Date: September 5, 2026 **REF: WHL/BSE/AGM ANNUAL REPORT/2025-26**

To,
Corporate Relations Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001

BSE Scrip Code: 512063
Script Name: WARDWIZARD HEALTHCARE LIMITED

SUB: PURSUANT TO REGULATION 34 AND ALL OTHER APPLICABLE REGULATIONS, IF ANY, OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ('SEBI LISTING REGULATIONS"), AS AMENDED FROM TIME TO TIME, SUBMISSION OF ANNUAL REPORT FOR THE FINANCIAL YEAR 2026-27 OF WARDWIZARD HEALTHCARE LIMITED "(THE COMPANY")

Dear Sir/Madam,

Pursuant to Regulation 34(1)(a) and all other applicable regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we are submitting herewith the Annual Report of the Company for the Financial Year ended March 31, 2026 (2025-26) comprising of inter-alia, 42nd Notice of Annual General Meeting (AGM) of the Company, Directors' Report along with its Annexures,, Independent Auditors' Reports on Financial Statements, Audited Financial Statements and relevant notes attached thereto etc.

Further, the 42nd Annual General Meeting ('AGM') of the Shareholders of the Company is scheduled to be held on Wednesday, September 30, 2026 at 15.00 P.M. (IST) through Video Conferencing ('VC')/ Other Audio-Visual Means ('OAVM').

The Annual Report of the Company for FY 2025-26 is also available on the website of the Company at https://wardwizardhealthcare.com/investor/reports/annual-reports

Kindly take the same on record and acknowledge the receipt.

Thanking you,

For WARDWIZARD HEALTHCARE LIMITED

RAJBALA KIRORIWAL

Digitally signed by RAJBALA KIRORIWAL
Date: 2026.09.05 15:52:04 +05'30'

RAJBALA KIRORIWAL
COMPANY SECRETARY & COMPLIANCE OFFICER
MEMBERSHIP NO : A51986

Encl : as above

Wardwizard
Healthcare Limited

42nd

ANNUAL REPORT

2025-2026

OVERVIEW

Wardwizard Healthcare Limited is one of India's leading integrated healthcare organizations.

Founded in 2021 with a powerful belief that healthcare should be affordable, accessible, and meaningful, we have grown into a comprehensive service provider serving communities across Gujarat and beyond.

OUR VISION

"Making Healthcare and Medical Treatment Affordable for Everyone."

ALLOPATHY DIVISION

Multi-specialty hospitals, diagnostics, pharmacy, and occupational health centres.

URBAN AYURVED

Holistic, traditional Ayurvedic therapies and wellness solutions.

PHILOSOPHY & VALUES

At Wardwizard, we believe healthcare must be accessible, affordable, and compassionate without compromise.

VISION

To become India's most trusted integrated healthcare organization where no individual, whether in an industrial zone, a semi-urban town, or a growing city, is denied dignified, high-quality care. Through the union of modern medicine and Ayurvedic wisdom, we build healthier communities and a healthier nation.

MISSION

To make affordable, high-quality healthcare accessible to every individual across Gujarat and India through an integrated network of hospitals, diagnosis, pharmacy, occupational health, and Ayurvedic wellness, powered by modern technology and compassionate care.

OUR CORE VALUES

Affordability
Quality care at prices everyone can access

Integration
Modern medicine and Ayurveda working together

Compassion
Every patient treated with dignity and care

Excellence
Committed to the highest standards of medical care

Accessibility
Care that reaches every community, without barriers

Partnership
Strong, trusted collaborations across 75+ partners

Note: labels and descriptions for Excellence, Accessibility, and Partnership were reconstructed from the icons shown, as the source text was cropped.

