

BROACH LIFECARE HOSPITAL LIMITED

CIN: L86100GJ2023PLC140499

REGD OFFICE: 501, 5TH FLOOR, CORPORATE HOUSE, ABOVE BHARUCH ORTHOPAEDIC HOSPITAL, R K
CASTA, BHARUCH-392001, GUJARAT, INDIA

EMAIL ID: info@maplehospital.in, CONTACT NO.:+91 9429187226

Website: www.maplehospital.in

Date: 03/09/2025

Corporate Relations Department
BSE Limited
Floor 25, P. J. Towers,
Dalal Street,
Mumbai- 400001, Maharashtra
Thru: BSE Listing Centre

Sub: Notice convening the 2nd Annual General Meeting (“AGM”) and Annual Report 2024-25

Scrip code: 544231, ISIN: INE0SFZ01018, Symbol: BROACH

The 2nd AGM of the Company will be held on Tuesday September 30, 2025 at 11.30 a.m. IST through Video Conferencing (“VC”)/ Other Audio Visual Means (“OAVM”). Pursuant to Regulation 34(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), we are submitting herewith the Annual Report 2024-25 containing the Notice convening the 2nd AGM for the financial year 2024-25 which is being sent through electronic mode to the Members, who have registered their e-mail addresses with the Company/Depositories. The Annual Report 2024-25 containing the Notice is also uploaded on the Company’s website www.maplehospital.in.

This is for your information and records.

For BROACH LIFECARE HOSPITAL LIMITED

Dr. Jaykumar Narendra Vyas
Managing Director
DIN: 08736387
Place: Bharuch



BROACH LIFECARE HOSPITAL LIMITED

CIN: L86100GJ2023PLC140499

2nd Annual Report 2024-25

REGISTERED OFFICE

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

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



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CORPORATE INFORMATION

BOARD OF DIRECTORS

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

CHIEF FINANCIAL OFFICER

Mrs. Urvi Mrunal Hindia

COMPANY SECRETARY & COMPLIANCE OFFICER

Mrs. Swati Sharma

STATUTORY AUDITOR

K. K. Haryani & Co.,

Chartered Accountants

D-205/206, Second Floor, R K Casta, B/H Patel Super Market,
Station Road, Bharuch 392 001, Gujarat.

INTERNAL AUDITOR

R. M. Hariyani & Co.

Chartered Accountants

26, Sindhunagar Society,
Station Road, Bharuch-392001, Gujarat.

SECRETARIAL AUDITOR

N R Shah & Co.,

Company Secretaries

FF-103, Saraswati Complex, 39, Sampatrao Colony,
Alkapuri, Vadodara – 390007, Gujarat.

REGISTRAR AND TRANSFER AGENT

Kfin Technologies Limited

301, The Centrium, 3rd Floor, 57, Lal Bahadur Shastri Road,
Nav Pada, Kurla (West), Mumbai – 400070, Maharashtra, India.
Contact: 022-46170911

Email: einward.ris@kfintech.com Website: www.kfintech.com

REGISTERED OFFICE :

501, 5th Floor, Corporate House,
Above Bharuch Orthopaedic Hospital, R K Casta, Bharuch, Gujarat, India, 392001
EMAIL ID: info@maplehospital.in, CONTACT NO.: +91 9429187226
Website: www.maplehospital.in



BROACH LIFECARE HOSPITAL LIMITED

NOTICE

To,
The Member(s),
Broach Lifecare Hospital Limited
(Formerly known as Broach Lifecare Hospital Private Limited)

Notice is hereby given that the 2nd Annual General Meeting (AGM) of the Members of Broach Lifecare Hospital Limited will be held on Tuesday, September 30, 2025 at 11.30 a.m. through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM"). The venue of the meeting shall be deemed to be the registered office of the Company at 501, 5th Floor, Corporate House, Above Bharuch Orthopaedic Hospital, R K Casta, Bharuch, Gujarat, India, 392001:

Ordinary business:

1. To consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2025, together with the Reports of the Board of Directors and the Auditors thereon.

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

"RESOLVED THAT the Audited Standalone Financial Statements of the Company for the Financial Year ended March 31, 2025, along with the Board's Report and the Auditor's Report thereon, as circulated to the members, be and are hereby considered and adopted."

2. To appoint a Director in place of Mrs. Dhyuti Krupesh Joshi, (DIN: 08736388), who retires by rotation, and being eligible, offers herself for re-appointment as a Director liable to retire by rotation and in this regard,

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

"RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013 and rules made thereunder, Mrs. Dhyuti Krupesh Joshi, (DIN: 08736388), who retires by rotation at this meeting, be and is, hereby re-appointed as a Director of the Company."



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Special business:

3. To approve Material Related party Transaction with Dr. Jaykumar Narendra Vyas, Managing Director (Dr. Vyas's Heart Hospital)

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

"RESOLVED THAT pursuant to the applicable provisions of the Companies Act, 2013 read with the rules framed thereunder and SEBI Listing Regulations (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force, if any) and pursuant to approval and recommendation of the Audit Committee and the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into and / or carrying out fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with Dr. Jaykumar Narendra Vyas (Managing Director) (Dr. Vyas's Heart Hospital), a related party of the Company, as per the details set out in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s), undertaken directly by the Company may exceed the prescribed thresholds as per provisions of the provisions of the Companies Act, 2013 and SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby severally authorised to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts / arrangements / transactions, settle all questions, difficulties or doubts that may arise in this regard."

**For & on behalf of Board of Directors of
M/s. BROACH LIFECARE HOSPITAL LIMITED**

Regd office:

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

Date: 29/08/2025

Place: Bharuch

Sd/-
JAYKUMAR NARENDRA VYAS
DIN: 08736387
Managing Director

Sd/-
SHACHI JAYKUMAR VYAS
DIN: 09063799
Whole-time director



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Notes:

1. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (the Act"), setting out material facts concerning the business under Item No. 3 of the accompanying Notice, is annexed hereto and forms part of this Notice. The Board of Directors of the Company at its meeting held on 29th August, 2025, considered that the business under Item No. 3 being considered unavoidable, be transacted at the 2nd AGM of the Company
2. The Ministry of Corporate Affairs, Government of India ("MCA") has vide its circular No. 9/2024 dated 19th September, 2024, read with circulars dated 8th April 2020, 13th April 2020, 5th May 2020, 13th January 2021, 8th December 2021, 14th December 2021, 5th May, 2022, 28th December 2022 and 25th September 2023, and other circulars issued in this respect ("MCA Circulars") has permitted, inter-alia, holding of the AGM through Video Conferencing/ Other Audio-Visual Means ("VC/ OAVM") facility on or before September 30, 2025, in accordance with the requirements provided in paragraphs 3 and 4 of the MCA General Circular No. 20/2020. In compliance with the provisions of the Companies Act, 2013 ('Act'), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and MCA Circulars, the 2nd AGM of the Company is being held through VC / OAVM. The deemed venue for the 2nd AGM shall be the Registered Office of the Company.
3. In terms of the MCA Circulars, physical attendance of members has been dispensed with and therefore, there is no requirement of appointment of proxies. Accordingly, the facility of appointment of proxies by members under Section 105 of the Act will not be available for the 2nd AGM. However, in pursuance of Section 112 and Section 113 of the Act, representatives of the members, who are Bodies Corporate / Institutional shareholders, may attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting. Institutional / Corporate shareholders (i.e. other than individuals, HUF, NRI, etc.) are required to send a scanned copy (PDF / JPG Format) of their respective Board or governing body Resolution / Authorization etc., authorizing their representative to attend the AGM through VC / OAVM on their behalf and to vote through remote e-voting. The said Resolution / Authorization shall be sent to the Company by e-mail on its registered e-mail address at info@maplehospital.in with a copy marked to evoting@nsdl.co.in.
4. Since the AGM is being held through VC/ OAVM facility, the Route Map is not annexed in this Notice.
5. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel,



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the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

6. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
7. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.
8. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.maplehospital.in. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
9. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.
10. Electronic copy of the Annual Report for the financial year 2024-25 is being sent to all the members whose email addresses are registered with the Company/Depository Participant(s) for communication purposes unless any member has requested for a hard copy of the same.

Electronic copy of the Notice of the 2nd AGM of the Company, inter-alia, indicating the process and manner of electronic voting ("e-voting") is being sent to all the members whose email addresses are registered with the Company/ Depository Participants(s) for communication purposes unless any member has requested for a hard copy of the same.

In case any member is desirous of obtaining hard copy of the Annual Report for the financial year 2024-25 and Notice of the 2nd AGM of the Company, may send request to the Company's email address at info@maplehospital.in mentioning the folio no./ DP ID and Client ID.

11. The details required under Regulation 36(3) of the SEBI Listing Regulations, 2015 and Secretarial Standards on General Meetings (SS- 2) issued by the Institute of Company



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Secretaries of India, in respect of Directors seeking appointment / re-appointment at this AGM form part of the Notice.

REGISTRATION OF EMAIL IDs AND UPDATION OF DETAILS

Members, whose email address, bank account details or mobile number is not registered with the Company or with their respective Depository Participant(s) ['DPs'], and who wish to receive the Notice of the 2nd AGM and the Annual Report for the financial year 2024-25 and all other communication sent by the Company, from time to time, can get their email address, bank account details and mobile number registered by following the steps as given below:

For members holding in physical mode - Members are requested to either dematerialise their holdings or furnish relevant Investor Service Request Forms (ISR-1 and ISR-2) for registering their email addresses and mobile numbers and to update their bank details for receiving dividend, if any, with the Company's Registrar and Share Transfer Agent, M/s. Kfin Technologies Limited. The above forms are available on the Company's website at www.maplehospital.in and on RTA's website at <https://ris.kfintech.com/clientservices/isc/isrforms.aspx>

For members holding in dematerialized mode – Member has to enter the demat account number (DPID & Client ID) to register Email & Mobile. Updation of Bank details for members holding shares in dematerialized mode is not permitted and the same has to be routed through their concerned depository participant.

- Members are requested to note that the Company's equity shares are under compulsory demat trading for all class of investors, as per the provisions of SEBI circular dated May 29, 2000. In view of above, members are advised in their own interest to dematerialize the shares held by them in physical form to avoid inconvenience and avail various benefits of dematerialization.
- As per SEBI Notification No. SEBI/LAD-NRO/GN/2018/24 dated June 8, 2018 and further amendment vide Notification No. SEBI/LAD-NRO/GN/2018/49 dated November 30, 2018, requests for effecting transfer of securities (except in case of transmission or transposition of securities) shall not be processed unless the securities are held in the dematerialized form with the depositories. The Equity Shares of the Company are eligible for transfer only in dematerialized form. Therefore, the Shareholders are requested to take action to dematerialize their Equity Shares held in the Company promptly.
- As per SEBI Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2021/655 dated November 3, 2021, and clarification vide Circular No. SEBI/HO/MIRSD/MIRSD-RTAMB/P/CIR/2021/687 dated December 14, 2021, read with SEBI Circular No. SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023, SEBI has



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mandated furnishing of PAN, Address with PIN code, Email address, Mobile No., Bank Account details, Specimen Signature and Nomination by holders of physical securities to the RTA at the earliest. Subject to these circulars, until submission and verification of the above details of such physical shareholders, RTAs are not allowed to process any request for physical holding.

