Purpose

			support services, Any kind of Commission etc.	Business etc	Related Services etc		
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months (F.Y. 2026-27)					
4.	Whether omnibus approval is being sought?	YES					
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	250 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	250 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	250 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	250 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	1000 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	1000 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.				The proposed transaction pertains to borrowing from a related party to meet the Company's financial requirements, including working capital and business operations. The borrowing is undertaken on arm's length basis and ensures timely availability of funds, which is in the interest of the Company.	The proposed transaction pertains to providing loans and advances to a related party to support its operational and business requirements. The transaction is undertaken on an arm's length basis and is expected to generate growth and financial benefits for

				the Company at Group level, thereby being in the interest of the listed entity.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. C. Name of the director /Promoter/ KMP	None of the Listed Entity's Director /Promoter/ KMP have any interest, direct or indirect, in any of the proposed transactions except to the extent of their shareholding in Wardwizard Innovations and Mobility Ltd which as on December 31, 2025 was as follows: 1.Yatin Gupte- Director, Promoter and Shareholder in Related Party Entity		
	B. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	1. Yatin Gupte- 2,92,11,314 Shares		
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable.		
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.		

B (1).

Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3	Transaction 4
1.	Bidding or other process, if any, applied for choosing a party for sale,	No bidding or other process was conducted for this purpose.			

	purchase or supply of goods or services.	
2.	Basis of determination of price.	The proposed transactions with the Related Party are undertaken in the ordinary course of business and are determined on an Arm's Length Basis, comparable to terms applicable to unrelated third parties in the related Industry. The pricing is based on prevailing market rates, industry benchmarks, and commercially negotiated terms, ensuring fairness and compliance with applicable regulatory provisions.
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

B (2).

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

S. No.	Particulars of the information	Transaction 6
1.	Source of funds in connection with the proposed transaction.	The Financial Assistance is provided/would be provided from the internal accruals/own fund/funds raised through issue of equity shares/debt instruments or inter corporate loans of the company.
2.	Where any financial indebtedness is incurred to give loan, inter- corporate deposit or advance, specify the following:	
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	As may be Mutually agreed upon.

	c. Tenure	As may be Mutually agreed upon.
	d. Other details	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Unsecured Working Capital Loan/ Term Loan for the tenure as mutually agreed between the parties. Interest rate will be in line with prevailing bank lending rates.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%-14%
5.	Maturity / due date	As may be Mutually agreed upon.
6.	Repayment schedule & terms	As may be Mutually agreed upon.
7.	Whether secured or unsecured?	Unsecured.
8.	If secured, the nature of security & security coverage ratio	NA
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/requirements/exigencies/Expansion/Growth of the related party.

B(5)

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	**Particulars of the information**	**Transaction 5**
1.	Material covenants of the proposed transaction	The borrowing shall be undertaken from a related party engaged in the manufacturing and Trading of Electric Vehicles and services related to EV. The loan shall be unsecured in nature and shall not carry any restrictive financial covenants. The listed entity shall be obligated to service interest decided mutually and repay the principal amount in accordance with the agreed tenure. The lender shall not have any rights to participate in management or impose operational restrictions on the listed entity.
2.	Interest rate	Interest shall be charged at a fixed rate of 12% (Twelve Percent) per annum on the outstanding loan amount. Interest shall be payable as mutually agreed between the parties. The interest rate may be revised from time to time as mutually agreed upon by both parties.
3.	Cost of borrowing	The cost of borrowing shall be 12% per annum. The interest rate may be revised from time to time as mutually agreed upon by both parties and accordingly borrowing cost will be revised. Since the borrowing is unsecured and from a related party, no security creation cost is involved. Any incidental documentation or administrative expenses, if applicable, shall be borne by the borrower.
4.	Maturity / due date	The maturity period shall be determined mutually agreed upon by both the parties.
5.	Repayment schedule & terms	The repayment terms shall be mutually agreed upon by both the parties and shall be structured in the best interest of the listed entity.

6.	Whether secured or unsecured	The borrowing is Unsecured in nature.
7.	If secured, the nature of security & security coverage ratio	Not Applicable, since the borrowing is unsecured.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized by the listed entity for healthcare business operations including expansion of medical facilities, capital expenditure, working capital requirements, and general corporate purposes.

C(104)

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

S. No.	Particulars of the information	Transaction 6
1.	Latest credit rating of the related party	NA
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	NA
	In addition, state the following:	
	i) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	NO
	j) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	NO
	k) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	NO
	l) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	NO
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C(4).

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 5
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	Total Existing Debt: ₹ 1,185.40 Lakhs Total Equity (Equity + Reserves & Surplus): ₹ (311.29) Lakhs Debt to Equity Ratio: (3.81) : 1 (Negative ratio due to negative net worth as per last audited financial statements.)
	b. After transaction	To be determined after execution of the transaction
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	EBITDA: ₹ (177.88) Lakhs Annual Interest Obligation (Existing): ₹ 55.14 Lakhs DSCR = (177.88 / 55.14) = (3.23) times (Negative DSCR due to negative EBITDA.)
	b. After transaction	To be determined after execution of the transaction

Annexure IV

A (1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Yatin Sanjay Gupte
2.	Country of incorporation of the related party	Not Applicable
3.	Nature of business of the related party	The Individual is engaged in providing consultancy services, including business consultancy, strategic advisory, management advisory, commission-based services, director services, and such other related advisory, managerial, and support services as may be undertaken from time to time in the

		ordinary course of business.

A **(2)**

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Mr. Yatin Gupte is Director and Promoter of Listed Entity
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NIL
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	37.04% Shares of Listed Entity is held by Director and Promoter Mr. Yatin Gupte

A (3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	Borrowings amounting to **Rs. 21.40 Lakhs** were availed during the last financial year.

2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	There were no transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A (4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	1500.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	3597.12%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	522.65%

6.	Financial performance of the related party for the immediately preceding financial year: **Particulars** / ***FY 2024-2025 (INR in Lakhs)*** Turnover: 287.00 Profit After Tax: 300.63 Net worth: 4,563.96	

Particulars	*FY 2024-2025 (INR in Lakhs)*
Turnover	287.00
Profit After Tax	300.63
Net worth	4,563.96

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3	Transaction 4	Transaction 5
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of Services	Sale of Goods	Sale of Services	Borrowing	Loans and Advances
2.	Details of each type of the proposed transaction	Purchase of Consultancy services, including business consultancy, strategic advisory, management advisory, commission-based services, director services etc	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	Taking Borrowing for Business Purpose	Giving Loans and Advances for Business Purpose
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months (F.Y. 2026-27)				
4.	Whether omnibus approval is being sought?	YES				

5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	100 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	50 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	50 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	300 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	1000 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.			The proposed transaction pertains to borrowing from a related party to meet the Company's financial requirements, including working capital and business operations. The borrowing is undertaken on arm's length basis and ensures timely availability of funds, which is in the interest of the Company.	The proposed transaction pertains to providing loans and advances to a related party to support its operational and business requirements. The transaction is undertaken on an arm's length basis and is expected to generate growth and financial benefits for the Company at Group level, thereby being in the interest of the listed entity.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. D. Name of the director /Promoter/ KMP	Mr. Yatin Gupte, Director of the Listed Entity, holds a direct interest in the Listed Entity by virtue of his position as Director and Promoter therein. Accordingly, he may be deemed to be interested in the proposed transaction to the extent of such direct interest. 1. Yatin Gupte- Director, Promoter and Shareholder of Listed Entity.				
	B. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	1. Yatin Gupte- 90750 Shares				

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

B (1).

Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for this purpose.		
2.	Basis of determination of price.	The proposed transactions with the Related Party are undertaken in the ordinary course of business and are determined on an Arm's Length Basis, comparable to terms applicable to unrelated third parties in the related Industry. The pricing is based on prevailing market rates, industry benchmarks, and commercially negotiated terms, ensuring fairness and compliance with applicable regulatory provisions.		
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable		
	a. Amount of Trade advance			
	b. Tenure			
	c. Whether same is self-liquidating?			

B (2).