Board of Directors (BOD)

Gaurav Jayant Gupte
Managing Director
DIN: 06741475

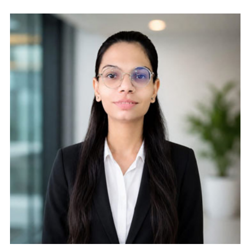
Yatin Sanjay Gupte
Non-Executive Non-Independent Director
DIN: 07261150

Yuvraj Priyadarshi
CEO Cum Additional Director

Mansi Jayendra Bhatt
Non-Executive Independent Director
DIN: 10177722

Paresh Prakashbhai Thakkar
Non-Executive Independent Director
DIN: 08265981

Rajbala Kiroriwal
Company Secretary



CA Harshita Kharva
Chief Financial Officer

CORPORATE INFORMATION

BOARD OF DIRECTORS

Sr. No.	Name of Director	DIN	Designation
1.	Mr. Gaurav Jayant Gupte	06741475	Chairperson and Managing Director
2.	Mr. Yatin Sanjay Gupte	07261150	Non-Executive Non-Independent Director
3.	Mrs. Sheetal Mandar Bhalerao (Resigned on 20th February 2026)	06453413	Non-Executive Non-Independent Director
4.	Mrs. Mansi Jayendra Bhatt	10177722	Non-Executive Independent Woman Director
5.	Mr. Mitesh Ghanshyambhai Rana (Resigned on 30th June 2026)	06770916	Non-Executive Independent Director
7.	Mr. Paresh Prakashbhai Thakkar	08265981	Non-Executive Independent Director
6.	Mr. Yuvraj Priyadarshi (appointed on 23rd March 2026 as Additional Director)	08055832	Additional Director

KEY MANAGERIAL PERSONNEL

Sr. No.	Name of Key Managerial Person	Designation
1.	Ms. Rajbala Kiroriwal	Company Secretary &Compliance Officer (appointed w.e.f 28.10.2025)
	Mr. Dikshant Singh Panwar	Company Secretary & Compliance Officer (appointed w.e.f. 12.05.2025 and resigned w.e.f 16.10.2025)
2.	Mrs. Mittal Patel	Chief Financial Officer (appointed w.e.f. 11.08.2023 and resigned w.e.f 30.03.2026)
3.	Mr. Yuvraj Priyadarshi	Chief Executive Officer (appointed on 14th November 2025 and Director on 23rd March 2026.)
4.	CA Harshita Kharva	Chief Financial Officer appointed on 30th May 2026

REGISTERED OFFICE	CORPORATE OFFICE
Office no. 101, 1st Floor, Shree Sai Ashirwad CHS, Ghantali Path Roa , Above Saibaba Mandir, Naupada, Thane (West) – 400602, Maharashtra	11, Windward Business Park, Opp. Aadicura Hospital, Jetalpur Road, Vadodara, Gujarat – 390007

CONTACT DETAILS	EMAIL	WEBSITE
+91 6359158825	ayoki1985@gmail.com	https://wardwizardhealthcare.com

NEW STATUTORY AUDITOR	INTERNAL AUDITOR	SECRETARIAL AUDITOR
M/s. M G S A & COMPANY Chartered Accountants,	**M/s. Upadhyay & Company LLP,** Chartered Accountants	**Mr. Kamal A. Lalani** Practicing Company Secretary
Registered/ Communication Address: Shop No. 6, Gayatrisharnam Complex, Basement Floor, Rani Bazar Ind. Area, Bikaner-334001	Registered/ Communication Address :Meera Building , Near Tathawade Baug, Main Gate, Karve Nagar ,Pune-411052, Maharashtra.	GF 08, Silver Coin, Near Akota Gaay Circle, Akota, Vadodara, 390020. Gujarat, India.
PREVIOUS STATUTORY AUDITOR		
M/s. Mahesh Udhwani & Associates, Chartered Accountants		
Registered/ Communication Address: 3rd Floor, Satyam Building, opp Old Vuda Office, Fatehgunj, Vadodara- 390002.		