INSPECTION OF DOCUMENTS:

The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained in terms of Section 189 of the Act, and the relevant documents referred to in the Notice will be available electronically for inspection by the members during the AGM on the Company's website www.maplehospital.com in the Investors' section.

All documents referred to in the Notice will also be available electronically for inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to info@maplehospital.in.

The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) for participating in the securities market. Members holding shares in electronic form are therefore requested to submit their self-attested PAN to their Depository Participant (DP) with whom they are maintaining demat accounts, if not submitted already. Members holding shares in physical form are required to complete their KYC related formalities as per SEBI circulars by submission of applicable Investor Service Request (ISR) Forms to M/s. Kfin Technologies Limited, if not submitted already.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING 2ND ANNUAL GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on Saturday, 27th September, 2025 at 09:00 A.M. and ends on Monday, 29th September, 2025 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Tuesday 23rd September, 2025, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Tuesday 23rd September, 2025.

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

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

Step 1: Access to NSDL e-Voting system

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



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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.	- For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. - Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. - 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 - Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a



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	Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store  Google Play  
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.



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	3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

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

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

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



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

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

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use 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



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- number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
- (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on "[Forgot User Details/Password?](#)" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) [Physical User Reset Password?](#)" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

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

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

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.



General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to nrshahoffice@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 Mahatre at evoting@nsdl.com

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

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



BROACH LIFECARE HOSPITAL LIMITED

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

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

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

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at info@maplehospital.in. The same will be replied by the company suitably.
6. Members who would like to express their views/ask questions as a speaker at the Meeting may pre-register themselves by sending a request from their registered e-mail address mentioning their names, DP ID and Client ID/ folio number, PAN and



BROACH LIFECARE HOSPITAL LIMITED

mobile number at info@maplehospital.in, between 7th September, 2025 (9.00 a.m. IST) and 15th September, 2025 (5.00 p.m. IST). Only those Members who have pre-registered themselves as a speaker will be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of questions and number of speakers, depending upon availability of time as appropriate for smooth conduct of the AGM.



Explanatory Statement

The following explanatory statement pursuant to Section 102(1) of the Act, sets out all material facts relating to the special business mentioned in the accompanying notice of the AGM.

Item No. 3

As per provisions Companies Act, 2013 and The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 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. As per Company's Related party policy, 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, exceed(s) 10% of the annual consolidated turnover as per the last audited financial statements of the listed entity.

The Company proposes to enter into certain related party transaction(s) as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s), are expected to cross the applicable materiality thresholds as mentioned above. Accordingly, prior approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the Company. All the said transactions shall be in the ordinary course of business of the Company and on an arm's length basis.

The Audit Committee has, on the basis of relevant details provided by the management, as required by the law, at its meeting held on May 30, 2025, reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business of the Company.

Your Board of Directors considered the same and recommends passing of the resolutions contained in Item Nos. 3 of this Notice.

Information of said Material Related Party Transactions by the Company is provided herein below:



BROACH LIFECARE HOSPITAL LIMITED

Sn	Particulars	Details
1	Name of the related party and its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	Dr. Jaykumar Narendra Vyas (Dr. Vyas's Heart Hospital), Promoter and Managing Director of the company
2	Type, tenure, material terms and particulars	Purchase of medical equipment – Cath Lab Machine along with accessories, supporting devices, and spare parts of Allengers Medical Systems Limited. One-time purchase transaction Equipment to be supplied by the Related Party at a price comparable to prevailing market rate. Order for the said equipment has been placed by Dr. Jaykumar Narendra Vyas (Dr. Vyas's Heart Hospital), on behalf of the Company, with Allengers Medical Systems Limited and made payment on behalf of the Company. The equipment shall be supplied by Allengers Medical Systems Limited through Dr. Jaykumar Narendra Vyas (Dr. Vyas's Heart Hospital) to the Company. Standard commercial terms of Allengers Medical Systems Limited regarding delivery, warranty, installation shall apply . Transaction to be carried out on an arm's length basis, in the ordinary course of business.
3	Value of the transaction	Upto Rs. 155.00 Lakhs



BROACH LIFECARE HOSPITAL LIMITED

4	The percentage of the listed entity's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction	48.75% of Annual Turnover of company for FY 2024-25
5	If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary:	
	i) details of the source of funds in connection with the proposed transaction;	Not Applicable
	ii) where any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments, • nature of indebtedness; • cost of funds; and • tenure;	Not Applicable
	iii) applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; and	Not Applicable
	iv) the purpose for which the funds will be utilised by the ultimate beneficiary of such funds pursuant to the RPT	Not Applicable
6	Justification as to why the RPT is in the interest of the listed entity	In order to facilitate the timely procurement of the equipment and for compliance of Hospital Empanelment Guideline for Cardiology and Cardio Vascular Thoracic Surgery (CVTS) Speciality under AB PMJAY MA Yojana issued by Govt. of Gujarat, Dr. Jaykumar Narendra Vyas (Dr. Vyas's Heart Hospital), a related party, placed the order with Allengers Medical Systems Limited and made payment on behalf



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		of the Company. The equipment shall be supplied by Allengers Medical Systems Limited through Dr. Jaykumar Narendra Vyas to the Company. The transaction is therefore categorized as a related party transaction owing to the involvement of Dr. Jaykumar Narendra Vyas (Dr. Vyas's Heart Hospital). The purchase price is comparable to prevailing market rates and the transaction is being undertaken on an arm's length basis, in compliance with the applicable provisions of the Companies Act, 2013 and other relevant regulatory requirements. The proposed transaction enables the Company to ensure timely procurement of the equipment while maintaining compliance.
7	Any valuation or other external report relied upon by the listed entity in relation to the transactions	Not applicable
8	Any other information that may be relevant	Pursuant to the objects of the issue, the Company had proposed to utilize part of the proceeds towards the purchase of a Cath Lab Machine along with accessories and relevant supporting devices and parts, to be procured from Allengers Medical Systems Limited, a third-party supplier, for an estimated amount of ₹225.00 Lakhs. Subsequently, in order to facilitate the timely procurement of the equipment and for compliance of Hospital Empanelment Guideline for Cardiology and Cardio Vascular



BROACH LIFECARE HOSPITAL LIMITED

	Thoracic Surgery (CVTS) Speciality under AB PMJAY MA Yojana issued by Govt. of Gujarat,, Dr. Jaykumar Narendra Vyas (Dr. Vyas's Heart Hospital), a related party, placed the order with Allengers Medical Systems Limited and made payment of Rs. 155.00 Lakhs on behalf of the Company. The equipment shall be supplied by Allengers Medical Systems Limited through Dr. Jaykumar Narendra Vyas (Dr. Vyas's Heart Hospital) to the Company. Transaction will be at cost. The Company has made payment of Rs. 23.15 Lakhs directly to the third party supplier. The transaction is therefore categorized as a related party transaction owing to the involvement of Dr. Jaykumar Narendra Vyas (Dr. Vyas's Heart Hospital). The purchase price is comparable to prevailing market rates and the transaction is being undertaken on an arm's length basis, in compliance with the applicable provisions of the Companies Act, 2013 and other relevant regulatory requirements. Accordingly, the utilization of issue proceeds will involve reimbursement/payment to the related party towards the cost of the Cath Lab Machine and its accessories, supporting devices, and spare parts procured from Allengers Medical Systems Limited, subject to necessary approvals and disclosures as required under law.
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BROACH LIFECARE HOSPITAL LIMITED

		The proposed transaction enables the Company to ensure timely procurement of the equipment while maintaining compliance with its stated objects of the issue. All relevant / important information forms part of this Statement setting out material facts pursuant to Section 102(1) of the Companies Act, 2013
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As per the SEBI Listing Regulations, all related parties of the Company, whether or not a party to the proposed transaction(s), shall abstain from voting on the said resolution.

The Board recommends passing of the Ordinary Resolutions as set out in Item nos. 3 of this Notice, for approval by the Members of the Company.

Dr. Jaykumar Narendra Vyas, Mrs. Dhyuti Krupesh Joshi and Mrs. Shachi Jaykumar Vyas and their relatives are deemed to be concerned or interested in resolutions no. 3 of this Notice.

None of the other Directors, Key Managerial Personnel of the Company and their respective relatives, are in any way, concerned or interested, financially or otherwise, except to the extent of their shareholding in the Company, if any, in the proposed resolutions, as set out in Item no. 3 of this Notice.

**For & on behalf of Board of Directors of
M/s. BROACH LIFECARE HOSPITAL LIMITED**

Regd office:

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

Date: 29/08/2025

Place: Bharuch

Sd/-
JAYKUMAR NARENDRA VYAS
DIN: 08736387
Managing Director

Sd/-
SHACHI JAYKUMAR VYAS
DIN: 09063799
Whole-time director



ANNEXURE TO ITEM NO. 2 OF THE NOTICE

Details of Director seeking appointment/re-appointment at the 2nd Annual General Meeting (Pursuant to Regulation 36(3) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with clause no. 1.2.5 of Secretarial Standards:

Item no. 2 Profile of Director:

Name of Director	DHYUTI KRUPESH JOSHI
DIN	08736388
Nationality	Indian
Date of Birth	15/10/1978
Date of First Appointment	05/10/2023
Experience	Around 7 years of experience in medical and healthcare
Terms and Conditions of appointment / Re-appointment including remuneration, if any	Re-appointment as a retiring Director as per item no. 2 of the notice.
No. of Board meetings attended during the year	11/11
Nature of Expertise in specific functional areas	Medical and healthcare
Qualification	B.A.M.S. (Bachelor of Ayurvedic Medicine and Surgery)
Disclosure of relationship with other Directors, Manager and other Key Managerial Personnel of the Company	Sister of Dr. Jaykumar Narendra Vyas, Managing Director and Promoter Sister in law of Dr. Shachi Jaykumar Vyas, Whole Time Director and Promoter
Directorship held in other public companies in India	NA
Membership of committees held in other public companies in India	NA
Listed entities from which he has resigned / ceased from the Directorship on completion of term, in the past	NA



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three years	
No. of equity shares held in the Company	18

**For & on behalf of Board of Directors of
M/s. BROACH LIFECARE HOSPITAL LIMITED**

Regd office:

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

Date: 29/08/2025

Place: Bharuch

Sd/-

JAYKUMAR NARENDRA VYAS

DIN: 08736387

Managing Director

Sd/-

SHACHI JAYKUMAR VYAS

DIN: 09063799

Whole-time director



BROACH LIFECARE HOSPITAL LIMITED

Board's Report

To

The Members of

M/s. BROACH LIFECARE HOSPITAL LIMITED

Your Directors have pleasure in presenting the 2nd Board's Report together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial period ended 31st March, 2025.