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

S. No.	Particulars of the information	Transaction 5
1.	Source of funds in connection with the proposed transaction.	The Financial Assistance is provided/would be provided from the internal accruals/own fund/funds raised through issue of equity shares/debt instruments or inter corporate loans of the company.
2.	Where any financial indebtedness is incurred to give loan, inter- corporate deposit or advance, specify the following:	
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	As may be Mutually agreed upon.
	c. Tenure	As may be Mutually agreed upon.
	d. Other details	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Unsecured Working Capital Loan/ Term Loan for the tenure as mutually agreed between the parties. Interest rate will be in line with prevailing bank lending rates.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%-14%
5.	Maturity / due date	As may be Mutually agreed upon.
6.	Repayment schedule & terms	As may be Mutually agreed upon.
7.	Whether secured or unsecured?	Unsecured.
8.	If secured, the nature of security & security coverage ratio	NA
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/requirements/exigencies/Expansion/Growth of the related party.

B (5)

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 4

1.	Material covenants of the proposed transaction	The borrowing shall be undertaken from Director and Promoter of the listed entity. The loan shall be unsecured in nature and shall not carry any restrictive financial covenants. The listed entity shall be obligated to service interest decided mutually and repay the principal amount in accordance with the agreed tenure. The lender shall not have any rights to participate in management or impose operational restrictions on the listed entity.
2.	Interest rate	Interest shall be charged at a fixed rate of 12% (Twelve Percent) per annum on the outstanding loan amount. Interest shall be payable as mutually agreed between the parties. The interest rate may be revised from time to time as mutually agreed upon by both parties.
3.	Cost of borrowing	The cost of borrowing shall be 12% per annum. The interest rate may be revised from time to time as mutually agreed upon by both parties and accordingly borrowing cost will be revised. Since the borrowing is unsecured and from a related party, no security creation cost is involved. Any incidental documentation or administrative expenses, if applicable, shall be borne by the borrower.
4.	Maturity / due date	The maturity period shall be determined mutually agreed upon by both the parties.
5.	Repayment schedule & terms	The repayment terms shall be mutually agreed upon by both the parties and shall be structured in the best interest of the listed entity.
6.	Whether secured or unsecured	The borrowing is Unsecured in nature.
7.	If secured, the nature of security & security coverage ratio	Not Applicable, since the borrowing is unsecured.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized by the listed entity for healthcare business operations including expansion of medical facilities, capital expenditure, working capital requirements, and general corporate purposes.

C (112)

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

S. No.	Particulars of the information	Transaction 5
1.	Latest credit rating of the related party	NA

2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **In addition, state the following:** m) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; n) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; o) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; p) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	NA NO NO NO NO
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C (4).

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 4
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	Total Existing Debt: ₹ 1,185.40 Lakhs Total Equity (Equity + Reserves & Surplus): ₹ (311.29) Lakhs Debt to Equity Ratio: (3.81) : 1 (Negative ratio due to negative net worth as per last audited financial statements.)
	b. After transaction	To be determined after execution of the transaction
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	

	a. Before transaction	EBITDA: ₹ (177.88) Lakhs Annual Interest Obligation (Existing): ₹ 55.14 Lakhs DSCR = (177.88 / 55.14) = (3.23) times (Negative DSCR due to negative EBITDA.)
	b. After transaction	To be determined after execution of the transaction

Annexure -V

A(1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Mr. Sanjay Mahadev Gupte
2.	Country of incorporation of the related party	Not Applicable
3.	Nature of business of the related party	Not Applicable

A **(2)**

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Mr. Sanjay Gupte is Father of Mr. Yatin Gupte who is Director and Promoter of Listed Entity.
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NIL
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Mr. Sanjay Gupte, Indirectly, Through his Son Mr. Yatin Gupte, Director and Promoter

		of Listed Entity hold 37.04% shareholding.

A (3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions undertaken with the related party in the Last Financial Year.
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	There were no transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A (4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	500.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	1199.04%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	NA
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	*FY 2024-2025 (INR in Lakhs)*
Turnover	NA
Profit After Tax	
Net worth	

A (5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3	Transaction 4
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services,	Sale of Goods	Sale of Services	Borrowing	Loans and Advances

	giving loan, borrowing etc.)				
2.	Details of each type of the proposed transaction	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	Taking Borrowing for Business Purpose	Giving Loans and Advances for Business Purpose
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months (F.Y. 2026-27)			
4.	Whether omnibus approval is being sought?	YES			
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	50 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	50 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	200 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	200 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.		The proposed transaction pertains to borrowing from a related party to meet the Company's financial requirements, including working capital and business operations. The borrowing is undertaken on arm's length basis and ensures timely availability of funds, which is in the interest of the Company.	The proposed transaction pertains to providing loans and advances to a related party to support its operational and business requirements. The transaction is undertaken on an arm's length basis and is expected to generate growth and financial benefits for the Company at Group level, thereby being in the interest of the listed entity.

7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. E. Name of the director /Promoter/ KMP	Mr. Yatin Gupte, Director and Promoter of the Listed Entity, is Son of Mr. Sanjay Gupte, Related Party. Accordingly, he may be deemed to be interested in the proposed transaction to the extent of such indirect interest. 1. Yatin Gupte- Director, Promoter and Shareholder of Listed Entity.
	B. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	1. Yatin Gupte- 90750 Shares
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable.
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

B (1).

Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Transaction 1	Transaction 2
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for this purpose.	
2.	Basis of determination of price.	The proposed transactions with the Related Party are undertaken in the ordinary course of business and are determined on an Arm's Length Basis, comparable to terms applicable to unrelated third parties in the related Industry. The pricing is based on prevailing market rates, industry benchmarks, and commercially negotiated terms, ensuring fairness and compliance with applicable	

		regulatory provisions.
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

B(2).

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

S. No.	Particulars of the information	Transaction 4
1.	Source of funds in connection with the proposed transaction.	The Financial Assistance is provided/would be provided from the internal accruals/own fund/funds raised through issue of equity shares/debt instruments or inter corporate loans of the company.
2.	Where any financial indebtedness is incurred to give loan, inter- corporate deposit or advance, specify the following:	
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	As may be Mutually agreed upon.
	c. Tenure	As may be Mutually agreed upon.
	d. Other details	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Unsecured Working Capital Loan/ Term Loan for the tenure as mutually agreed between the parties. Interest rate will be in line with prevailing bank lending rates.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%-14%

5.	Maturity / due date	As may be Mutually agreed upon.
6.	Repayment schedule & terms	As may be Mutually agreed upon.
7.	Whether secured or unsecured?	Unsecured.
8.	If secured, the nature of security & security coverage ratio	NA
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/requirements/exigencies/Expansion/Growth of the related party.

B(5)

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 3
1.	Material covenants of the proposed transaction	The borrowing shall be undertaken from Related Party of the listed entity. The loan shall be unsecured in nature and shall not carry any restrictive financial covenants. The listed entity shall be obligated to service interest decided mutually and repay the principal amount in accordance with the agreed tenure. The lender shall not have any rights to participate in management or impose operational restrictions on the listed entity.
2.	Interest rate	Interest shall be charged at a fixed rate of 12% (Twelve Percent) per annum on the outstanding loan amount. Interest shall be payable as mutually agreed between the parties. The interest rate may be revised from time to time as mutually agreed upon by both parties.
3.	Cost of borrowing	The cost of borrowing shall be 12% per annum. The interest rate may be revised from time to time as mutually agreed upon by both parties and accordingly borrowing cost will be revised. Since the borrowing is unsecured and from a related party, no security creation cost is involved. Any incidental documentation or administrative expenses, if applicable, shall be borne by the borrower.
4.	Maturity / due date	The maturity period shall be determined mutually agreed upon by both the parties.
5.	Repayment schedule & terms	The repayment terms shall be mutually agreed upon by both the parties and shall be structured in the best interest of the listed entity.
6.	Whether secured or unsecured	The borrowing is Unsecured in nature.
7.	If secured, the nature of security & security coverage ratio	Not Applicable, since the borrowing is unsecured.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized by the listed entity for healthcare business operations including expansion of medical facilities, capital expenditure, working capital requirements, and general corporate purposes.

C(121)

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

S. No.	Particulars of the information	Transaction 4
1.	Latest credit rating of the related party	NA
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **In addition, state the following:**	NA
	q) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	NO
	r) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	NO
	s) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	NO
	t) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	NO
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C (4).