REGISTRAR AND SHARE TRANSFER AGENT	PRINCIPAL BANKERS
Purva Sharegistry (India) Pvt. Ltd.	Axis Bank Limited
Unit No. 9, Ground Floor,	
Shiv Shakti Ind. Estt, J. R. Boricha Marg, Lower Parel East, Mumbai-400 011	**LISTED ON**
Phone: 022- 3199 8810 / 4961 4132	BSE Limited (Scrip code: 512063)

Email id: support@purvashare.com	
Website: www.purvashare.com	

COMPOSITION OF COMMITTEES

1. AUDIT COMMITTEE

Sr. No.	Name of Director	Designation	Position in Committee
1.	Mrs. Mansi Jayendra Bhatt	Non-Executive Independent Director	Chairperson
2.	Mr. Paresh Prakashbhai Thakkar	Non-Executive Independent Director	Member
3.	*Mr. Mitesh Ghanshyambhai Rana	Non-Executive Independent Director	Member
4.	Mr. Gaurav Jayant Gupte	Managing Director	Member

*Mr. Mitesh Ghanshyambhai Rana resigned from the Directorship on 30th June 2026

2. NOMINATION AND REMUNERATION COMMITTEE

Sr. No.	Name of Director	Designation	Position in Committee
1.	* Mr. Paresh Prakashbhai Thakkar	Non-Executive Independent Director	*Chairperson
2.	Mrs. Mansi Jayendra Bhatt	Non-Executive Independent Director	Member
2.	**Mr. Mitesh Ghanshyambhai Rana	Non-Executive Independent Director	**Member
3.	***Mrs. Sheetal Mandar Bhalerao	Non-Executive Non-Independent Director	***Member
4.	****Mr. Yatin Sanjay Gupte	Non-Executive Non-Independent Director	****Member

* Mr. Paresh Prakashbhai Thakkar appointed as chairperson of Nomination and Remuneration Committee approved by the board in its meeting held on 30th May 2026

** Mr. Mitesh Ghanshyambhai Rana becomes member as approved by the board in its meeting held on 30th May 2026 till his resignation date i.e.30th June 2026.

***Mrs. Sheetal Mandar Bhalerao ceased to be member of Nomination and Remuneration Committee with effect from 20th February 2026 on account of her Resignation from the Directorship of the Company.

****Mr. Yatin Sanjay Gupte becomes the member of the Nomination and Remuneration Committee who has been approved by the board in its meeting held on 30th May 2026

3. STAKEHOLDERS RELATIONSHIP COMMITTEE

Sr. No.	Name of Director	Designation	Position in Committee
1.	Mr. Paresh Prakashbhai Thakkar (Appointed on February 29, 2024)	Non-Executive Independent Director	Chair Person
2.	Mr. Dharmendra Ramabhai Bhaliya	Non-Executive Independent Director	Member

	(Resigned on 11.04.2025)		
3.	Mrs. Mansi Jayendra Bhatt	Non-Executive Independent Director	Member
4.	*Mr. Mitesh Ghanshyambhai Rana	Non-Executive Independent Director	Member
5.	Mr. Yatin Sanjay Gupte	Non-Executive Non-Independent Director	Member
6	**Mrs. Sheetal Mandar Bhalerao	Non-Executive Non-Independent Director	Member
*Mr. Mitesh Ghanshyambhai Rana ceased to be member of Stakeholders Relationship Committee with effect for 14th November 2026 and he resigned from the Directorship of the Company. with effect from 30th June 2026.			
**Mrs. Sheetal Mandar Bhalerao has become the member of the Stakeholders Relationship Committee approved by the board in its meeting held on 14th November 2025. She has resigned from the Directorship of the company w.e.f 20th February 2026			