FINANCIAL HIGHLIGHTS

The Company's performance during the financial year ended March 31, 2025 as compared to the previous financial year is summarized below:

(Amount in Lakhs)

Particulars	2024-25	2023-24
Net Sales / Income from Business Operations	317.94	260.58
Other Income	4.58	0.00
Total Income	322.52	260.58
Less: Expenses	250.91	167.24
Profit / Loss before tax and Extra Ordinary / Exceptional Items	71.61	93.34
Less: Extra Ordinary / Exceptional Items	0.00	0.00
Profit Before Tax	71.61	93.34
Less: Current Income Tax	15.88	21.00
Less: Previous period Adjustment of Income Tax	0.00	0.00
Less: Deferred Tax	2.14	2.58
Net Profit After Tax	53.59	69.76

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

During the period under review, the Company has earned Rs. 317.94 Lakhs as revenue from operations as compared to 260.58 Lakhs for the previous year. However, the net profit for the period under review has been Rs. 71.61 Lakhs as compared to 69.76 Lakhs for the previous year. Your Directors are continuously looking for avenues for future growth of the Company. They are working on enhancing revenues and profitability of the company. It will now be the Company's endeavor to improve on it in the years ahead. The Company got listed on SME platform of BSE Limited during the year.



CHANGE IN NATURE OF BUSINESS:

The Company is primarily engaged in the activities of healthcare services. During the period under review, there was no change in nature of business of the Company.

DIVIDEND

With a view to conserve the resources for future prospect and growth of the Company, the Board of Directors of the Company have not recommended any Dividend on Equity Shares of the Company. Dividend Distribution policy is uploaded on website at www.maplehospital.in.

ANNUAL RETURN

Pursuant to the provisions of Section 134(3)(a) of the Companies Act, 2013, the Annual Return for the financial year ended March 31, 2024 is available on the website of the Company at www.maplehospital.in, under the section 'Investor Relations'.

TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

It is not proposed to transfer any amount to reserves out of the profits earned during FY 2024-25.

INFORMATION ABOUT SUBSIDIARY/ JOINT VENTURE/ ASSOCIATE COMPANY

The Company does not have any Subsidiary, Joint venture or Associate Company. No Company has become or ceased to be subsidiary, Joint Venture or Associate Company during the period under the review.

CORPORATE SOCIAL RESPONSIBILITY:

The provision of Section 135 of Companies Act, 2013 and rules made thereunder are not applicable to our Company for the financial year ended 31st March, 2025.

CORPORATE GOVERNANCE:

Pursuant to Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance under Regulation 27(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall not apply to our Company. Therefore, the Company has not provided a separate report on Corporate Governance.



TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

During the year, there was no unpaid/unclaimed Dividend declared and paid last year, the provisions of Section 125 of the Companies Act, 2013 do not apply.

MATERIAL CHANGES AND COMMITMENTS

Except as disclosed elsewhere in this report, no material changes and commitments which could affect the Company's financial position, have occurred between the end of the financial year of the Company and date of this report.

MEETINGS OF THE BOARD OF DIRECTORS

During the Financial Period 2024-25, the Company held 11 (Eleven) board meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of Companies Act, 2013 were adhered to while considering the time gap between two meetings.

Sr. No	Date of Board Meeting	Board Strength	Number of Directors present
1	02/04/2024	5	5
2	22/05/2024	5	5
3	24/05/2024	5	5
4	15/06/2024	5	5
5	04/07/2024	5	5
6	15/07/2024	5	5
7	06/08/2024	5	5
8	19/08/2024	5	5
9	30/10/2024	5	5
10	14/11/2024	5	5
11	13/03/2025	5	5

Sr. No	Name	No. of Board meeting Entitled to attend	No. of Board meeting Attended
1.	Dr. Jaykumar Narendra Vyas	11	11
2.	Dr. Shachi Jaykumar Vyas	11	11
3.	Mrs. Dhyuti Krupesh Joshi	11	11
4.	Mr. Mehul Narendrakumar Hingu	11	11
5.	Mr. Shrikrishna Ramesh Chaudhari	11	11



Meetings of Stakeholder Relationship Committee

The Stakeholder Relationship Committee of the Board met 1 time during the Financial Period under review as follows:

S. No.	Date of Committee Meeting	Number of members of Committee	Number of members who attended the Committee Meeting
1.	13/03/2025	3	3

Meetings of Audit Committee

The Audit Committee of the Board met 10 times during the Financial Period under review as follows:

S. No.	Date of Committee Meeting	Number members of Committee	Number of members who attended the Committee Meeting
1.	02/04/2024	3	3
2.	22/05/2024	3	3
3.	15/06/2024	3	3
4.	04/07/2024	3	3
5.	15/07/2024	3	3
6.	06/08/2024	3	3
7.	19/08/2024	3	3
8.	30/10/2024	3	3
9.	14/11/2024	3	3
10.	13/03/2025	3	3

Meetings of Nomination and Remuneration Committee Meeting

The Nomination and remuneration Committee of the Board met 2 times during the Financial Period under review as follows:

S. No.	Date of Committee Meeting	Number of members of Committee	Number of members who attended the Committee Meeting
1.	02/04/2024	3	3
2.	13/03/2025	3	3



MEETINGS OF THE MEMBERS

During the Financial Period 2024-25, the Company held 1 (One) general meetings of the members which is summarized below.

SN	Date of Meeting	Type of Meeting	Members Strength	No. of Members Present
1.	01/07/2024	Annual General Meeting	8	7

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) In the preparation of the annual accounts for the Financial period ended on 31st March, 2025, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial period and of the profit and loss of the company for that period;
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- (f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.



RELATED PARTY TRANSACTIONS

All the related party transactions entered by the Company were at arms' length and in the ordinary course of business. Transactions with related parties are conducted in a transparent manner with the interest of the Company and Stakeholders as utmost priority. The material contracts or arrangements entered into during the Financial Period 2024-25 are disclosed in Form AOC-2 annexed herewith as **Annexure: 1**. The details of all related party transactions are disclosed in Notes to Financial Statements.

PARTICULARS OF EMPLOYEES AND REMUNERATION

Disclosure with respect to the remuneration of Directors and employees as required under Section 197 of the Companies Act and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 has been provided in **Annexure 2** attached herewith and forms part of this Report. The information required pursuant to Section 197 of the Companies Act read with Rule 5(2) & (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company is provided in a separate exhibit which is available on the website of the Company www.maplehospital.in, under the section 'Investor Relations', and is also available for inspection by the Members up to the date of the ensuing Annual General Meeting.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management Discussion and Analysis report has been separately furnished in the Annual Report and forms a part of the Annual Report. Same is annexed as **Annexure- 3**.

AUDITORS

Statutory Auditor

Present statutory Auditor M/s. K. K. Haryani & Co., Chartered Accountants (FRN: 121950W) were reappointed at first Annual general meeting held on 1st July, 2024 to hold office till conclusion of Sixth Annual General meeting of the company. The Statutory Auditors have confirmed that they are not disqualified to continue as Statutory Auditors and are eligible to hold office as Statutory Auditors of your Company. The company had received eligibility certificate from the auditor.



Internal Auditor's appointment

M/s. R. M. Hariyani & Co, Chartered Accountant (Firm Registration No. 147657W), Bharuch, Internal Auditor of the Company in pursuance of Section 138 of the Companies Act, 2013, and applicable provisions of Listing Regulations for the Financial Year 2024-25, in the Board meeting held on Thursday, November 14, 2024.

Secretarial Auditor's appointment

M/s. N R Shah & Co, Practicing Company Secretary, Vadodara as Secretarial Auditor of the Company in pursuance to the provisions of the section 204 of the Companies Act, 2013 for the Financial Year 2024-25, in the Board meeting held on Thursday, November 14, 2024.

STATUTORY AUDITORS' REPORT

The auditor's report does not contain any qualification, reservation or adverse remark or disclaimer or modified opinion.

SECRETARIAL AUDIT REPORT FOR THE YEAR ENDED MARCH 31, 2025

As required under provisions of Section 204 of the Companies Act, 2013, the reports in respect of the Secretarial Audit for FY 2024-25 carried out by M/s. N R Shah & Co, Practicing Company Secretaries, in Form MR-3 forms part to this report and annexed as **Annexure-4**. The said report does not contain any adverse observation or qualification or modified opinion except comments non filing of Form MGT 14 & CHG 1. No charge instrument is executed by the Bank for such Overdraft facility. The Company is taking required steps to fulfill the requirement of Companies Act, 2013. Delay of 1 day for intimation of trading window closure was unintentional. Same was due to lack of clarity regarding appropriate platform or channel for submission of said intimation.

REPORTING OF FRAUD BY AUDITORS

During the period under review, statutory auditor has not reported under section 143 (12) of the Companies Act, 2013, any instances of fraud committed against the company by its officers or employees.

LOANS, GUARANTEES AND INVESTMENTS

Kindly refer the financial statements for the loans, guarantees and investments given/made by the Company as on March 31, 2025.



CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO:

A. Conservation of Energy, Technology Absorption

CONSERVATION OF ENERGY:

(i)	The steps taken or impact on conservation of energy.	The Company exercised the strict control in its operations to minimize the power cost and reduce the waste of energy.
(ii)	The steps taken by the company for utilizing alternate sources of energy.	N. A.
(iii)	The capital investment on energy conservation equipments.	N. A.

TECHNOLOGY ABSORPTION:

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

B. Foreign exchange earnings and Outgo

Particulars	Amount in Lakhs
Earnings	NIL
Outgo	NIL

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

DIRECTORS & KMP

During the period, the composition of the Board of Directors of your Company has been in conformity with the requirements of the Companies Act, 2013. The Board of Directors of the Company as on 31st March, 2025 consisted of 5 Directors. During the year, there



BROACH LIFECARE HOSPITAL LIMITED

was no change in constitution of Board of directors of the Company. There was no changes in KMP during the year.

Mrs. Shachi Jaykumar Vyas, Whole-Time Director of the company, was retired by rotation and was re-appointed as a director at the 1st Annual General Meeting of the Company held on July 1, 2024.

Mrs. Dhyuti Krupesh Joshi, Chairperson and Non-Executive Director of the Company, retire by rotation at the ensuing Annual General Meeting in terms of Section 152, and has offered herself for reappointment. The Board of Directors, based on the recommendation of the Nomination and Remuneration ("NRC") Committee, has recommended her re-appointment.

The resolution for the above reappointment of Director is incorporated in the Notice of the ensuing Annual General Meeting. In the opinion of the Board, all the Directors possess the requisite qualifications, experience, and expertise and hold high standards of integrity.