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 3
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	

	a. Before transaction	Total Existing Debt: ₹ 1,185.40 Lakhs Total Equity (Equity + Reserves & Surplus): ₹ (311.29) Lakhs Debt to Equity Ratio: (3.81) : 1 (Negative ratio due to negative net worth as per last audited financial statements.)
	b. After transaction	To be determined after execution of the transaction
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	EBITDA: ₹ (177.88) Lakhs Annual Interest Obligation (Existing): ₹ 55.14 Lakhs DSCR = (177.88 / 55.14) = (3.23) times (Negative DSCR due to negative EBITDA.)
	b. After transaction	To be determined after execution of the transaction

Annexure VI

A (1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Mr. Gaurav Jayant Gupte
2.	Country of incorporation of the related party	Not Applicable
3.	Nature of business of the related party	The Individual is engaged in providing Professional and consultancy services, including Healthcare Services, business consultancy, strategic advisory, management advisory, commission-based services, director services, and such other related advisory, managerial, and support services as may be undertaken from time to time in the ordinary course of business.

A (2)

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Mr. Gaurav Gupte is Managing Director of Listed Entity
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NIL
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL

A (3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	Director Remuneration paid amounting Rs. 12.00 Lakhs during the last financial Year

2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Director Remuneration paid of Rs. 9.00 Lakhs in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A (4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	1500.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	3597.12%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	NA

<table>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:

<table>
<tr><th>Particulars</th><th>FY 2024-2025 (INR in Lakhs)</th></tr>
<tr><td>Turnover</td><td rowspan="3">NA</td></tr>
<tr><td>Profit After Tax</td></tr>
<tr><td>Net worth</td></tr>
</table>
</td><td></td></tr>
</table>

A (5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3	Transaction 4	Transaction 5
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of Services	Sale of Goods	Sale of Services	Borrowing	Loans and Advances
2.	Details of each type of the proposed transaction	Purchase of Professional and Consultancy services, including Healthcare Services, business consultancy, strategic advisory, management advisory, commission-based services, director services etc	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	Taking Borrowing for Business Purpose	Giving Loans and Advances for Business Purpose
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months (F.Y. 2026-27)				

4.	Whether omnibus approval is being sought?	YES				
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	100 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	50 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	50 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	300 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	1000 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.			The proposed transaction pertains to borrowing from a related party to meet the Company's financial requirements, including working capital and business operations. The borrowing is undertaken on arm's length basis and ensures timely availability of funds, which is in the interest of the Company.	The proposed transaction pertains to providing loans and advances to a related party to support its operational and business requirements. The transaction is undertaken on an arm's length basis and is expected to generate growth and financial benefits for the Company at Group level, thereby being in the interest of the listed entity.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. F. Name of the director /Promoter/ KMP	Mr. Gaurav Gupte is Managing Director of the Listed Entity Accordingly, he may be deemed to be interested in the proposed transaction to the extent of such indirect interest. 1. Gaurav Gupte- Managing Director of Listed Entity.				

	B. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	NIL
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable.
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

B(1).

Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for this purpose.		
2.	Basis of determination of price.	The proposed transactions with the Related Party are undertaken in the ordinary course of business and are determined on an Arm's Length Basis, comparable to terms applicable to unrelated third parties in the related Industry. The pricing is based on prevailing market rates, industry benchmarks, and commercially negotiated terms, ensuring fairness and compliance with applicable regulatory provisions.		
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable		
	a. Amount of Trade advance			
	b. Tenure			

	c. Whether same is self-liquidating?	

B(2).

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

S. No.	Particulars of the information	Transaction 5
1.	Source of funds in connection with the proposed transaction.	The Financial Assistance is provided/would be provided from the internal accruals/own fund/funds raised through issue of equity shares/debt instruments or inter corporate loans of the company.
2.	Where any financial indebtedness is incurred to give loan, inter- corporate deposit or advance, specify the following:	
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	As may be Mutually agreed upon.
	c. Tenure	As may be Mutually agreed upon.
	d. Other details	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Unsecured Working Capital Loan/ Term Loan for the tenure as mutually agreed between the parties. Interest rate will be in line with prevailing bank lending rates.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%-14%
5.	Maturity / due date	As may be Mutually agreed upon.
6.	Repayment schedule & terms	As may be Mutually agreed upon.
7.	Whether secured or unsecured?	Unsecured.
8.	If secured, the nature of security & security coverage ratio	NA
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/requirements/exigencies/Expansion/Growth of the related party.

B(5)

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 4
1.	Material covenants of the proposed transaction	The borrowing shall be undertaken from Managing Director of the listed entity. The loan shall be unsecured in nature and shall not carry any restrictive financial covenants. The listed entity shall be obligated to service interest decided mutually and repay the principal amount in accordance with the agreed tenure. The lender shall not have any rights to participate in management or impose operational restrictions on the listed entity.
2.	Interest rate	Interest shall be charged at a fixed rate of 12% (Twelve Percent) per annum on the outstanding loan amount. Interest shall be payable as mutually agreed between the parties. The interest rate may be revised from time to time as mutually agreed upon by both parties.
3.	Cost of borrowing	The cost of borrowing shall be 12% per annum. The interest rate may be revised from time to time as mutually agreed upon by both parties and accordingly borrowing cost will be revised. Since the borrowing is unsecured and from a related party, no security creation cost is involved. Any incidental documentation or administrative expenses, if applicable, shall be borne by the borrower.
4.	Maturity / due date	The maturity period shall be determined mutually agreed upon by both the parties.
5.	Repayment schedule & terms	The repayment terms shall be mutually agreed upon by both the parties and shall be structured in the best interest of the listed entity.
6.	Whether secured or unsecured	The borrowing is Unsecured in nature.
7.	If secured, the nature of security & security coverage ratio	Not Applicable, since the borrowing is unsecured.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized by the listed entity for healthcare business operations including expansion of medical facilities, capital expenditure, working capital requirements, and general corporate purposes.

C(129)

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

S. No.	Particulars of the information	Transaction 5
1.	Latest credit rating of the related party	NA

2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **In addition, state the following:** u) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; v) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; w) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; x) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	NA NO NO NO NO
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C (4).

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 4
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	Total Existing Debt: ₹ 1,185.40 Lakhs Total Equity (Equity + Reserves & Surplus): ₹ (311.29) Lakhs Debt to Equity Ratio: (3.81) : 1 (Negative ratio due to negative net worth as per last audited financial statements.)
	b. After transaction	To be determined after execution of the transaction
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	EBITDA: ₹ (177.88) Lakhs Annual Interest Obligation (Existing): ₹ 55.14 Lakhs

		DSCR = (177.88 / 55.14) = (3.23) times (Negative DSCR due to negative EBITDA.)
	b. After transaction	To be determined after execution of the transaction

Annexure – VII

A(1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Aadvance Integrated Medicine Solution LLP
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Firm is engaged in providing Professional and consultancy services related to Healthcare, Providing Ayurvedic Treatment, Hospital Services, Selling of Medicines and as may be undertaken from time to time in the ordinary course of business.

A**(2)**

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Mr. Gaurav Gupte, MD of Listed Entity is Designated Partner of Related Entity
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NIL
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	50% Capital Contributed by Mr. Gaurav Gupte
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the	NIL

	subsidiary).	

A(3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions undertaken with the related party in the Last Financial Year.
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	There were no transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	1000.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	2398.08%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	2721.53%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	***FY 2024-2025 (INR in Lakhs)***
Turnover	36.74
Profit After Tax	(0.02)
Net worth	(4319.97)

A(5).

Basic details of the proposed transaction

S. No	Particulars of the information	Transaction 1	Transaction 2	Transaction 3	Transaction 4	Transaction 5	Transaction 6
1.	Specific type of the proposed transaction (e.g. sale of	Purchase of Goods	Purchase of Services	Sale of Goods	Sale of Services	Borrowing	Loans and Advances

	goods/services, purchase of goods/services, giving loan, borrowing etc.)						
2.	Details of each type of the proposed transaction	Purchase of Medicines, Ayurvedic Medicines, Any Goods related to Healthcare Business etc	Purchase of Professional Services, Healthcare Services,Consultancy Services, Rent Services etc	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	Taking Borrowing for Business Purpose	Giving Loans and Advances for Business Purpose
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months (F.Y. 2026-27)					
4.	Whether omnibus approval is being sought?	YES					
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	100 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	100 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	100 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	100 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	300 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	300 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.				The proposed transaction pertains to borrowing from a related party to meet the Company's financial requirements, including working capital and business operations. The	The proposed transaction pertains to providing loans and advances to a related party to support its operational and business requirements. The transaction is undertaken on an arm's length

			borrowing is undertaken on arm's length basis and ensures timely availability of funds, which is in the interest of the Company.	basis and is expected to generate growth and financial benefits for the Company at Group level, thereby being in the interest of the listed entity.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. G. Name of the director /Promoter/ KMP	None of the Listed Entity's Director /Promoter/ KMP have any interest, direct or indirect, in any of the proposed transactions except to the extent of their Share in Aadvanced Integrated Medicine Solution LLP which as on December 31, 2025 was as follows: 1.Gaurav Gupte- Designated Partner of Related Entity		
	b. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	Gaurav Gupte Hold 50% of Share in Related Entity		
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable.		
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.		