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 42nd (FORTY-SECOND) ANNUAL GENERAL MEETING ("AGM") OF SHAREHOLDERS WARDWIZARD HEALTHCARE LIMITED ("THE COMPANY") WILL BE HELD ON WEDNESDAY, 30TH SEPTEMBER, 2026 AT 3:00 P.M. (IST) THROUGH VIDEO CONFERENCING ('VC) /OTHER AUDIO-VISUAL MEANS ('OAVM') FACILITY TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS:

ITEM NO. 1

TO RECEIVE, CONSIDER AND ADOPTION OF THE AUDITED FINANCIAL STATEMENTS AS AT MARCH 31, 2026:

The Audited Standalone Financial Statements of the Company for the Financial Year ended **March 31, 2026**, together with reports of the Board of Directors of the Company ("Board") and Auditors thereon and, in this regard,

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, 2026, together with the reports of the Board of Directors and the Auditors thereon, as circulated to the Members, be and are hereby approved and adopted."

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

ITEM NO. 2

TO APPOINT A DIRECTOR IN PLACE OF MR. YATIN SANJAY GUPTE (DIN-07261150) AS A DIRECTOR LIABLE TO RETIRE BY ROTATION AS DIRECTOR OF THE COMPANY, WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR THE RE- APPOINTMENT.

To appoint Mr. Yatin Sanjay Gupte (DIN-07261150) who retires by rotation and being eligible, offers himself for re-appointment in this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** in accordance with the provisions of Section 152(6) and other applicable provisions of The Companies Act, 2013 ("The Act"), **Mr. Yatin Sanjay Gupte (DIN-07261150),** who retires by rotation at this meeting, be and is hereby re-appointed as Non-Executive Non-Independent Director of the Company."

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

SPECIAL BUSINESS:

ITEM NO. 3

REGULARIZATION OF APPOINTMENT OF STATUTORY AUDITOR M/S. MGSA & COMPANY, (FRN: 022481C) CHARTERED ACCOUNTANTS TO FILL CASUAL VACANCY CAUSED BY THE RESIGNATION OF PREVIOUS AUDITOR

TO CONSIDER AND, IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN ORDINARY RESOLUTION:

"**RESOLVED THAT** pursuant to the provisions of Section 139(8) and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force) and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and based on the recommendation of the Audit Committee and approval of the Board of Directors, **M/s. MGSA & COMPANY, Chartered Accountants (Firm Registration No. 022481C)**, who were appointed by the Board of Directors at its meeting held on **16th July 2026** to fill the casual vacancy caused by the resignation of the M/s. Mahesh Udhwani & Associates (FRN : 129738W), Chartered Accountants , the erstwhile Statutory Auditors of the Company, be and is hereby approved by the members of the at such remuneration, plus applicable taxes and reimbursement of out-of-pocket expenses, as may be determined and recommended by the Audit Committee in consultation with the Statutory Auditors and approved by the Board of Directors of the Company, and that they shall hold office until the conclusion of the 42nd Annual General Meeting of the Company."

"RESOLVED FURTHER THAT the Board of Directors of the Company, including its Committee(s) and/or officers authorized by the Board, be and are hereby authorized to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental to give effect to this resolution, including but not limited to filing of necessary return with the Registrar of Companies and to comply with all the requirements in this regard."

ITEM NO. 4

APPOINTMENT OF M/S. MGSA & COMPANY, CHARTERED ACCOUNTANT, (FRN- 022481C) AS STATUTORY AUDITOR OF THE COMPANY FOR A TERM OF FIVE CONSECUTIVE YEARS AND AUTHORISE THE BOARD TO FIX REMUNERATION.