Composition of Board

The composition of the Board of Directors as on March 31, 2025 is as under:

Sr. No	Name	DIN	Date of Appointment	Designation
1.	Dr. Jaykumar Narendra Vyas	08736387	April 25, 2023	Managing Director
2.	Dr. Shachi Jaykumar Vyas	09063799	April 25, 2023	Whole-time Director
3.	Mrs. Dhyuti Krupesh Joshi	08736388	October 5, 2023	Chairman & Non-Executive Director
4.	Mr. Mehul Narendrakumar Hingu	10404685	December 9, 2023	Non-Executive Independent Director
5.	Mr. Shrikrishna Ramesh Chaudhari	10427970	December 15, 2023	Non-Executive Independent Director

Details of KMP as on March 31, 2025 is as under:

Sr. No	Name	Date of Appointment	Designation
1.	Urvi Mrunal Hindia	01/12/2023	Chief Financial Officer
2.	Swati Sharma	21/12/2023	Company Secretary and Compliance officer

DISCLOSURE OF COMPOSITION OF STAKEHOLDER RELATIONSHIP COMMITTEE:

The Company has constituted Stakeholder Relationship Committee (SRC) Committee on 21st December, 2023 and duly complied with the provisions of the Companies Act, 2013.



BROACH LIFECARE HOSPITAL LIMITED

The SRC Committee of the Board of the Company comprises of the following members as on 31st March, 2025:

Name of Director	Position in the Committee	Designation
Mr. Shrikrishna Ramesh Chaudhari	Chairperson	Non - Executive Independent Director
Dr. Jaykumar Narendra Vyas	Member	Managing Director
Dr. Shachi Jaykumar Vyas	Member	Whole-time Director

The Company Secretary of the Company act as a Secretary of the Committee.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE:

The provisions of Sec.177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2013 have now become applicable to the Company. The Company has constituted Audit Committee on 21st December, 2023. The Audit Committee constitution is as follows as on 31st March, 2025:

Name of Directors	Position in the Committee	Designation
Mr. Mehul Narendrakumar Hingu	Chairperson	Non - Executive Independent Director
Mr. Shrikrishna Ramesh Chaudhari	Member	Non - Executive Independent Director
Dr. Jaykumar Narendra Vyas	Member	Managing Director

The Company Secretary of the Company act as a Secretary of the Committee.

DISCLOSURE OF COMPOSITION OF NOMINATION AND REMUNERATION COMMITTEE:

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee has become applicable to the Company. Nomination and Remuneration Committee (NRC) of the Board has been constituted. The Company has constituted NRC Committee on 21st December, 2023. The NRC consists of the following Directors as on 31st March, 2025:

Name of Directors	Position in the Committee	Designation
Mr. Shrikrishna Ramesh Chaudhari	Chairperson	Non - Executive Independent Director
Mr. Mehul Narendrakumar Hingu	Member	Non - Executive Independent Director
Mrs. Dhyuti Krupesh Joshi	Member	Non - Executive Director and Chairperson

The Company Secretary of the Company act as a Secretary of the Committee.



Nomination and Remuneration Policy:

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

DECLARATION BY INDEPENDENT DIRECTORS:

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

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

FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS

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

ANNUAL EVALUATION OF DIRECTORS, COMMITTEE AND BOARD

The Nomination and Remuneration Committee of the Board has formulated a Performance Evaluation Framework, under which the Committee has identified criteria upon which every Director, every Committee, and the Board as a whole shall be evaluated. During the year under review the said evaluation had been carried out.



VIGIL MECHANISM FOR THE DIRECTORS AND EMPLOYEES

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

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

PREVENTION OF INSIDER TRADING

Pursuant to the provision of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015 and amendments thereto, the company has in place a code of conduct to regulate, monitor and report trading by insider for prohibition of Insider trading in the shares of the Company. The code inter alia prohibits purchase/ sale of shares of the Company by its Designated Persons and other connected persons while in possession of Unpublished Price Sensitive Information in relation to the Company and during the period when trading window is close.

The company has also formulated a Code of practices and procedures for fair disclosure of Unpublished Price Sensitive Information (UPSI) and said code is available on the website of the Company www.maplehospital.in.

DEPOSITS

During the year under review, your Company neither accepted any deposits nor there were any amounts outstanding at the beginning of the year which were classified as 'Deposits' in terms of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules, 2014 and hence, the requirement for furnishing of details of deposits which are not in compliance with the Chapter V of the Companies Act, 2013 is not applicable.

COMPLIANCE WITH MATERNITY BENEFIT ACT, 1961

The Company has duly complied with the provisions of the Maternity Benefit Act, 1961 and the rules made thereunder, as applicable. The Company provides all applicable benefits to women employees in accordance with the said Act, including maternity leave, nursing breaks, and other prescribed entitlements. The Company is committed to ensuring a safe, inclusive, and supportive work environment for all employees, particularly women during and after maternity.



COMPLIANCE WITH THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

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

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

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

CHANGES IN SHARE CAPITAL STRUCTURE OF THE COMPANY

a. BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the period under review.

b. SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the period under review.

c. BONUS SHARES

The Company has not Bonus shares during the period under review.

d. EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

Authorized Capital and Changes thereon, if any.

During the year, there was no change in authorized share capital of the company.

Initial Public Offering (IPO) & Listing

During the year under review, the Company has issued and allotted 16,08,000 equity shares having face value of Rs. 10/- each ranking pari passu, through Initial Public Offerings on August 19, 2024. The equity shares of the Company (of face value Rs. 10/- each) were admitted and listed at SME Platform of BSE Limited w.e.f. August 21, 2024.



ORDER OF COURT

There are no significant and material orders passed by the Regulators, courts or Tribunals impacting the going concern status and Company's Operations in future.

COMPLIANCE OF SECRETARIAL STANDARDS

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

INTERNAL FINANCIAL CONTROLS

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. During the year under review, no material or serious observation has been received from the Statutory Auditors and the Internal Auditors of the Company on the inefficiency or inadequacy of such controls.

INTERNAL CONTROL SYSTEMS

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

MAINTENANCE OF COST RECORDS & COST AUDIT

The maintenance & audit of cost records under section 148 of the act is not applicable to the Company.

DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016

There are no proceeding, either filed the Company or filed against the company, pending under the insolvency and Bankruptcy Code, 2016 as amended, before National Company Law Tribunal or other courts during the period, 2024-25.



BROACH LIFECARE HOSPITAL LIMITED

DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS

During the period under the review, there has been no one time settlement of loan from banks and financial institution.

ACKNOWLEDGEMENT

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers and Shareholders during the period under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

**For & on behalf of Board of Directors of
M/s. BROACH LIFECARE HOSPITAL LIMITED**

Regd office:

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

Date: 30/05/2025

Place: Bharuch

Sd/-
JAYKUMAR NARENDRA VYAS
DIN: 08736387
Managing Director

Sd/-
SHACHI JAYKUMAR VYAS
DIN: 09063799
Whole-time director



BROACH LIFECARE HOSPITAL LIMITED

ANNEXURE - 1

FORM NO. AOC-2

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

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

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

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

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

Sl No.	Particulars	Details
A	Pan Number	AFRPV8692M
B	Name(s) of the related party	Jaykumar Narendra Vyas
C	Nature of relationship	Managing Director
D	Nature of contracts/ arrangements/ transactions	Taking premises on rent for use as registered office
E	Duration of the contracts/arrangements/transactions	Tenure: 2 years (upto December 31, 2025)
F	Salient terms of the contracts or arrangements or transactions including	The transactions carried at arms' length and in the ordinary course of



BROACH LIFECARE HOSPITAL LIMITED

	the value, if any:	business. Rent Rs. 0.15 Lakhs per month.
G	Date(s) of approval by the Board, if any	02/04/2024
H	Amount paid as advances, if any:	Security Deposit of Rs. 10 Lakhs given

SI No.	Particulars	Details
A	Pan Number	AFRPV8692M
B	Name(s) of the related party	Jaykumar Narendra Vyas
C	Nature of relationship	Managing Director
D	Nature of contracts/arrangements/transactions	Taking premises on rent for use as hospital at Bharuch
E	Duration of the contracts/arrangements/transactions	Tenure: 5 years (upto December 31, 2028)
F	Salient terms of the contracts or arrangements or transactions including the value, if any:	The transactions carried at arms' length and in the ordinary course of business. Rent Rs. 0.05 Lakhs per month
G	Date(s) of approval by the Board, if any	02/04/2024
H	Amount paid as advances, if any:	Security Deposit of Rs. 150 Lakhs given

SI No.	Particulars	Details
A	Pan Number	AFRPV8692M
B	Name(s) of the related party	Jaykumar Narendra Vyas
C	Nature of relationship	Managing Director
D	Nature of contracts/arrangements/transactions	Taking premises on rent for use as hospital at Ankleshwar
E	Duration of the contracts/arrangements/transactions	Tenure: 5 years (upto December 31, 2028)
F	Salient terms of the contracts or arrangements or transactions including the value, if any:	The transactions carried at arms' length and in the ordinary course of business. Rent Rs. 0.05 Lakhs per month
G	Date(s) of approval by the Board, if any	02/04/2024
H	Amount paid as advances, if any:	Security Deposit of Rs. 90 Lakhs given

SI No.	Particulars	Details
A	Pan Number	ABAPV9566D
B	Name(s) of the related party	Narendrakumar Vyas
C	Nature of relationship	Father of Directors Jaykumar Narendra Vyas and Dhyuti Krupesh Joshi



BROACH LIFECARE HOSPITAL LIMITED

D	Nature of contracts/arrangements/transactions	Salary
E	Duration of the contracts/arrangements/transactions	N. A. as ongoing contract / arrangement since 01/10/2023
F	Salient terms of the contracts or arrangements or transactions including the value, if any:	The transactions carried at arms' length and in the ordinary course of business. Rs. 0.20 Lakhs per month
G	Date(s) of approval by the Board, if any	02/04/2024
H	Amount paid as advances, if any:	0.00

**For & on behalf of Board of Directors of
M/s. BROACH LIFECARE HOSPITAL LIMITED**

Regd office:

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

Date: 30/05/2025

Place: Bharuch

Sd/-
JAYKUMAR NARENDRA VYAS

DIN: 08736387

Managing Director

Sd/-
SHACHI JAYKUMAR VYAS

DIN: 09063799

Whole-time director



BROACH LIFECARE HOSPITAL LIMITED

ANNEXURE - 2

Statement of Disclosure of Remuneration Pursuant to Section 197 of the Act and Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

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

Name of Director/KMP	Designation	Ratio of remuneration of each Director / CFO / Company Secretary to median remuneration of Employees	Percentage increase in Remuneration (%)
Jaykumar Narendra Vyas *	Managing Director	2.86	-
Shachi Jaykumar Vyas *	Whole-time Director	1.43	-
Urvi Hindia *	Chief Financial Officer	1.26	-
Swati Sharma *	Company Secretary and Compliance officer	1.31	-

* Remuneration received in FY 2024-2025 is not comparable with remuneration for FY 2023-2024 which was for part of the year and hence not stated.