B (1).

Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3	Transaction 4

1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for this purpose.
2.	Basis of determination of price.	The proposed transactions with the Related Party are undertaken in the ordinary course of business and are determined on an Arm's Length Basis, comparable to terms applicable to unrelated third parties in the Healthcare and Medicines Supply Industry. The pricing is based on prevailing market rates, industry benchmarks, and commercially negotiated terms, ensuring fairness and compliance with applicable regulatory provisions.
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

B (2).

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

S. No.	Particulars of the information	Transaction 6
1.	Source of funds in connection with the proposed transaction.	The Financial Assistance is provided/would be provided from the internal accruals/own fund/funds raised through issue of equity shares/debt instruments or inter corporate loans of the company.
2.	Where any financial indebtedness is incurred to give loan, inter- corporate deposit or advance, specify the following:	

	a. Nature of indebtedness	NA
	b. Total cost of borrowing	As may be Mutually agreed upon.
	c. Tenure	As may be Mutually agreed upon.
	d. Other details	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Unsecured Working Capital Loan/ Term Loan for the tenure as mutually agreed between the parties. Interest rate will be in line with prevailing bank lending rates.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%-14%
5.	Maturity / due date	As may be Mutually agreed upon.
6.	Repayment schedule & terms	As may be Mutually agreed upon.
7.	Whether secured or unsecured?	Unsecured.
8.	If secured, the nature of security & security coverage ratio	NA
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/requirements/exigencies/Expansion/Growth of the related party.

B (5)

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	**Particulars of the information**	**Transaction 5**
1.	Material covenants of the proposed transaction	The borrowing shall be undertaken from a related party engaged in the healthcare business. The loan shall be unsecured in nature and shall not carry any restrictive financial covenants. The listed entity shall be obligated to service interest decided mutually and repay the principal amount in accordance with the agreed tenure. The lender shall not have any rights to participate in management or impose operational restrictions on the listed entity.
2.	Interest rate	Interest shall be charged at a fixed rate of 12% (Twelve Percent) per annum on the outstanding loan amount. Interest shall be payable as mutually agreed between the parties. The interest rate may be revised from time to time as mutually agreed upon by both parties.
3.	Cost of borrowing	The cost of borrowing shall be 12% per annum. The interest rate may be revised from time to time as mutually agreed upon by both parties and accordingly borrowing cost will be revised. Since the borrowing is unsecured and from a related party, no security creation cost is involved. Any incidental documentation or administrative expenses, if applicable, shall be borne by the borrower.
4.	Maturity / due date	The maturity period shall be determined mutually agreed upon by both the parties.
5.	Repayment schedule & terms	The repayment terms shall be mutually agreed upon by both the parties and shall be structured in the best interest of the listed entity.

6.	Whether secured or unsecured	The borrowing is Unsecured in nature.
7.	If secured, the nature of security & security coverage ratio	Not Applicable, since the borrowing is unsecured.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized by the listed entity for healthcare business operations including expansion of medical facilities, capital expenditure, working capital requirements, and general corporate purposes.

C (138)

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

S. No.	Particulars of the information	Transaction 6
1.	Latest credit rating of the related party	NA
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **In addition, state the following:** y) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; z) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; aa) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; bb) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	NA NO NO NO NO
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C (4)

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 5
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	Total Existing Debt: ₹ 1,185.40 Lakhs Total Equity (Equity + Reserves & Surplus): ₹ (311.29) Lakhs Debt to Equity Ratio: (3.81) : 1 (Negative ratio due to negative net worth as per last audited financial statements.)
	b. After transaction	To be determined after execution of the transaction.
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	EBITDA: ₹ (177.88) Lakhs Annual Interest Obligation (Existing): ₹ 55.14 Lakhs DSCR = (177.88 / 55.14) = (3.23) times (Negative DSCR due to negative EBITDA.)
	b. After transaction	To be determined after execution of the transaction

Annexure-VIII

A (1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Mangalam Industrial Finance Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	NBFC

A **(2)**

Relationship and ownership of the related party

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

1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Mr. Yatin Gupte is Promoted, Shareholder and Director of Related Entity
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. •	5.98% shares of Related Party held by Common Director, Mr. Yatin Gupte
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	37.04% Shares of Listed Entity is held by Director and Promoter Mr. Yatin Gupte- Indirect Holding

A(3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions undertaken with the related party in the Last Financial Year.
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	There were no transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.

3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A (4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	2000.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	4796.16%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	561.86%
6.	Financial performance of the related party for the immediately preceding financial year: **Particulars** | ***FY 2024-2025 (INR in Lakhs)*** Turnover | 355.96 Profit After Tax | 123.19 Net worth | 2941.93	

A (5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Transaction 1	Transaction 2
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Borrowing	Interest Payment
2.	Details of each type of the proposed transaction	Taking Borrowing for Business Purpose	Paying Interest on Borrowing
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months (F.Y. 2026-27)	12 Months (F.Y. 2026-27)
4.	Whether omnibus approval is being sought?	YES	YES
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	1700 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	300 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transaction pertains to borrowing from a related party to meet the Company's financial requirements, including working capital and business operations. The borrowing is undertaken on arm's length basis and ensures timely availability of funds, which is in the interest of the Company.	
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. H. Name of the director /Promoter/ KMP	None of the Listed Entity's Director / KMP have any interest, direct or indirect, in any of the proposed transactions except to the extent of their shareholding in Mangalam Industrial Finance Limited which as on December 31, 2025 was as follows: 1. Mr Yatin Gupte is Director and Promoter of Related Entity	
	b. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	Mr. Yatin Gupte Hold 8,52,72,898 shares in Related Entity	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable.	
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.	

B (5)

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 1
1.	Material covenants of the proposed transaction	The borrowing shall be undertaken from a related party engaged in the Financing Business. The loan shall be unsecured in nature and shall not carry any restrictive financial covenants. The listed entity shall be obligated to service interest decided mutually and repay the principal amount in accordance with the agreed tenure. The lender shall not have any rights to participate in management or impose operational restrictions on the listed entity.
2.	Interest rate	Interest shall be charged at a fixed rate of 12% (Twelve Percent) per annum on the outstanding loan amount. Interest shall be payable as mutually agreed between the parties. The interest rate may be revised from time to time as mutually agreed upon by both parties.
3.	Cost of borrowing	The cost of borrowing shall be 12% per annum. The interest rate may be revised from time to time as mutually agreed upon by both parties and accordingly borrowing cost will be revised. Since the borrowing is unsecured and from a related party, no security creation cost is involved. Any incidental documentation or administrative expenses, if applicable, shall be borne by the borrower.
4.	Maturity / due date	The maturity period shall be determined mutually agreed upon by both the parties.
5.	Repayment schedule & terms	The repayment terms shall be mutually agreed upon by both the parties and shall be structured in the best interest of the listed entity.
6.	Whether secured or unsecured	The borrowing is Unsecured in nature.
7.	If secured, the nature of security & security coverage ratio	Not Applicable, since the borrowing is unsecured.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized by the listed entity for healthcare business operations including expansion of medical facilities, capital expenditure, working capital requirements, and general corporate purposes.

C (4).