TO CONSIDER AND, IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN ORDINARY RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Sections 139, 141 142 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with the Companies (Audit and Auditors) Rules, 2014 and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015,and other applicable rules and regulations made thereunder, (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors, **M/s. MGSA & Company , Chartered Accountants (Firm Registration No. 022481C), Peer Review Certificate No. 022043**, who have confirmed their eligibility and consent to act as Statutory Auditors of the Company and have furnished the requisite certificate confirming their eligibility under Section 141 of the Act, be and are hereby appointed as the Statutory Auditors of the Company, in place of M/s. Mahesh Udhwani & Associates(FRN : 129738W) Chartered Accountants, from the conclusion of 42nd Annual General Meeting till the conclusion of 47th Annual General Meeting for a single term of 5 (Five) consecutive years, at such remuneration and other out of pocket expenses and taxes as may be determined and recommended by the Audit Committee and approved by the Board of Directors or any Committee thereof in consultation with the Auditors."

"**FURTHER RESOLVED THAT** any of the Directors of the Company, be and are hereby jointly and/or severally authorized to take such steps and actions as may be required, including filing necessary forms with the Registrar of Companies for giving effect to this resolution."

ITEM NO. 5:

APPROVAL FOR APPOINMENT OF MR. YUVRAJ PRIYADARSHI (DIN :08055832) AS WHOLE TIME DIRECTOR OF THE COMPANY WHO IS CURRENTLY SERVING AS CEO AND ALSO IS ADDTION DIRECTOR

TO CONSIDER AND, IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN SPECIAL RESOLUTION

"RESOLVED THAT pursuant to the provisions of Sections 149, 152, other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and other applicable rules made thereunder (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and subject to such approvals, consents and permissions as may be required, Mr. Yuvraj Priyadarshi (DIN :08055832) who was appointed as an Additional Executive Director of the Company by the Board of Directors at its meeting held on 23rd March 2026, and whose appointment as Whole-time Director was also approved by the Board of Directors at its meeting held on 31st August 2026, and whose term of office as an Additional Director expires at the ensuing General Meeting of the Company, and in respect of whom the Company has received the requisite consent, declarations and disclosures as required under the Act and the rules made thereunder, be and is hereby appointed as a Whole-time Director of the Company, liable to retire by rotation, for a period of five (5) years with effect from 30th September 2026, on such terms and conditions, including remuneration, as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors and as set out in the explanatory statement annexed to the Notice convening this Meeting."

"RESOLVED FURTHER THAT any Director, Chief Financial Officer, or the Company Secretary of the Company be and are hereby severally authorized to sign and file e-forms as may be required by Ministry of Corporate Affairs and to do all such acts, deeds and things as may be necessary, expedient and desirable for the purpose of giving effect to this resolution."

ITEM NO. 6:

TO APPOINT MS. SATHI KUNDU (DIN: 10837461) AS NON-EXECUTIV INDEPENDENT DIRECTOR OF THE COMPANY").

TO CONSIDER AND, IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN SPECIAL RESOLUTION:

"RESOLVED THAT pursuant to sections 149, 150, 152 and other applicable provisions, if any, of The Companies Act, 2013 ("the Act") read with Rule 8, 9 and 14 of the Companies (Appointment and Qualification of Directors) Rules, 2014, [including any statutory modification(s) or re-enactment thereof for the time being in force] and Schedule IV to the Act and various Regulation 16, 17, 25 and other relevant regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulation"), as amended from time to time and other applicable laws and the provisions of the Articles of Association of the Company and pursuant to recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, Ms. Sathi Kundu (DIN: 10837461),who was appointed as an Additional Non-Executive Independent Director of the Company on 31st August 2026, pursuant to Section 161 of the Act read with Regulation 17(1C) of the Listing Regulations to hold office up to the date of ensuing General Meeting or three months from the date of her appointment, whichever is earlier, whose term of office expires at the ensuing Shareholders

Meeting and who has submitted a declaration that she meets the criteria for independence as provided in Section 149(6) of the Act and who is eligible for appointment, be and is hereby appointed, as an "Non-Executive Independent Director" of the Company to hold office for a term of 5 (five) consecutive years commencing from 31st August , 2026 to 30th August , 3031 (both days inclusive), and that he shall not liable to retire by rotation.".