B. the number of permanent employees on the rolls of company as on March 31, 2025: 18 (Eighteen)

C. The percentage increase in the median remuneration of employees in the financial year: 0%

D. Average percentile increase already made in the salaries of the employees other than the managerial personnel in last financial year and comparison with percentile increase in the managerial remuneration and justification thereof: 15%



BROACH LIFECARE HOSPITAL LIMITED

E. Affirmation that the remuneration is as per Remuneration Policy of the Company:

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

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

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

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

I. Top 10 employees in terms of remuneration drawn during the year

(Rs. In Lakhs)

Name of Employee	Designation	Remuneration Received	Nature of Employment	Qualification	Experience	Date of appointment	Age	Last Employment	% equity share held	Relative of Director (yes/No)
Dr Jaykumar Narendra Vyas	Managing Director	6.00	Permanent	Bachelor of Medicine and bachelor's of Surgery	12 yrs	25 th April, 2023	39	Proprietorship firm - Dr. Vyas's Heart Hospital	63.74 %	Yes
Krishna Pal	Patient Care	4.27	Permanent	B.H.M.S	1 yr	1 st June, 2024	26	-	-	No



BROACH LIFECARE HOSPITAL LIMITED

	Advisor		†							
Dr Shachi Jaykumar Vyas	Whole-Time Director	3.00	Permanent	bachelor's of medicine and bachelor's of surgery	12 yrs	25 th April, 2023	39	Dr. Vyas's Heart Hospital	0.01%	Yes
Swati Sharma	Company Secretary and Compliance officer	2.76	Permanent	CS	4 yrs	21 st December, 2023		Chemich laboratories limited	-	No
Shimoli Dalwadi	Accounts	2.70	Permanent	Diplo ma C.E	8 Yrs	1 st July, 2023	30	Dr. Vyas's Heart Hospital	-	No
Narendra Vyas	Administrator	2.40	Permanent	B.E. Electrical	11 yrs	1 st July, 2023	76	Dr. Vyas's Heart Hospital	0.00%	Yes
Urvi Hindia	CFO	2.33	Permanent	B.com	10 yrs	1 st December, 2023	37	Dr. Vyas's Heart Hospital	-	No
Pritesh Chauhan	Marketing	1.80	Permanent	B.Co m	3 yrs	1 st July, 2023	29	Dr. Vyas's Heart Hospital	-	No
Vaishali Kokani	Parame dical Staff	1.14	Permanent	Nursin g Course	5 yrs	1 st July, 2023	24	Dr. Vyas's Heart Hospital	-	No
Moyuddin Ganchi	Cath Lab	1.11	Permanent	Cath Lab	3 yrs	1 st Dec, 2024	29	INS PLUS Multi	-	No



BROACH LIFECARE HOSPITAL LIMITED

	Staff		†	Technician Course				super specialty Hospital		
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**For & on behalf of Board of Directors of
M/s. BROACH LIFECARE HOSPITAL LIMITED**

Regd office:

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

Date: 30/05/2025

Place: Bharuch

Sd/-

JAYKUMAR NARENDRA VYAS

DIN: 08736387

Managing Director

Sd/-

SHACHI JAYKUMAR VYAS

DIN: 09063799

Whole-time director



Annexure 3

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

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

Industry Structure and Development:

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

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

Overview of the Company:

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

OUR COMPETITIVE STRENGTHS:

We believe that we deliver cardiology & clinical excellence through quality healthcare service supported by a combination of experienced medical talent, strong clinical and



BROACH LIFECARE HOSPITAL LIMITED

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

OPPORTUNITIES:

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

Medical Tourism: With India emerging as a cost-effective and high-quality medical destination, the Company sees significant opportunities in attracting international patients seeking advanced healthcare services.

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

RISKS AND CONCERNS AND THREATS:

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

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

The availability and retention of qualified doctors, nurses, and healthcare professionals remain a significant challenge. Rising manpower costs and talent migration can affect service quality and operational efficiency.

The sector faces increasing competition from established hospital chains, diagnostic centers, and emerging healthcare startups. Price competitiveness and the need for continuous investment in infrastructure and technology may exert pressure on margins.



BROACH LIFECARE HOSPITAL LIMITED

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

Segment-wise or product-wise performance:

The Company currently has only one segment of business i.e., Healthcare Services

Outlook

The Indian healthcare industry continues to present significant growth opportunities driven by rising demand for quality healthcare, favorable demographics, and strong government focus on improving healthcare access. The Company is well-positioned to capitalize on these opportunities through its strategic initiatives in expanding service offerings, strengthening empanelments, and tapping into the growing potential of medical tourism.

While regulatory challenges, competitive pressures, and operational risks remain, the Company's emphasis on service quality, patient-centric care, and adoption of advanced technologies provides it with a strong foundation for sustainable growth. By building robust partnerships with insurers, corporates, and international healthcare facilitators, the Company aims to enhance patient reach and diversify revenue streams.

Looking ahead, the Company remains confident of delivering steady growth, strengthening its market position, and creating long-term value for its stakeholders through a balanced approach of innovation, quality care, and prudent risk management.

Internal control systems and their adequacy

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

Financial performance and operational performance

During financial year 2024-25, the Company continued its growth trajectory and registered improved performance in terms of revenue.



BROACH LIFECARE HOSPITAL LIMITED

There is a significant change in the key financial ratios for the year 2024-25 which are as below:

SR. No.	Ratios	Current Reporting Period	Previous Reporting Period	% of Change	Reason for variance
1	Current ratio	2.01	5.95	66.18%	Mainly on Account of increase in Current Assets.
2	Debt Equity Ratio	0.11	NA	N.A	N.A.
3	Debt Service coverage ratio	0.81	NA	N.A	N.A.
4	Return on Equity Ratio	0.02	0.26	N.A	N.A.
5	Inventory Turnover Ratio	0.33	NA	N.A	N.A.
6	Trade Receivables turnover ratio	1.76	17.07	89.66%	Mainly on Account of Increase in Sales.
7	Trade payables turnover ratio	1.19	203.08	99.41%	Mainly on Account of Increase in Purchase results in increase in creditors.
8	Net capital turnover ratio	2.08	2.38	12.47%	-
9	Net profit ratio	0.17	0.27	37.04%	Mainly on Account of Increase in Sales.
10	Return on Capital employed	0.08	0.17	53.55%	Mainly on Account of Increase in Sales.
11	Return on investment	0.17	N.A.	N.A.	N.A.
12	Interest Coverage Ratio	28.06	N.A.	N.A.	N.A.
13	Operating Profit Ratio	0.27	0.39	30.22%	Mainly on Account of Increase in Sales results in increase in Profit.
14	Return on Net Worth	0.06	0.13	55.13%	Mainly on Account of Increase in Sales results in increase in Profit.



BROACH LIFECARE HOSPITAL LIMITED

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

We believe that our employees are the backbone of our organization. We are committed to provide equal opportunities to all our employees and it emphasizes on welfare of its employees and it strives to engage and retain talented workforce at all levels. There exist peaceful and amicable relations with our employees. As on 31st March, 2025, there were total 18 (Eighteen) permanent employees on the pay roll of the Company.

Cautionary Statement:

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

**For & on behalf of Board of Directors of
M/s. BROACH LIFECARE HOSPITAL LIMITED**

Regd office:

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

Date: 30/05/2025

Place: Bharuch

Sd/-

JAYKUMAR NARENDRA VYAS

DIN: 08736387

Managing Director

Sd/-

SHACHI JAYKUMAR VYAS

DIN: 09063799

Whole-time director



Annexure 4

Form MR-3

SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

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

To,

The Members,

Broach Lifecare Hospital Limited

(Formerly known as Broach Lifecare Hospital Private Limited)

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

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Broach Lifecare Hospital Limited (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's Books, Papers, Minute Books, Forms and Returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that, in our opinion, the Company has, during the audit period covering the Financial Year ended on March 31, 2025 ("review period"), complied with the statutory provisions listed hereunder and also that the Company has proper Board-Processes and Compliance-Mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

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

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;



BROACH LIFECARE HOSPITAL LIMITED

- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2024; However, there were no actions /events pursuant to these regulations, hence not applicable.
 - (e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; However, there were no actions /events pursuant to these regulations, hence not applicable.
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - (g) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
 - (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; However, there were no actions /events pursuant to these regulations, hence not applicable. and
 - (i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; However, there were no actions /events pursuant to these regulations, hence not applicable.

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

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

During the review period, the Company has complied with the provisions of the applicable Acts, Rules, Regulations, Guidelines, Standards, etc. as mentioned above subject to the following observations.

1. During the review period, the Company has availed overdraft facility from the Bank. However, the Company has not filed Form CHG 1 (Sec. 77) and Form MGT 14 (Sec. 117) for such credit facility.
2. During the review period, there was delay of 1 day in intimation of trading window closure.



BROACH LIFECARE HOSPITAL LIMITED

We further report that;

- A. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the review period were carried out in compliance with the provisions of the Act;
- B. Adequate notice is given to all the Directors to schedule the Board Meetings, Agenda and detailed Notes on Agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarification on the Agenda items before the meeting and for meaningful participation at the meeting;
- C. As per the minutes of the meetings duly recorded and signed by the Chairman, the decisions of the Board were unanimous and no dissenting views have been recorded;
- D. There are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with all the applicable Laws, Rules, Regulations and Guidelines;
- E. During the review period, there were no specific instances / actions in the Company in pursuance of the above referred Laws, Rules, Regulations, Guidelines, Standards etc. having major bearing on the Company's affairs, however;
 - i. The Company was converted from a private limited company to public limited company and a fresh certificate of incorporation dated November 07, 2023 was issued by the Registrar of Companies, Gujarat, Ahmedabad.
 - ii. The Equity Shares of the Company have been listed on the BSE SME Platform of BSE Limited effective from August 21, 2024 pursuant to Initial Public Offer through Fresh Issue of Equity Shares.

Place: **Vadodara**

Date: **30/05/2025**

UDIN: **F010228G000516712**

For M/s. N R Shah & Co.
Company Secretary

Sd/-
Nikitaben Rashminkumar Shah
Proprietor
Membership # F10228
C.P. # 13310
P R # 3246/2023

Note: This report is to be read with our letter (Annexure A) of even date which is enclosed as forming integral part of this report.



Annexure A

May 30, 2025

To,

The Members,

Broach Lifecare Hospital Limited

(Formerly known as Broach Lifecare Hospital Private Limited)

501, 5th Floor, Corporate House,

Above Bharuch Orthopaedic Hospital,

R K Casta, Bharuch, Bharuch,

Gujarat, India, 392001.