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 1
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	Total Existing Debt: ₹ 1,185.40 Lakhs Total Equity (Equity + Reserves & Surplus): ₹ (311.29) Lakhs Debt to Equity Ratio: (3.81) : 1 (Negative ratio due to negative net worth as per last audited financial statements.)
	b. After transaction	To be determined after execution of the transaction.
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on	

	last audited financial statements	
	a. Before transaction	EBITDA: ₹ (177.88) Lakhs Annual Interest Obligation (Existing): ₹ 55.14 Lakhs DSCR = (177.88 / 55.14) = (3.23) times (Negative DSCR due to negative EBITDA.)
	b. After transaction	To be determined after execution of the transaction

Annexure IX

A(1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	I Secure Credit and Capital Services Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	NBFC

A**(2)**

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). • Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Mr. Yatin Gupte is Promoter, Shareholder and Director of Related Entity 23.79% shares of Related Party held by Common Director, Mr. Yatin Gupte NIL 37.04% Shares of Listed Entity is held by Director and Promoter Mr. Yatin Gupte- Indirect Holding

A (3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions undertaken with the related party in the Last Financial Year.
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	There were no transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	1000.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	2398.08%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	1351.72
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	***FY 2024-2025 (INR in Lakhs)***
Turnover	73.98
Profit After Tax	(1564.80)
Net worth	(492.29)

A (5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Transaction 1	Transaction 2
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Borrowing	Interest Payment
2.	Details of each type of the proposed transaction	Taking Borrowing for Business Purpose	2. Paying Interest on Borrowing
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months (F.Y. 2026-27)	

4.	Whether omnibus approval is being sought?	YES	
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Value of Proposed Transaction: 900 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	Value of Proposed Transaction: 100 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transaction pertains to borrowing from a related party to meet the Company's financial requirements, including working capital and business operations. The borrowing is undertaken on arm's length basis and ensures timely availability of funds, which is in the interest of the Company.	
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. I. Name of the director /Promoter/ KMP	None of the Listed Entity's Director / KMP have any interest, direct or indirect, in any of the proposed transactions except to the extent of their shareholding in I secure Credit and Capital Services Ltd which as on December 31, 2025 was as follows: Mr. Yatin Gupte is Director and Promoter of Related Entity	
	b. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	Mr. Yatin Gupte Hold 26,16,850 shares in Related Entity	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable.	
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.	

B (5)

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 1
1.	Material covenants of the proposed transaction	The borrowing shall be undertaken from a related party engaged in the Financing Business. The loan shall be unsecured in nature and shall not carry any restrictive financial covenants. The listed entity shall be obligated to service interest decided mutually and repay the principal amount in accordance with the agreed tenure. The lender shall not have any rights to participate in management or impose operational restrictions on the listed entity.
2.	Interest rate	Interest shall be charged at a fixed rate of 12% (Twelve Percent) per annum on the outstanding loan amount. Interest shall be payable as mutually agreed between the parties. The interest rate may be revised from time to time as mutually agreed upon by both parties.

3.	Cost of borrowing	The cost of borrowing shall be 12% per annum. The interest rate may be revised from time to time as mutually agreed upon by both parties and accordingly borrowing cost will be revised. Since the borrowing is unsecured and from a related party, no security creation cost is involved. Any incidental documentation or administrative expenses, if applicable, shall be borne by the borrower.
4.	Maturity / due date	The maturity period shall be determined mutually agreed upon by both the parties.
5.	Repayment schedule & terms	The repayment terms shall be mutually agreed upon by both the parties and shall be structured in the best interest of the listed entity.
6.	Whether secured or unsecured	The borrowing is Unsecured in nature.
7.	If secured, the nature of security & security coverage ratio	Not Applicable, since the borrowing is unsecured.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized by the listed entity for healthcare business operations including expansion of medical facilities, capital expenditure, working capital requirements, and general corporate purposes.

C(4).

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 1
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	Total Existing Debt: ₹ 1,185.40 Lakhs Total Equity (Equity + Reserves & Surplus): ₹ (311.29) Lakhs Debt to Equity Ratio: (3.81) : 1 (Negative ratio due to negative net worth as per last audited financial statements.)
	b. After transaction	To be determined after execution of the transaction
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	EBITDA: ₹ (177.88) Lakhs Annual Interest Obligation (Existing): ₹ 55.14 Lakhs DSCR = (177.88 / 55.14) = (3.23) times (Negative DSCR due to negative EBITDA.)
	b. After transaction	To be determined after execution of the transaction

Annexure X

A (1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Wardwizard Foods and Beverages Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Manufacturing and Trading of frozen foods, ready-to-eat foods, beverages, spices, and condiments.

A(2)

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	1.Mr. Yatin Gupte is Promotes, Director and Shareholder of Related Entity 2.Mrs. Sheetal Bhalerao is Director and Promoter of Related Entity
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	1. 24.48% held by Mr. Yatin Gupte- Indirect Holding 2. 13.21% held by Mrs. Sheetal Bhalerao- Indirect Holding
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	1. 37.04% Shares of Listed Entity is held by Director and Promoter Mr. Yatin Gupte- Indirect Holding 2. 14.18% Shares of Listed Entity held by Mrs. Sheetal Bhalerao- Indirect Holding

A (3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions undertaken during the last financial year with the related party.
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	There were no transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter.
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	2000.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	4796.16%

4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	21.56%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	***FY 2024-2025 (INR in Lakhs)***
Turnover	9277.90
Profit After Tax	(1354.44)
Net worth	8024.47

A (5).

Basic details of the proposed transaction

S. No.	**Particulars of the information**	**Transaction 1**	**Transaction 2**	**Transaction 3**	**Transaction 4**	**Transaction 5**	**Transaction 6**
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of Goods	Purchase of Services	Sale of Goods	Sale of Services	Borrowing	Loans and Advances
2.	Details of each type of the proposed transaction	Purchase of frozen foods, ready-to-eat foods, beverages, spices, and condiments.	Purchase of, Business Support Services, Rent Services, Commission Services etc	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	Taking Borrowing for Business Purpose	Giving Loans and Advances for Business Purpose
3.	Tenure of the proposed transaction (tenure	12 Months (F.Y. 2026-27)					

<table>
<tr><td></td><td>in number of years or months to be specified)</td><td colspan="6"></td></tr>
<tr><td>4.</td><td>Whether omnibus approval is being sought?</td><td colspan="6">YES</td></tr>
<tr><td>5.</td><td>Value of the proposed transaction during a financial year.
If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td>250 Lakhs
Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.</td><td>250 Lakhs
Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.</td><td>250 Lakhs
Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.</td><td>250 Lakhs
Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.</td><td>500 Lakhs
Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.</td><td>500 Lakhs
Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.</td></tr>
<tr><td>6.</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity</td><td colspan="4">The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.</td><td>The proposed transaction pertains to borrowing from a related party to meet the Company’s financial requirements, including working capital and business operations. The borrowing is undertaken on arm’s length basis and ensures timely availability of funds, which is in the interest of the Company.</td><td>The proposed transaction pertains to providing loans and advances to a related party to support its operational and business requirements. The transaction is undertaken on an arm’s length basis and is expected to generate growth and financial benefits for the Company at Group level, thereby being in the interest of the listed entity.</td></tr>
<tr><td>7.</td><td>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or</td><td colspan="6">None of the Listed Entity’s Director /Promoter/ KMP have any interest, direct or indirect, in any of the proposed transactions except to the extent of their shareholding in Wardwizard Foods & Beverages Limited which as on December 31, 2025 was as follows:</td></tr>
</table>

	indirectly. J. Name of the director /Promoter/ KMP	1.Yatin Gupte- Director and Shareholder in Related Party Entity 2. Sheetal Bhalerao-Director and Promoter in Related Party Entity
	b. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	1. Yatin Gupte- 6,29,52,106 Shares 2. Sheetal Bhalerao- 3,39,76,053
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable.
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

B (1).

Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3	Transaction 4
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for this purpose.			
2.	Basis of determination of price.	The proposed transactions with the Related Party are undertaken in the ordinary course of business and are determined on an Arm's Length Basis, comparable to terms applicable to unrelated third parties in the Healthcare and Medicines Supply Industry. The pricing is based on prevailing market rates, industry benchmarks, and commercially negotiated terms, ensuring fairness and compliance with applicable regulatory provisions.			
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are*				

	extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

B (2).