"RESOLVED FURTHER THAT any Director and/or Company Secretary of the Company, be and is hereby severally authorized to do all such acts, deeds, matters and things as may be considered necessary, desirable and expedient for giving effect to this resolution, matters incidental thereto and/or otherwise considered by them to be in the best interest of the Company."

ITEM NO. 7

INCREASE IN THE AUTHORIZED SHARE CAPITAL OF THE COMPANY AND CONSEQUENTIAL AMENDMENT TO THE CLAUSE V (CAPITAL CLAUSE) OF THE MEMORANDUM OF ASSOCIATION

TO CONSIDER AND, IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN ORDINARY RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Section 13, 61, 64 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act"), read with applicable Rules made there under (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and pursuant to the Articles of Association of the Company , consent of the members of the Company be and is hereby accorded for increase in the Authorized Share Capital of the Company from existing ₹7,50,00,000/- (Rupees Seven Crores Fifty Lakhs only) divided into 75,00,000 (Seventy-Five Lakh) Equity Shares of ₹ 10 (Rupees Ten only) each to ₹ 25,00,00,000 (Rupees Twenty Five Crores only) divided into 2,50,00,000 (Rupees Two Crore Fifty Lakhs Only) Equity Shares of ₹ 10/- (Rupees Ten only) each ranking pari-pasu in all respect with the existing Equity Shares of the Company as per the Memorandum and Articles of Association of the Company and by substituting the Capital Clause (Clause V) of the Memorandum of Association of the Company with the following Clause:

"RESOLVED FURTHER THAT pursuant to the provisions of Section 13 and all other applicable provisions of the Companies Act, 2013 and the relevant rules framed thereunder, the Capital Clause (Clause V) of the Memorandum of Association of the Company is substituted with the following Clause:

"V. The Authorized Capital of the Company is ₹ 25,00,00,000 (Rupees Twenty Five Crores Only) divided into 2,50,00,000 (Two Crore and Fifity Lakhs Only) Equity Shares of ₹ 10 /- (Rupees Ten Only) each with powers to increase and reduce the capital and consolidate, sub-divide and divide the Shares in Capital for the time being into several classes and to attach thereto such rights, privileges or conditions in the manner as may, for the time being, be provided by the Articles of Association of the Company."

"RESOLVED FURTHER THAT any Director or the Company Secretary of the Company be and is hereby severally authorized to do all such acts, deeds, matters and things and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard."

ITEM NO. 8

ISSUE OF FULLY CONVERTIBLE WARRANTS ON PREFERENTIAL BASIS

TO CONSIDER AND, IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN SPECIAL RESOLUTION

"RESOLVED THAT pursuant to the provisions of Sections 23(1)(b), 42, 62 and other applicable provisions, if any of the Companies Act, 2013 read with read with Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 and other applicable provisions, if any of the Act (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the provisions of the Foreign Exchange Management Act, 1999 and the rules and regulations framed thereunder and subject to the approval of the members of the Company, the provisions of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time ("SEBI ICDR Regulations"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations"), Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeover) Regulations, 2011 as amended from time to time ("SEBI SAST Regulations"), and subject to all the applicable rules, regulations, circulars, notifications issued by the Securities and Exchange Board of India ("SEBI Regulations"), and the stock exchanges where the equity shares of the Company are listed and enabling provisions of the Memorandum of Association and Articles of Association and subject to such requisite approvals, consents, permissions and/or sanctions and which may be agreed to by the Board of Directors of the Company, (the "Board", which term shall be deemed to include any empowered or authorized committees thereof constituted by the Board to exercise its powers including powers conferred hereunder or any person authorized by the Board or its committees for such purpose), the consent of the Members of the Company be and is hereby accorded to create, issue, offer and allot, by way of private placement on a preferential basis, up to 1,25,00,000 (One Crore Twenty-Five Lakh) fully convertible warrants ("Warrants"), each warrant convertible into 1 (one) Equity Share of the Company having a face value of ₹10/- (Rupees Ten only) each ("Equity Shares"), at an issue price of ₹10/- (Rupees Ten only) per Warrant to be issued at par, being the price determined in accordance with the provisions of Regulation 165 of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time ("SEBI ICDR Regulations"), aggregating up to ₹12,50,00,000/- (Rupees Twelve Crore Fifty Lakh only), for cash consideration, in one or more tranches ("Preferential Issue"), to the following proposed allottees ("Proposed Allottees"):