Ref: Secretarial Audit Report dated May 30, 2025 pursuant to Section 204(1) of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

- A. Maintenance of secretarial records is the responsibility of management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
- B. We have followed the audit practices and the processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on the test basis to ensure that correct facts are reflected in secretarial records. We believe that the process and the practices we followed provided reasonable basis for our opinion.
- C. We have not received an Independent Auditor's Report and Audited Financial Statement for the financial year ended on March 31, 2025 and accordingly, we have relied upon the Unaudited Financial Statement and Management Representation provided by the Company on the matter.
- D. We have not verified the correctness and appropriateness of financial records and books of Accounts of the Company and have relied upon the Unaudited Financial Statement and Management Representation provided by the Company on the matter.
- E. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards, is the responsibility of management. Our examination was limited to the verification of procedures on test basis.



BROACH LIFECARE HOSPITAL LIMITED

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

Place: **Vadodara**

Date: **30/05/2025**

UDIN: **F010228G000516712**

**For M/s. N R Shah & Co.
Company Secretary**

Sd/-

**Nikitaben Rashminkumar Shah
Proprietor**

Membership # F10228

C.P. # 13310

P R # 3246/2023



INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF BROACH LIFECARE HOSPITAL LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of BROACH LIFECARE HOSPITAL LIMITED ("the company"), which comprise the Balance Sheet as at **31 March 2025**, the Statement of Profit and Loss, the Statement of Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, the profit and total comprehensive income and changes in equity for the year ended on that date.

Basis of Opinion

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

Key Audit Matters

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

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information obtained at the date of this auditors' report is Board's



BROACH LIFECARE HOSPITAL LIMITED

Report including Annexures to Board's Report, Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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

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

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

Management's Responsibility for the Standalone Financial Statements

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

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

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

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

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



BROACH LIFECARE HOSPITAL LIMITED

in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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



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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors as on 31 March, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2025, from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the Internal Financial Controls over financial reporting of the company and the operating effectiveness of such controls, refer our separate report in **Annexure B**.
- g) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. the Company does not have any pending litigations which would impact its financial position;
 - ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company; and
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested either from borrowed funds or share premium or any other sources or kind of funds by the Company to or in any other person or entity, including foreign entities ('Intermediaries'), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



BROACH LIFECARE HOSPITAL LIMITED

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

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

- v. The Company has not declared any dividend during the year, so provisions of section 123 of the Act, is not applicable.
- vi. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023.
- vii. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31st March, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

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

**Date: 30th May, 2025
Place: Bharuch**

Sd/-
**(CA. Kishor K. Haryani)
Proprietor
Membership # 110780
UDIN : 25110780BMHSRF1961**



ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

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

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

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

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

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

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

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

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

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

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

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

- V. Based on the audit procedures applied by us and according to the information and explanations provided by the management, the Company has not accepted deposits from public within the meaning of directives issued



BROACH LIFECARE HOSPITAL LIMITED

by the Reserve Bank of India and provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Rules framed thereunder are not applicable.

- VI.** As per information and explanation given by the management, maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 for the Company's activities. Hence, the provisions of clause 3(vi) of the Order are not applicable to the Company.
- VII.** (a) According to the records of the Company, the Company is regular in depositing undisputed statutory dues including Goods and Services Tax, Employees' Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Custom Duty, Excise Duty, Value Added Tax, Cess and any other statutory dues applicable to it.
(b) No undisputed amount payable in respect of Goods and Services Tax, Provident fund, Employees State Insurance, Income Tax, Service Tax, Sales Tax, Duty of Customs, Duty of Excise, Value Added Tax, Goods and Services Tax, Cess and other statutory dues were outstanding as on 31st March, 2025 for a period of more than six months from the date they became payable.
- VIII.** There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.
- IX.** (a) In our opinion, the Company has not defaulted in repayment of loans and other borrowings or in the payment of interest thereon to any lender during the year.
(b) The Company has not been declared willful defaulter by any bank or financial institution or any other lender.
(c) The Company did not have any term loans outstanding during the year hence, the requirement to report on clause (ix)(c) of the Order is not applicable to the Company.
(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
(e) On an overall examination of the financial statements of the Company, during the year, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
(f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.



BROACH LIFECARE HOSPITAL LIMITED

- X.** (a) According to the information and explanation given to us, the Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year under consideration.
- (b) During the year, the Company has made preferential allotment and has not been made private placement of shares or convertible debentures (fully or partly or optionally). The requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with.
- XI.** (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report
- (c) No Whistle blower complaints has been received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures.
- XII.** In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company and therefore the provisions of clause 3(xii) of the Order are not applicable to the company.
- XIII.** Based on the information and explanations given to us, the Company has complied with Section 177 and 188 of the Companies Act, 2013 wherever applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.
- XIV.** In our opinion and based on our examination, the Company does not have an internal audit system and is not required to have internal audit system as per the provision of the Companies Act, 2013. Hence, reporting under clause (xiv) (a) and (b) of the Order is not applicable.
- XV.** According to the information and explanations given to us, the company has entered into non-cash transactions with one of the directors during the year as per Business transfer agreement and the same has been complied with. The Company had obtained prior approval required for such arrangement by a resolution of the company in general meeting.
- XVI.** According to the information and explanation given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi) (a), (b), (c) and (d) of the Order is not applicable.
- XVII.** The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.



BROACH LIFECARE HOSPITAL LIMITED

- XVIII.** There has been no resignation of the previous statutory auditors of the Company during the year.
- XIX.** On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- XX.** Provisions of Section 135(5) are not applicable to the Company; hence reporting under this clause of the Order is not applicable for the year.

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

**Place: Bharuch
Date: 30th May, 2025**

**Sd/-
(CA. Kishor K. Haryani)
Proprietor
Membership # 110780
UDIN : 25110780BMHSRF1961**



ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

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

We have audited the internal financial controls over financial reporting of BROACH LIFECARE HOSPITAL LIMITED ("the Company") as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on



the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls Over Financial Reporting

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

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

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

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the



BROACH LIFECARE HOSPITAL LIMITED

Guidance Note on Audit of Internal Financial Controls Over Financial Reporting
issued by the Institute of Chartered Accountants of India.

Place: Bharuch
Date: 30th May, 2025

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

Sd/-
(CA. Kishor K. Haryani)
Proprietor
Membership # 110780
UDIN : 25110780BMHSRF1961

BROACH LIFECARE HOSPITAL LIMITED

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

BALANCE SHEET AS AT 31st MARCH, 2025

CIN: L86100GJ2023PLC140499

	Note No.	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
I EQUITY & LIABILITIES					
(1) SHAREHOLDERS' FUNDS :					
(a) Share Capital	02	607.04		446.24	
(b) Reserves & Surplus	03	329.42		100.68	
(c) Money received against Share Warrants		-	936.45	-	546.92
(2) SHARE APPLICATION MONEY PENDING FOR ALLOTMENT :			-		-
(3) NON CURRENT LIABILITIES :					
(a) Long - Term Borrowings		-		-	
(b) Deferred Tax Liabilities (Net)	04	4.73		2.58	
(c) Other Long - Term Liabilities		-		-	
(d) Long - Term Provisions		-	4.73	-	2.58
(4) CURRENT LIABILITIES :					
(a) Short - Term Borrowings	05	104.86		-	
(b) Trade Payables					
(A) total outstanding dues of micro enterprises and small enterprises	06	0.46			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	06	18.94		1.03	
(c) Other Current Liabilities				-	
(d) Short - Term Provisions	07	26.43	150.69	21.09	22.12
TOTAL			1,091.87		571.62
II ASSETS					
(1) NON CURRENT ASSETS :					
(a) Property, Plant and Equipment and Intangible Asset					
(i) Property, Plant and Equipment	08	156.56		129.59	
(ii) Intangible Assets		-		-	
(iii) Capital Work-in-progress		-		-	
(iv) Intangible Assets under Development		-		-	
(b) Non - Current Investments		323.61		-	
(c) Deferred Tax Assets (Net)		-		-	
(d) Long - Term Loans and advances	09	301.56		301.56	
(e) Other Non Current Assets	10	6.72	788.45	8.79	439.93
(2) CURRENT ASSETS :					
(a) Current Investments	11	-		-	
(b) Inventories	12	41.83		28.19	
(c) Trade Receivables	13	59.59		30.54	
(d) Cash and Cash Equivalents	14	19.63		7.34	
(e) Short - Term Loans and Advances	15	182.37		65.62	
(f) Other Current Assets		-	303.42	-	131.68
TOTAL			1,091.87		571.62
Notes to Accounts	01		-		-

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

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

Sd/-
(Proprietor - C.A. Kishor K. Haryani)
Membership No. : 110780
Bharuch : 30th May, 2025

UDIN: 25110780BMHSRF1961

For & on behalf of the Board of Directors

Sd/-
(Jaykumar Narendra Vyas , Managing Director)
(DIN : 08736387)

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

Sd/-
(Urvi M Hindia , CFO)
(PAN : AMDPH2372R)

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

BROACH LIFECARE HOSPITAL LIMITED

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

PROFIT AND LOSS ACCOUNT AS AT 31st MARCH, 2025

CIN: L86100GJ2023PLC140499

	Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
I Revenue from Operations	16	317.94	260.58
II Other Income	17	4.58	-
III Total Income (I + II)		322.52	260.58
IV EXPENSES			
(a) Cost of Material Consumed	18	46.85	43.56
(b) Purchase of Stock-in-Trade	19	48.81	
(c) Changes in Inventories of Finish Goods, Work-in-progress and stock-in trade	20	(23.64)	-
(d) Employee Benefit Expenses	21	72.98	50.65
(e) Financial Costs	22	2.65	0.11
(f) Depreciation and amortization expenses	09	13.10	9.16
(g) Other Expenses	23	90.16	63.77
Total Expenses		250.91	167.24
V <i>Profit before exceptional and extraordinary items and tax (III - IV)</i>		71.61	93.34
VI Exceptional Items		-	-
VII <i>Profit before extraordinary items and tax (V - VI)</i>		71.61	93.34
VIII Extraordinary Items		-	-
IX <i>Profit before tax (VII - VIII)</i>		71.61	93.34
X Tax Expenses			
(1) Current Tax		(15.88)	(21.00)
(2) Deferred Tax	05	(2.14)	(2.58)
XI Profit / (Loss) for the period from Continuing Operations		53.59	69.76
XII Profit / (Loss) from Discontinuing Operations		-	-
XIII Tax Expenses from Discontinuing Operations		-	-
XIV Profit / (Loss) for the period from Discontinuing Operations		-	-
XV Profit / (Loss) for the period (XI + XIV)		53.59	69.76
XVI Earning per share :			
(1) Basic		0.98	1.92
(2) Diluted		0.98	1.92
Notes to Accounts	01		

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

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

Sd/-
(Proprietor - C.A. Kishor K. Haryani)
Membership No. : 110780
Bharuch : 30th May, 2025

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For & on behalf of the Board of Directors