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

S. No.	Particulars of the information	Transaction 6
1.	Source of funds in connection with the proposed transaction.	The Financial Assistance is provided/would be provided from the internal accruals/own fund/funds raised through issue of equity shares/debt instruments or inter corporate loans of the company.
2.	Where any financial indebtedness is incurred to give loan, inter- corporate deposit or advance, specify the following:	
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	As may be Mutually agreed upon.
	c. Tenure	As may be Mutually agreed upon.
	d. Other details	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Unsecured Working Capital Loan/ Term Loan for the tenure as mutually agreed between the parties. Interest rate will be in line with prevailing bank lending rates.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%-14%
5.	Maturity / due date	As may be Mutually agreed upon.
6.	Repayment schedule & terms	As may be Mutually agreed upon.
7.	Whether secured or unsecured?	Unsecured.
8.	If secured, the nature of security & security coverage ratio	NA

9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/requirements/exigencies/Expansion/Growth of the related party.

B (5)

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 5
1.	Material covenants of the proposed transaction	The borrowing shall be undertaken from a related party engaged in the Manufacturing and Trading of frozen foods, ready-to-eat foods, beverages, spices, and condiments. The loan shall be unsecured in nature and shall not carry any restrictive financial covenants. The listed entity shall be obligated to service interest decided mutually and repay the principal amount in accordance with the agreed tenure. The lender shall not have any rights to participate in management or impose operational restrictions on the listed entity.
2.	Interest rate	Interest shall be charged at a fixed rate of 12% (Twelve Percent) per annum on the outstanding loan amount. Interest shall be payable as mutually agreed between the parties. The interest rate may be revised from time to time as mutually agreed upon by both parties.
3.	Cost of borrowing	The cost of borrowing shall be 12% per annum. The interest rate may be revised from time to time as mutually agreed upon by both parties and accordingly borrowing cost will be revised. Since the borrowing is unsecured and from a related party, no security creation cost is involved. Any incidental documentation or administrative expenses, if applicable, shall be borne by the borrower.
4.	Maturity / due date	The maturity period shall be determined mutually agreed upon by both the parties.
5.	Repayment schedule & terms	The repayment terms shall be mutually agreed upon by both the parties and shall be structured in the best interest of the listed entity.
6.	Whether secured or unsecured	The borrowing is Unsecured in nature.
7.	If secured, the nature of security & security coverage ratio	Not Applicable, since the borrowing is unsecured.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized by the listed entity for healthcare business operations including expansion of medical facilities, capital expenditure, working capital requirements, and general corporate purposes.

C (155)

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

S. No.	Particulars of the information	Transaction 6

1.	Latest credit rating of the related party	NA
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **In addition, state the following:** cc) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; dd) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; ee) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; ff) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	NA NO NO NO NO
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C (4).

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 5
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	Total Existing Debt: ₹ 1,185.40 Lakhs Total Equity (Equity + Reserves & Surplus): ₹ (311.29) Lakhs Debt to Equity Ratio: (3.81) : 1 (Negative ratio due to negative net worth as per last audited financial statements.)
	b. After transaction	To be determined after execution of the transaction

2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	EBITDA: ₹ (177.88) Lakhs Annual Interest Obligation (Existing): ₹ 55.14 Lakhs DSCR = (177.88 / 55.14) = (3.23) times (Negative DSCR due to negative EBITDA.)
	b. After transaction	To be determined after execution of the transaction

Annexure XI

A(1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Yatin Sanjay Gupte- HUF
2.	Country of incorporation of the related party	Not Applicable
3.	Nature of business of the related party	Not Applicable

A**(2)**

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Mr. Yatin Gupte is Director and Promoter of Listed Entity
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NIL
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL

	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	37.04% Shares of Listed Entity is held by Director and Promoter Mr. Yatin Gupte- Indirect Holding

A(3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions undertaken during the last financial year with the related party.
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	There were no transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	500.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	1199.04%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	NA
6.	Financial performance of the related party for the immediately preceding financial year: **Particulars** — ***FY 2024-2025 (INR in Lakhs)*** Turnover — NA Profit After Tax — NA Net worth — NA	

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Transaction 1	Transaction 2
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Borrowing	Loans and Advances
2.	Details of each type of the proposed	Taking Borrowing for Business Purpose	Giving Loans and Advances for Business Purpose

	transaction		
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months (F.Y. 2026-27)	
4.	Whether omnibus approval is being sought?	YES	
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	250 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	250 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transaction pertains to borrowing from a related party to meet the Company's financial requirements, including working capital and business operations. The borrowing is undertaken on arm's length basis and ensures timely availability of funds, which is in the interest of the Company.	The proposed transaction pertains to providing loans and advances to a related party to support its operational and business requirements. The transaction is undertaken on an arm's length basis and is expected to generate growth and financial benefits for the Company at Group level, thereby being in the interest of the listed entity.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. K. Name of the director /Promoter/ KMP	Mr. Yatin Gupte, Director of the Listed Entity, holds a direct interest in the Listed Entity by virtue of his position as Director and Promoter therein. Accordingly, he may be deemed to be interested in the proposed transaction to the extent of such direct interest. 1. Yatin Gupte- Director, Promoter and Shareholder of Listed Entity.	
	B. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	1. Yatin Gupte- 90750 Shares	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable.	
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.	

B(2).

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

S. No.	Particulars of the information	Transaction 2
1.	Source of funds in connection with the proposed transaction.	The Financial Assistance is provided/would be provided from the internal accruals/own fund/funds raised through issue of equity shares/debt instruments or inter corporate loans of the company.
2.	Where any financial indebtedness is incurred to give loan, inter- corporate deposit or advance, specify the following:	
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	As may be Mutually agreed upon.
	c. Tenure	As may be Mutually agreed upon.
	d. Other details	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Unsecured Working Capital Loan/ Term Loan for the tenure as mutually agreed between the parties. Interest rate will be in line with prevailing bank lending rates.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%-14%
5.	Maturity / due date	As may be Mutually agreed upon.
6.	Repayment schedule & terms	As may be Mutually agreed upon.
7.	Whether secured or unsecured?	Unsecured.
8.	If secured, the nature of security & security coverage ratio	NA
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/requirements/exigencies/Expansion/Growth of the related party.

B (5)

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 1
1.	Material covenants of the proposed transaction	The borrowing shall be undertaken from HUF of Director and Promoter of the listed entity. The loan shall be unsecured in nature and shall not carry any restrictive financial covenants. The listed entity shall be obligated to service interest decided mutually and repay the principal amount in accordance with the agreed tenure. The lender shall not have any rights to participate in management or impose operational restrictions on the listed

		entity.
2.	Interest rate	Interest shall be charged at a fixed rate of 12% (Twelve Percent) per annum on the outstanding loan amount. Interest shall be payable as mutually agreed between the parties. The interest rate may be revised from time to time as mutually agreed upon by both parties.
3.	Cost of borrowing	The cost of borrowing shall be 12% per annum. The interest rate may be revised from time to time as mutually agreed upon by both parties and accordingly borrowing cost will be revised. Since the borrowing is unsecured and from a related party, no security creation cost is involved. Any incidental documentation or administrative expenses, if applicable, shall be borne by the borrower.
4.	Maturity / due date	The maturity period shall be determined mutually agreed upon by both the parties.
5.	Repayment schedule & terms	The repayment terms shall be mutually agreed upon by both the parties and shall be structured in the best interest of the listed entity.
6.	Whether secured or unsecured	The borrowing is Unsecured in nature.
7.	If secured, the nature of security & security coverage ratio	Not Applicable, since the borrowing is unsecured.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized by the listed entity for healthcare business operations including expansion of medical facilities, capital expenditure, working capital requirements, and general corporate purposes.

C (162)

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

S. No.	Particulars of the information	Transaction 4
1.	Latest credit rating of the related party	NA
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	NA
	In addition, state the following:	
	gg) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	NO
	hh) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	NO
	ii) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	NO
	jj) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the	NO

	Insolvency and Bankruptcy Code, 2016.	
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C (4).