Sr No	Name of the Proposed Allottees	Category	Pre-Preferential Issue		No. of Convertible Warrants proposed to be allotted	*Post Preferential Issue (Assuming conversion of 1,25,00,000 convertible Warrants into Equity Shares under present Preferential Issue)	
			No. of Shares held	% of share holding		No. of Shares held	% of share holding
1.	Yatin Sanjay Gupte	Promoter/ Promoter Group	90,750	37.04	5200000	52,90,750	41.51
2.	Sheetal Mandar Bhalerao	Promoter/ Promoter Group	34,760	14.19	1800000	18,34,760	14.40

3.	Ram Chander Sharma	Non-Promoter Group	Nil	Nil	2,00,000	2,00,000	1.57
4.	Nitu Sharma	Non-Promoter Group	Nil	Nil	2,00,000	2,00,000	1.57
5.	Ram Chander Sharma HUF	Non-Promoter Group	Nil	Nil	2,00,000	2,00,000	1.57
6.	Shyam Sunder Sharma	Non-Promoter Group	Nil	Nil	2,00,000	2,00,000	1.57
7.	Hemlata Sharma	Non-Promoter Group	Nil	Nil	2,00,000	2,00,000	1.57
8.	Shyam Sunder Sharma HUF	Non-Promoter Group	Nil	Nil	2,00,000	200000	1.57
9.	Aakanksha Kabra	Non-Promoter Group	Nil	Nil	2,50,000	2,50,000	1.96
10.	Ilyashbhai Dhobi	Non-Promoter Group	Nil	Nil	6,30,000	6,30,000	4.94
11.	Sanjay Kumar Sharma	Non-Promoter Group	Nil	Nil	3,00,000	3,00,000	2.35
12.	Pooja Chotia	Non-Promoter Group	Nil	Nil	3,00,000	3,00,000	2.35
13.	Havish Suppliers LLP	Non-Promoter Group	Nil	Nil	3,00,000	3,00,000	2.35
14.	Kailash Dhanuka HUF	Non-Promoter Group	Nil	Nil	3,30,000	3,30,000	2.59
15.	Ruchika Dhanuka	Non-Promoter Group	Nil	Nil	3,00,000	3,00,000	2.35
16.	Arpit Kabra	Non-Promoter Group	Nil	Nil	6,30,000	6,30,000	4.94
17.	P. B. Films Limited	Non-Promoter Group	Nil	Nil	6,30,000	6,30,000	4.94
18.	Kyan Investment & Trading Company Private Limited	Non-Promoter Group	Nil	Nil	6,30,000	6,30,000	4.94

"**RESOLVED FURTHER THAT** in terms of the provisions of Part IV of Chapter V of the SEBI ICDR Regulations, the floor/conversion price for the conversion of Warrants into Equity Shares pursuant to Regulation 165 of the SEBI ICDR Regulations is ₹10/- (Rupees Ten only) determined in accordance with the Valuation Report issued by CMA Suman Kumar Verma, IBBI Independent Registered Valuer (Security & Financial Asset), (Regn No. IBBI/RV/05/2019/12376)."