Sd/-
(Jaykumar Narendra Vyas , Managing Director)
(DIN : 08736387)

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

Sd/-
(Urvi M Hindia , CFO)
(PAN : AMDPH2372R)

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

BROACH LIFECARE HOSPITAL LIMITED
501, 5TH FLOOR, CORPORATE HOUSE ABOVE BHARUCH ORTHOPAEDIC HOSPITAL, R K CASTA, BHARUCH, GUJARAT, INDIA
392001
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2025

(Rs. In Lakhs)

PARTICULARS	AS AT 31.03.2025	AS AT 31.03.2024
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit (Before Taxation)	71.61	93.34
Add / (Less) Adjustment for :		
- Depreciation	13.10	9.16
- Interest Expenses	2.65	0.11
- Prior Period Item (Income)		
- Provision for diminution in value of investments		
- Provision for Gratuity		
- Provision for Taxation	(15.88)	(21.00)
- Provision for Post Retirement Benefits		
- Provision for Employee Family Benefit Scheme		
- Provision for Voluntary Retirement Scheme		
- Provision for Exchange Fluctuation		
- Provision for Wage Revision		
- Deferred Tax Liability / Asset		
- Deferred Revenue Expenditure	-	-
(Charged - off during the year)		
- Profit on sale of Fixed Assets		
- Interest Income		
- Dividend Income		
Operating Profit before Working Capital Changes		
Adjustment for :		
- Increase / (Decrease) in Inventories	(13.64)	(28.19)
- Increase / (Decrease) in Trade Receivable	(29.05)	(30.54)
- Increase / (Decrease) in Short Term Loans and Advances	(116.75)	(65.62)
- Increase / (Decrease) in Current Assets	-	
- Increase / (Decrease) in Other Non Current Assets	2.07	(8.79)
- Increase / (Decrease) in Current Investments	-	
- Increase / (Decrease) in Non Current Investments		
- Increase / (Decrease) in Long Term Loans and Advances	-	(301.56)
- Increase / (Decrease) in Current Liabilities and Provisions	23.72	22.12
- Increase / (Decrease) in Non Current Liabilities and Provisions	-	
- Deferred Revenue Expenditure (Additions)	-	
Cash generated from Operations	(62.18)	(330.96)
Direct Taxes Paid (Net of Tax Refund)		
Cash Flow before Prior Period	(62.18)	(330.96)
Prior Period items		
Net cash Flow from Operating Activities "A"	(62.18)	(330.96)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
- Purchase of Fixed Assets (Conversion)	(40.08)	(138.75)
- Fixed Assets Sold / Discarded		
- Sale of Capital Power Plant		
- Sale / Lease of Houses		
- Purchase / Sale of Investment (Net)	(323.61)	
- Acquisition of Subsidiary		
- Loans and advances to Subsidiary		
- Interest Received		
NET CASH FLOW FROM INVESTING ACTIVITIES "B"	(363.69)	(138.75)

PARTICULARS	AS AT 31.03.2025	AS AT 31.03.2024
C. CASH FLOW FROM FINANCING ACTIVITIES :		
- Increase / (Decrease) in Reserves and Surplus (Share Premium)	175.15	30.92
- Increase in Borrowings (Net)	104.86	
- Loans to Subsidiary and Other Companies		
- Increase in Share Capital	160.80	446.24
Less : Interest and Finance Charges paid	(2.647)	(0.11)
Less : Deferred Revenue Expenditure (P & P Expenses)		
NET CASH FLOW FROM FINANCING ACTIVITIES "C"	438.16	477.05
Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	12.29	7.34
Cash and Cash Equivalents as at 31st March, 2024 (Opening Balance)	7.34	-
Cash and Cash Equivalents as at 31st March, 2025 (Closing Balance)	<u>19.63</u>	<u>7.34</u>

Notes :

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

	31.03.2025	31.03.2024
- Cash and Bank Balances	19.63	7.34
- Deposits with Financial Institution	-	-

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

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

Sd/-

(Proprietor - C.A. Kishor K. Haryani)
Membership No. : 110780
Bharuch : 30th May, 2025

For & on behalf of the Board of Directors

Sd/-
(Jaykumar Narendra Vyas , Managing Director)
(DIN : 08736387)

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

Sd/-
(Urvi M Hindia , CFO)
(PAN : AMDPH2372R)

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



Notes to the Standalone Financial Statement

NOTE – 1

Notes to the Standalone Financial Statements for the year ended 31st March, 2025

Company Overview:

These financial statements comprise financial statements of Broach Lifecare Hospital Limited ("the Company") for the year ended on 31st March, 2025. Company was originally incorporated on 25th April 2023 as BROACH LIFECARE HOSPITAL PRIVATE LIMITED, then after name of the company was changed to BROACH LIFECARE HOSPITAL LIMITED under the provisions of the Companies Act, 2013 with the Registrar of Companies, Ahmedabad, Gujarat. Registration certificate pursuant to name change has been issued on 7th November, 2023.

The Company is primarily engaged in business of healthcare services.

(A) SIGNIFICANT ACCOUNTING POLICIES:

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

(a) Property, Plant and Equipment and Depreciation:

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

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

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



BROACH LIFECARE HOSPITAL LIMITED

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

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

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

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

- Intangible Assets

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

There is no such Intangible Asset during the year.

(b) Use Of Estimates:

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

(c) Revenue Recognition:

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

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



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

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

(d) Salaries, Wages etc.:

Short-term employee benefits:

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

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

The company accounts for salaries are on accrual basis.

(e) Borrowing Costs:

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

(f) Taxes on Income:

- i. Tax Expenses are accounted in the same period to which the revenue and expenses relate. Provision for current income tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the prevailing tax laws. The differences between the taxable income and the net profit or loss before tax for the year as per the financial statements are identified and the tax effect of timing differences at the end of the accounting year, based on effective tax rates substantively enacted by the Balance Sheet date.
- ii. Current tax assets and Current Tax Liabilities are offset when there is a legally enforceable right to set off the recognized amount and there is an intention to settle the asset and the liability on a net basis.
- iii. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities related to taxes on income levied by the same governing taxation laws



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

(g) Investments:

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

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

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

(h) Inventories:

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

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

(i) Earnings per share (EPS):

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

(j) Cash and Cash Equivalent:

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



(k) Foreign currency transactions:

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

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

(l) Provisions and Contingencies:

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

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

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

(m) Loans and Advances:

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

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



(n) Other Accounting Policies:

- These are consistent with generally accepted accounting policies.

(B) NOTES ATTACHED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH, 2025.

01. Contingent Liability as on 31st March, 2025 - Nil (Previous Year Nil)

02. **Related Party Disclosure:**

(A) Key Management Personnel

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

(B) Relatives of Director

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

(C) Transactions with Related Parties for the year ended 31st March, 2025 are as follows

Sr No.	Name of the Parties	Nature of Payments	Amount (Rs. In Lakhs) 31 st March, 2025
1	Shachi J Vyas	Director remuneration	3.00
2	Jaykumar N Vyas	Director remuneration	6.00
3	Jaykumar N Vyas	Hospital Rent	1.20
4	Swati Sharma	Salary	2.76
5.	Narendra Vyas	Salary	2.60
6.	Urvi M Hindia	Salary	2.33
7.	Jaykumar N Vyas	Registered office Rent	1.80
8.	Jaykumar N Vyas	Advances for Hospital Equipment	50.00
9	Jaykumar N Vyas	Rent Deposits	250.00



03. In the opinion of the Board, Current Assets, Loans and Advances are approximately of the value stated if realized in the ordinary course of business. The provision for all known liabilities is adequate and not in excess of the amount considered necessary.
04. Balances of sundry debtors, sundry creditors and loans and advances are subject to confirmation
05. Expenditure in Foreign Currency NIL
Remittances in Foreign Currency for Dividends etc. is NIL
06. Earning in Foreign Currencies is NIL
07. Small Scale Undertakings have been identified by the company on the basis of information provided by the suppliers. As per the information of the company there were no such undertakings, to which any dues are outstanding as at 31st March, 2025.
08. Other Statutory Disclosures:
 - (a) The Company does not have Lease liability and hence no reporting related to the same has been made.
 - (b) There has been no revaluation to Property, Plant and Equipments.
 - (c) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
 - (d) The Company does not have capital work-in-progress or in-tangible asset under development.
 - (e) The Company holds all the title deeds of immovable property in its name.
 - (f) The Company has not granted any loans or advances to promoter, director, KMP in nature of loan.
 - (g) The Company does not have loans or borrowings secured against current asset.
 - (h) The Company is not declared wilful defaulter by bank or financial institution or other lender.
 - (i) The Company has not applied for any scheme of arrangement u/s 230 to 237 of Companies Act, 2013.
 - (j) The Company is not covered under section 135 of Companies Act, 2013. Hence it is not required to make CSR expense.
 - (k) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
 - (l) The Company have not traded or invested in Crypto currency or Virtual Currency during the period/year.



BROACH LIFECARE HOSPITAL LIMITED

- (m) The Company does not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961.
- (n) The Company have single layer of Companies as prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

09. Auditors' Remuneration includes:

	Rs In Lakhs
	<u>Current Year</u>
- Statutory Audit Fees	0.75
-Tax Audit Fees	0.50

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

	Rs In Lakhs
Profit/(Loss) after Tax (PAT) available for equity shareholders (before exceptional items) (Rupees in Lakhs)	53.59/-
Profit/(Loss) after Tax (PAT) available for equity shareholders (after exceptional items) (Rupees in Lakhs)	53.59/-
Weighted average number of equity shares (In Nos.)	54,49,207
Nominal value of Equity Shares (In `.)	10
Basic / Diluted Earning per share (before exceptional income/loss)	0.98
Basic / Diluted Earning per share (after exceptional income/loss)	0.98

By order of Board of Directors
FOR, BROACH LIFECARE HOSPITAL LIMITED

Place : Bharuch
Date : 30th May, 2025

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

Sd/-
(Jaykumar N Vyas, Managing Director)
DIN : 08736387

Sd/-
(Urvi M Hindia , CFO)
(PAN : AMDPH2372R)

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

BROACH LIFECARE HOSPITAL LIMITED
NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT

PARTICULARS	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
NOTE - 1 : SHARE CAPITAL :				
a. Authorised 61,00,000 Equity Shares of Rs. 10/- each Equity Shares		610.00		610.00
b. Issued, Subscribed and Fully Paid-up 16,08,000 Equity Shares at the time of Listing of Rs, 10 each fully paid in cash on 19/08/2024 44,62,380 Equity Shares of Rs, 10 each fully paid in cash 10,000 Equity Shares (Incorporation) of Rs, 10 each fully paid in cash on 25/04/2023 18,14,100 Equity Shares (Preferential Allotment for Business Transfer) of Rs, 10 each fully paid in cash on 20/07/2023 1,55,000 Equity Shares (Right Issue) Face Value of Rs, 10 each fully paid At Rs 45 each on 25/08/2023 2,00,000 Equity Shares (Right Issue) Face Value of Rs, 10 each fully paid At Rs 45 each on 31/08/2023 3,00,000 Equity Shares (Right Issue) Face Value of Rs, 10 each fully paid At Rs 45 each on 05/09/2023 19,83,280 Equity Shares (Bonus Issue) Face Value of Rs, 10 each fully paid on 16/09/2023		607.04		446.24
c. Issued, Subscribed and Not fully Paid-up				-
d. Calls Unpaid		-		-
e. Forfeited shares		-		-
TOTAL		607.04		446.24