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 4
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	Total Existing Debt: ₹ 1,185.40 Lakhs Total Equity (Equity + Reserves & Surplus): ₹ (311.29) Lakhs Debt to Equity Ratio: (3.81) : 1 (Negative ratio due to negative net worth as per last audited financial statements.)
	b. After transaction	To be determined after execution of the transaction
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	EBITDA: ₹ (177.88) Lakhs Annual Interest Obligation (Existing): ₹ 55.14 Lakhs DSCR = (177.88 / 55.14) = (3.23) times (Negative DSCR due to negative EBITDA.)
	b. After transaction	To be determined after execution of the transaction

Annexure XII

A(1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Wardwizard Foundation
2.	Country of incorporation of the related party	Not Applicable
3.	Nature of business of the related party	Trust

A **(2)**

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Mr. Mr. Yatin Gupte is Trustee in Related Party
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NIL
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	37.04% Shares of Listed Entity is held by Director and Promoter Mr. Yatin Gupte

A(3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions undertaken with the related party in the Last Financial Year.
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Rs. 7.72 Lakhs Advanced received by the listed entity from the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	1000.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	2398.08%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA

5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	66.66%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	***FY 2024-2025 (INR in Lakhs)***
Turnover	15.00
Profit After Tax	(49.60)
Net worth	(256.33)

A(5).

Basic details of the proposed transaction

S. No.	**Particulars of the information**	**Transaction 1**	**Transaction 2**	**Transaction 3**	**Transaction 4**	**Transaction 5**
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of Services	Sale of Goods	Sale of Services	Borrowing	Loans and Advances
2.	Details of each type of the proposed transaction	Purchase of Advertisement Services, Any Business Support Service etc	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	Taking Borrowing for Business Purpose	Giving Loans and Advances for Business Purpose
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months (F.Y. 2026-27)				
4.	Whether omnibus approval is being sought?	YES				
5.	Value of the proposed transaction during a financial year.	100 Lakhs	250 Lakhs	250 Lakhs	200 Lakhs	200 Lakhs

	If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.			The proposed transaction pertains to borrowing from a related party to meet the Company's financial requirements, including working capital and business operations. The borrowing is undertaken on arm's length basis and ensures timely availability of funds, which is in the interest of the Company.	The proposed transaction pertains to providing loans and advances to a related party to support its operational and business requirements. The transaction is undertaken on an arm's length basis and is expected to generate growth and financial benefits for the Company at Group level, thereby being in the interest of the listed entity.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. L. Name of the director /Promoter/ KMP	Mr. Yatin Gupte, Director and Promoter of the Listed Entity is trustee in Related Party. Accordingly, he may be deemed to be interested in the proposed transaction to the extent of such indirect interest. 1. Yatin Gupte- Director, Promoter and Shareholder of Listed Entity.				
	B. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	1. Yatin Gupte- 90750 Shares				
8.	A copy of the valuation or other external party report, if any, shall be placed before	Not Applicable.				

	the Audit Committee.	
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

B (1).

Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for this purpose.		
2.	Basis of determination of price.	The proposed transactions with the Related Party are undertaken in the ordinary course of business and are determined on an Arm's Length Basis, comparable to terms applicable to unrelated third parties in the related Industry. The pricing is based on prevailing market rates, industry benchmarks, and commercially negotiated terms, ensuring fairness and compliance with applicable regulatory provisions.		
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable		
	a. Amount of Trade advance			
	b. Tenure			
	c. Whether same is self-liquidating?			

B(2).

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

S. No.	Particulars of the information	Transaction 5
1.	Source of funds in connection with the proposed transaction.	The Financial Assistance is provided/would be provided from the internal accruals/own fund/funds raised through issue of equity shares/debt instruments or inter corporate loans of the company.
2.	Where any financial indebtedness is incurred to give loan, inter- corporate deposit or advance, specify the following:	
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	As may be Mutually agreed upon.
	c. Tenure	As may be Mutually agreed upon.
	d. Other details	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Unsecured Working Capital Loan/ Term Loan for the tenure as mutually agreed between the parties. Interest rate will be in line with prevailing bank lending rates.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%-14%
5.	Maturity / due date	As may be Mutually agreed upon.
6.	Repayment schedule & terms	As may be Mutually agreed upon.
7.	Whether secured or unsecured?	Unsecured.
8.	If secured, the nature of security & security coverage ratio	NA
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Funds shall be utilized towards meeting the operational cash-flows and/or business bjectives/requirements/exigencies/Expansion/Growth of the related party.

B(5)

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 4
1.	Material covenants of the proposed transaction	The borrowing shall be undertaken from Related Party of the listed entity. The loan shall be unsecured in nature and shall not carry any restrictive financial covenants. The listed entity shall be obligated to service interest decided mutually and repay the principal amount in accordance with the agreed tenure. The lender shall not have any rights to participate in

		management or impose operational restrictions on the listed entity.
2.	Interest rate	Interest shall be charged at a fixed rate of 12% (Twelve Percent) per annum on the outstanding loan amount. Interest shall be payable as mutually agreed between the parties. The interest rate may be revised from time to time as mutually agreed upon by both parties.
3.	Cost of borrowing	The cost of borrowing shall be 12% per annum. The interest rate may be revised from time to time as mutually agreed upon by both parties and accordingly borrowing cost will be revised. Since the borrowing is unsecured and from a related party, no security creation cost is involved. Any incidental documentation or administrative expenses, if applicable, shall be borne by the borrower.
4.	Maturity / due date	The maturity period shall be determined mutually agreed upon by both the parties.
5.	Repayment schedule & terms	The repayment terms shall be mutually agreed upon by both the parties and shall be structured in the best interest of the listed entity.
6.	Whether secured or unsecured	The borrowing is Unsecured in nature.
7.	If secured, the nature of security & security coverage ratio	Not Applicable, since the borrowing is unsecured.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized by the listed entity for healthcare business operations including expansion of medical facilities, capital expenditure, working capital requirements, and general corporate purposes.

C(170)

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

S. No.	Particulars of the information	Transaction 5
1.	Latest credit rating of the related party	NA
2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **In addition, state the following:** kk) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; ll) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; mm) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; nn) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the	NA NO NO NO NO

	Insolvency and Bankruptcy Code, 2016.	
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C(4).

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 4
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	Total Existing Debt: ₹ 1,185.40 Lakhs Total Equity (Equity + Reserves & Surplus): ₹ (311.29) Lakhs Debt to Equity Ratio: (3.81) : 1 (Negative ratio due to negative net worth as per last audited financial statements.)
	b. After transaction	To be determined after execution of the transaction)
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	EBITDA: ₹ (177.88) Lakhs Annual Interest Obligation (Existing): ₹ 55.14 Lakhs DSCR = (177.88 / 55.14) = (3.23) times

		(Negative DSCR due to negative EBITDA.)
	b. After transaction	To be determined after execution of the transaction

Annexure XIII

A(1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Wardwizard Property Holding Pvt Ltd
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	The Company is engaged in property holding and real estate-related activities and property related services.

A **(2)**

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Mr. Yatin Gupte is Director and shareholder of Related Entity
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	60% shares held by Yatin Gupte in Related Entity
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	37.04% Shares of Listed Entity is held by Director and Promoter Mr. Yatin Gupte- Indirect Holding

A (3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions undertaken with the related party during previous financial year.
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	There were no transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	1100.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes

3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	2637.89%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	NA
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	***FY 2024-2025 (INR in Lakhs)***
Turnover	0.00
Profit After Tax	6.06
Net worth	5.06

A(5).

Basic details of the proposed transaction

S. No.	**Particulars of the information**	**Transaction 1**	**Transaction 2**	**Transaction 3**	**Transaction 4**	**Transaction 5**
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of Services	Sale of Goods	Sale of Services	Borrowing	Loans and Advances
2.	Details of each type of the proposed transaction	Purchase of Rent of Property and related services	Sale of Medicines, Ayurvedic Medicines, Any Goods Related to Healthcare Business etc	Sale of Professional Services, Consultancy Services, Healthcare Related Services etc	Taking Borrowing for Business Purpose	Giving Loans and Advances for Business Purpose
3.	Tenure of the proposed transaction (tenure in number of years or	12 Months (F.Y. 2026-27)				

	months to be specified)					
4.	Whether omnibus approval is being sought?	YES				
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	600 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	50 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	50 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	200 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.	200 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.			The proposed transaction pertains to borrowing from a related party to meet the Company's financial requirements, including working capital and business operations. The borrowing is undertaken on arm's length basis and ensures timely availability of funds, which is in the interest of the Company.	The proposed transaction pertains to providing loans and advances to a related party to support its operational and business requirements. The transaction is undertaken on an arm's length basis and is expected to generate growth and financial benefits for the Company at Group level, thereby being in the interest of the listed entity.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. M. Name of the director/Promoter/	Mr. Yatin Gupte, Director and Shareholder of the Related Entity, holds a direct interest in the Listed Entity by virtue of his position as Director and Promoter therein. Accordingly, he may be deemed to be interested in the proposed transaction to the extent of such direct interest. 1. Yatin Gupte- Director, Promoter and Shareholder of Listed Entity.				