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

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	No. of Equity Shares	Amount in ₹	No. of Equity Shares	Amount in ₹
Shares outstanding at the beginning of the year	4,462,380	44,623,800	-	-
Shares Issued during the year	1,608,000	16,080,000	4,462,380	44,623,800
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	6,070,380	60,703,800	4,462,380	44,623,800

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

Sr. No.	Name of Shareholder	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
		No. of Shares Held	% of Holding	No. of Shares Held	% of Holding
01	Jay Narendra Vyas	3,869,590	63.75%	3,869,590	86.72%
02	Kaushik Joshi	320,000	5.27%	320,000	7.17%

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period

Sr. No.	Promotor's Name	No of shares	% of total shares	% Change during the year
01	JAYKUMAR NARENDRA VYAS	3,869,590	63.75%	-36%
02	SHACHI JAYKUMAR VYAS	846	0.01%	-36%
03	DHYUTI JOSHI	18	0.0003%	-36%

Previous Reporting Period

Sr. No.	Promotor's Name	No of shares	% of total shares	% Change during the year
01	JAYKUMAR NARENDRA VYAS	3,869,590	86.72%	0%
02	SHACHI JAYKUMAR VYAS	846	0.02%	0%
03	Dr Dhyuti Krupesh Joshi	18	0.0004%	0%

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

PARTICULARS	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
NOTE - 3 : RESERVE & SURPLUS :				
a. Capital Reserve		-		-
b. Capital Redemption Reserve		-		-
c. Securities Premium Account		-		-
Opening balance		30.92		
Addition during the year		241.20		
Less: IPO Issue Expenses		(66.05)		
Closing balance		206.07		30.92
d. Capital Subsidy (DIC- P & M)				
Opening				
Add: Subsidy during the year				
Less: Deferred				
Closing				
e. Revaluation Reserve				
f. Share Options Outstanding Account				
g. General Reserve				
h. Surplus / (Deficit) in Statement of Profit and Loss				
Opening balance		69.76		-
Add: Profit / (Loss) for the year		53.59		69.76
Less:- Loss Due to Change in Rate of Depreciation				
as per Company Act 2013				
Closing balance		123.34		69.76
TOTAL		329.42		100.68
NOTE - 4 : DEFERRED TAX LIABILITY/ (ASSET) (Nett)				
a. Related to Fixed Assets :				
- Deferred Tax Liability for earlier years	2.58		-	
Less : Deferred Tax Assets	-		-	
Add : Deferred Tax Liabilities	2.14	4.73	2.58	2.58
Less :				
TOTAL		4.73		2.58

PARTICULARS		Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
NOTE - 5 : SHORT TERM BORROWINGS :					
a. Secured Loans					
(a) Bank Borrowing for Working Capital					
- Over Draft Facility from Banks	104.86		-		
- Others - Loan against Shares	-	104.86		-	
b. Unsecured Loans					
(a) Deposits	-		-		
(c) Borrowings from Others	-	-	-	-	
TOTAL		104.86			-
NOTE - 6 : TRADE PAYABLE :					
Figures For the Current Reporting Period					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	0.46	-	-	-	0.46
Others	18.94	-	-	-	18.94
Dispute dues-MSME	-	-	-	-	-
Dispute dues - Others	-	-	-	-	-
Total	19.40	-	-	-	19.40
Figures For Previous Reporting Period					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	1.03	-	-	-	1.03
Dispute dues-MSME	-	-	-	-	-
Dispute dues - Others	-	-	-	-	-
Total	1.03	-	-	-	1.03
NOTE - 7 : SHORT - TERM PROVISIONS :					
a. For Income Tax	15.88		21.00		
b. For Expenses	10.55	26.43	0.09		21.09
TOTAL		26.43			21.09

PARTICULARS		Figures as at the end of current reporting period		Figures as at the end of the previous reporting period		
NOTE - 09 : LONG - TERM LOANS AND ADVANCES :						
Deposits						
- Hospital Premises & Fixtures - Rent Deposit (Registered Office - Bharuch)		150.00		150.00		
- Hospital Premises & Fixtures - Rent Deposit (Bharuch)		10.00		10.00		
- Hospital Premises & Fixtures - Rent Deposit (Ankleshwar)		90.00		90.00		
- DGVCL Deposits		1.40		1.40		
- Akshar Surgico		0.16		0.16		
		251.56			251.56	
Capital Advances						
- Advances for Hospital Equipment		50.00		50.00		
		50.00			50.00	
Grand Total		301.56			301.56	
NOTE - 10 : OTHER NON CURRENT ASSETS :						
Preliminary and Preoperative Expense		6.72	6.72	8.79	8.79	
TOTAL		6.72			8.79	
NOTE - 12 : INVENTORIES : (As taken, Valued and as Certified by a Directors)						
a. Raw Materials						
b. Work - in - Process						
c. Finished Goods						
d. Consumable Medicines		41.83	41.83	28.19	28.19	
TOTAL		41.83			28.19	
NOTE - 13 : TRADE RECEIVABLES :						
Figures For the Current Reporting Period						
Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-		-	-
Others	59.59	-	-		-	59.59
Dispute dues-MSME	-	-	-		-	-
Dispute dues - Others	-	-	-		-	-
Total	59.59	-	-		-	59.59
Figures For Previous Reporting Period						
Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-		-	-
Others	30.54	-	-		-	30.54
Dispute dues-MSME	-	-	-		-	-
Dispute dues - Others	-	-	-		-	-
Total	30.54	-	-		-	30.54

PARTICULARS	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
NOTE - 14 : CASH AND CASH EQUIVALENTS :				
a. Balances with Bank	12.37		0.33	
c. Cash-on-hand	7.26		7.02	
d. Others	-	19.63	-	7.34
TOTAL		19.63		7.34
NOTE - 15 : SHORT - TERM LOANS AND ADVANCES :				
a. Loans and Advances to related parties (Unsecured, Considered Good)	-		-	
b. Balance Receivables with Revenue Authorities	19.71		0.01	
c. Deposits	11.58		0.54	
d. Prepaid Expenses	13.47			
e. Advance to Supplier & Others	137.60		65.07	
TOTAL		182.37		65.62

PARTICULARS	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
NOTE - 16: REVENUE FROM OPERATION :				
a. IPD Income		251.53		260.58
b. OPD Income		21.40		
c. Nett Sales		40.87		
d. Radiology & Pathology		1.81		
e. Medical Healthcheckup Income		2.34		
TOTAL		317.94		260.58
NOTE - 17 : OTHER INCOME :				
a. Discount/ Kasar		0.01		
b. Interest Income on FD		4.57		
TOTAL		4.58		-
NOTE - 18 : COST OF MATERIAL CONSUMED:				
Opening Stock of material consumed		28.19		
Add : Purchases of material consumed		36.85		71.74
		65.03		71.74
Less : Closing Stock of material consumed		(18.19)		(28.19)
TOTAL		46.85		43.56
NOTE - 19 : Purchase of Stock-in-Trade :				
Purchase of Stock-in-Trade		48.81		
TOTAL		48.81		
Note - 20 : CHANGES IN INVENTORIES :				
a. Closing Stock				
Finished Goods				
Work in Progress		-		
Consumables / Stock in Trade	23.64			
Total (a)		23.64		-
b. Less : Opening Stock				
Finished Goods		-	-	
Work in Progress		-	-	
Consumables / Stock in Trade	-		-	
Total (b)		-		-
Changes In Inventories (a - b)		23.64		-

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

PARTICULARS	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
NOTE - 21 : EMPLOYEE BENEFIT EXPENSES :				
a. Salary, Bonus and Allowance to Staff	63.17		44.35	
b. Company's Contribution to E.P.F., Group Gratuity Scheme and E.S.I.	-			
c. Director Remuneration	9.00		2.78	
d. Staff Welfare Expense	0.81		3.51	
TOTAL	72.98		50.65	
NOTE - 22 : FINANCIAL COSTS :				
a. Bank Charges / Commission Expenses / Inspection Charges	0.13			
b. Interest Expenses - Over Draft	2.52		0.11	
TOTAL	2.65		0.11	
NOTE - 23 : OTHER EXPENSES :				
Account Salary Expenses	2.50		-	
Advertisement and Sales Promotion Expenses	0.02		-	
AMC Charges	4.54		-	
Auditor Remuneration	1.46		-	
Ambulance Charges	0.13		-	
Annual Charges	0.37		-	
Bio medical Waste Expenses	0.46		-	
Computer and Cartridge Expenses	0.43		0.26	
Consultancy Charges	30.15		10.10	
Courier Expense	0.09		0.14	
Discount , Kasar/ VataV Expenses	5.55		-	
Drug License fee	0.06		-	
Electrical Expense	0.01		-	
Electricity Expense	7.42		5.48	
GST Expenses, Interest and Penalty	1.15		-	
Hospital Expenses	0.33		13.50	
Hospital Rent Expenses	1.20		0.75	
House Keeping Expenses	0.19		16.43	
Registered office Rent Expense	1.80		-	
Internet Expenses	0.25		-	
Interest on TDS	0.06		-	
Income Tax Expense	2.43		-	
Insurance Expense	0.13		-	
Legal Expense	0.29		0.09	
Legal and Professional Charges	1.81		0.06	
Lab Charges	3.99		8.27	
Marketing Expense	0.59		-	
Miscellaneous Expenses	0.00		-	
Municipal Tax	1.46		-	
NSDL Expense	0.22		0.20	
Oxygen expenses	1.18		-	
Petrol,Diesel & Gas Expenses	1.77		1.19	
P&DT Registration Fees	0.35		-	
Patience Welfare Expenses	0.94		-	
Preliminay Expenses w/off.	2.07		1.55	
Printing & Stationary Expenses	1.04		0.63	
Processing Fees	0.03		-	
Professional Tax	0.04		-	
Professional Charges	3.26		-	
Regi Expense	0.06		-	
Repairs and Maintenance Expenses - Others	8.09		3.58	
ROC Filing Fee	0.11		0.01	
Tax Audit	0.97		-	
Tempo charges	0.02		-	
Travelling Expenses	-		0.36	
Vehicle Repairing Expense	0.12		0.19	
Water Charges	0.43		0.52	
Website Development charges	0.09		0.48	
Waste Collection charges	0.48		-	
TOTAL	90.16		63.77	



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