	KMP	
	B. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	1. Yatin Gupte- 6000 Shares
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable.
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

B (1).

Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Transaction 1	Transaction 2	Transaction 3
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for this purpose.		
2.	Basis of determination of price.	The proposed transactions with the Related Party are undertaken in the ordinary course of business and are determined on an Arm's Length Basis, comparable to terms applicable to unrelated third parties in the related Industry. The pricing is based on prevailing market rates, industry benchmarks, and commercially negotiated terms, ensuring fairness and compliance with applicable regulatory provisions.		
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*) , if any, proposed to be extended to the related	Not Applicable		

	party in relation to the transaction, specify the following:	
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

B (2).

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

S. No.	Particulars of the information	Transaction 5
1.	Source of funds in connection with the proposed transaction.	The Financial Assistance is provided/would be provided from the internal accruals/own fund/funds raised through issue of equity shares/debt instruments or inter corporate loans of the company.
2.	Where any financial indebtedness is incurred to give loan, inter- corporate deposit or advance, specify the following:	
	a. Nature of indebtedness	NA
	b. Total cost of borrowing	As may be Mutually agreed upon.
	c. Tenure	As may be Mutually agreed upon.
	d. Other details	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Unsecured Working Capital Loan/ Term Loan for the tenure as mutually agreed between the parties. Interest rate will be in line with prevailing bank lending rates.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%-14%
5.	Maturity / due date	As may be Mutually agreed upon.
6.	Repayment schedule & terms	As may be Mutually agreed upon.
7.	Whether secured or unsecured?	Unsecured.
8.	If secured, the nature of security & security coverage ratio	NA
9.	The purpose for which the funds will be utilized by the ultimate beneficiary	Funds shall be utilized towards meeting the operational cash-flows and/or business objectives/requirements/exigencies/Expansion/Growth of the

	of such funds pursuant to the transaction.	related party.

B(5)

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 4
1.	Material covenants of the proposed transaction	The borrowing shall be undertaken entity engaged and property related services business. The loan shall be unsecured in nature and shall not carry any restrictive financial covenants. The listed entity shall be obligated to service interest decided mutually and repay the principal amount in accordance with the agreed tenure. The lender shall not have any rights to participate in management or impose operational restrictions on the listed entity.
2.	Interest rate	Interest shall be charged at a fixed rate of 12% (Twelve Percent) per annum on the outstanding loan amount. Interest shall be payable as mutually agreed between the parties. The interest rate may be revised from time to time as mutually agreed upon by both parties.
3.	Cost of borrowing	The cost of borrowing shall be 12% per annum. The interest rate may be revised from time to time as mutually agreed upon by both parties and accordingly borrowing cost will be revised. Since the borrowing is unsecured and from a related party, no security creation cost is involved. Any incidental documentation or administrative expenses, if applicable, shall be borne by the borrower.
4.	Maturity / due date	The maturity period shall be determined mutually agreed upon by both the parties.
5.	Repayment schedule & terms	The repayment terms shall be mutually agreed upon by both the parties and shall be structured in the best interest of the listed entity.
6.	Whether secured or unsecured	The borrowing is Unsecured in nature.
7.	If secured, the nature of security & security coverage ratio	Not Applicable, since the borrowing is unsecured.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds shall be utilized by the listed entity for healthcare business operations including expansion of medical facilities, capital expenditure, working capital requirements, and general corporate purposes.

C(178)

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

S. No.	Particulars of the information	Transaction 5
1.	Latest credit rating of the related party	NA

2.	Default on borrowings, ***if any***, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. **In addition, state the following:** oo) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; pp) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; qq) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; rr) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	NA NO NO NO NO
	FY 20xx-20xx	
	FY 20xx-20xx	
	FY 20xx-20xx	

C(4).

Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Transaction 4
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	Total Existing Debt: ₹ 1,185.40 Lakhs Total Equity (Equity + Reserves & Surplus): ₹ (311.29) Lakhs Debt to Equity Ratio: (3.81) : 1 (Negative ratio due to negative net worth as per last audited financial statements.)
	b. After transaction	To be determined after execution of the transaction
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	EBITDA: ₹ (177.88) Lakhs Annual Interest Obligation (Existing): ₹ 55.14 Lakhs

		DSCR = (177.88 / 55.14) = (3.23) times (Negative DSCR due to negative EBITDA.)
	b. After transaction	To be determined after execution of the transaction

Annexure XIV

A (1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	MS. RAJBALA KIRORIWAL
2.	Country of incorporation of the related party	Not Applicable
3.	Nature of business of the related party	Not Applicable

A (2)

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Company Secretary and Compliance Officer
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NIL
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL

A (3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions undertaken with the related party by the listed entity or subsidiary with the related party during the last financial year.
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Salary Paid: Rs. 80,000/-
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A (4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	10.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	23.98%

4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	NA
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	***FY 2024-2025 (INR in Lakhs)***
Turnover	NA
Profit After Tax	
Net worth	

A (5).

Basic details of the proposed transaction

S. No.	**Particulars of the information**	**Transaction 1**
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of Services
2.	Details of each type of the proposed transaction	Salary
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months (F.Y. 2026-27)
4.	Whether omnibus approval is being sought?	YES
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	10 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.

7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. N. Name of the director /Promoter/ KMP	Miss. Rajbala Kiroriwal is Company Secretary and Compliance Officer of the Listed Entity 1. Ms. Rajbala Kiroriwal
	B. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	Not Applicable
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable.
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

B(1).

Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Transaction 1
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for this purpose.
2.	Basis of determination of price.	The proposed transactions with the Related Party are undertaken in the ordinary course of business and are determined on an Arm's Length Basis, comparable to terms applicable to unrelated third parties in the related Industry. The pricing is based on prevailing market rates, industry benchmarks, and commercially negotiated terms, ensuring fairness and compliance with applicable regulatory provisions.
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	
	b. Tenure	

	c. Whether same is self-liquidating?	

Annexure XV

A(1)

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	MR. YUVRAJ PRIYADARSHI
2.	Country of incorporation of the related party	Not Applicable
3.	Nature of business of the related party	Not Applicable

A (2)

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary[1] (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Chief Executive Officer/Additional Director
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NIL
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NIL

A(3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions undertaken with the related party by the listed entity or subsidiary with the related party during the last financial year.
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	There were no transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A(4).

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	50.00 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	119.90%

4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	NA
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	***FY 2024-2025 (INR in Lakhs)***
Turnover	NA
Profit After Tax	
Net worth	

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Transaction 1
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of Services
2.	Details of each type of the proposed transaction	Salary/Remuneration
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months (F.Y. 2026-27)
4.	Whether omnibus approval is being sought?	YES
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	50 Lakhs Not applicable since these are recurring transactions and approval is being sought only for financial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Board considers that the proposed related party transactions are in the ordinary course of business and at arm's length basis and play a vital role in the growth of business operations of the listed entity.

7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. O. Name of the director /Promoter/ KMP	Mr. Yuvraj Priyadarshi is Chief Executive Officer of Listed Entity 2. Mr. Yuvraj Priyadarshi
	B. Shareholding of the director /Promoter/ KMP, whether direct or indirect, in the related party	Not Applicable
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable.
9.	Other information relevant for decision making.	Not Applicable as the all the information required for informed decision making is disclosed.

B(1).

Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Transaction 1
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for this purpose.
2.	Basis of determination of price.	The proposed transactions with the Related Party are undertaken in the ordinary course of business and are determined on an Arm's Length Basis, comparable to terms applicable to unrelated third parties in the related Industry. The pricing is based on prevailing market rates, industry benchmarks, and commercially negotiated terms, ensuring fairness and compliance with applicable regulatory provisions.
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

Place: Vadodara
Date: 23th March 2026

By Order of the Board
For WARDWIZARD HEALTHCARE LIMITED

RAJBALA KIRORIWAL
Digitally signed by RAJBALA KIRORIWAL
Date: 2026.03.24 20:57:46 +05'30'

Rajbala Kiroriwal
Company Secretary & Compliance Officer
Membership No: A51986

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