"**RESOLVED FURTHER THAT** without prejudice to the generality of the above resolution, the issue of the warrants under the Preferential Allotment shall be subject to the following terms and conditions apart from others as prescribed under applicable laws:

a) The conversion of Warrants into Equity Shares of ₹10/- each is to be done, in one or more tranches at any time within 18 (eighteen) months from the date of allotment of Warrants in terms of the provisions of the SEBI ICDR Regulations;

b) In accordance with the provisions of Chapter V of SEBI ICDR Regulations, the Proposed Allottees shall pay an amount equivalent to 25% (Twenty-Five Per Cent) of the Warrant Issue Price, to the Company on or before allotment of the Warrants and the balance consideration i.e. 75% (Seventy-Five Per Cent) of the Warrant Issue Price shall be paid at the time of exercise of option to apply for fully paid up Equity Shares of the Company, against each such Warrant held by the Warrant Holder;

c) The amount paid against the Warrants shall be adjusted/ set-off against the issue price for the resultant Equity Shares at the time of allotment;

d) Warrants shall be allotted within the timelines prescribed under Regulation 170 of the SEBI ICDR Regulations;

e) Warrants, being allotted to the Proposed Allottee and the Equity Shares proposed to be allotted pursuant to the conversion of these Warrants shall be under lock-in for such period as may be prescribed under the Lock-in provisions of the SEBI ICDR Regulations;

f) Warrants so allotted under this resolution shall not be sold, transferred, hypothecated, or encumbered in any manner during the period of lock-in provided under the SEBI ICDR Regulations except to the extent and in the manner permitted thereunder;

g) The Warrants as may be offered, issued, and allotted in accordance with the terms of this resolution and the Equity Shares proposed to be allotted pursuant to the conversion of these Warrants, shall be in dematerialised form only;

h) The consideration for allotment of Warrants and/or Equity Shares arising out of exercise of such Warrants shall be paid to the Company from the respective bank account of the Proposed Allottees into a separate bank account of the Company being opened for the Issue;

i) In the event the Warrant Holder(s) do not exercise Warrants within the Warrant Exercise Period, the Warrants shall lapse, and the amount paid shall stand forfeited by the Company;

j) Upon exercise of the Warrants within the tenure specified above, the Company shall ensure that the allotment of Equity Shares pursuant to exercise of the Warrants is completed within 15 (fifteen) days from the date of such exercise by the allottee of such warrants;

k) The Warrants, until converted into Equity Shares, do not give to the Warrant Holder any voting rights in the Company in respect of such Warrants;

l) The Warrants to be so created, offered, issued and allotted shall be subject to the provisions of the Memorandum and Articles of Association of the Company.

m) The Equity Shares to be allotted on exercise of warrants shall only be made in dematerialized form and rank Pari-Passu in all respects with the existing Equity Shares of the Company from the date of allotment thereof."

n) The Equity Shares to be issued and allotted pursuant to this resolution will be listed on the BSE Limited ('BSE') subject to the receipt of necessary regulatory permissions and approvals as the case may be."

"RESOLVED FURTHER THAT the Equity Shares pursuant to the conversion of warrants, issued to the Proposed Allottees, be listed on the BSE Limited and that the Board, company secretary and chief financial officer, be and is hereby severally authorized to make the necessary applications and to take all other steps as may be necessary for the listing of the said Equity Shares and the admission of the Equity Shares with the Depositories, viz. National Securities Depository Limited & Central Depository Services (India) Limited, and for the credit of such Equity Shares to the respective dematerialized securities accounts of the Proposed Allottees."

"RESOLVED FURTHER THAT in the event the Company makes a Bonus issue of shares or makes a Rights issue of shares/ debentures or any other securities in whatever proportion prior to the exercise of the rights attached to the Warrants, the entitlement of the holders shall stand augmented in the same proportion in which the equity share capital of the Company increases as a consequence of such Bonus/Rights issues and that the exercise price of the warrants be adjusted accordingly, subject to such approvals as may be required."

"RESOLVED FURTHER THAT the Board be and is hereby authorized to accept any modifications in the proposal as may be required by the agencies involved in such issues but subject to such conditions as the BSE Limited and/ or such other Regulator/authority concerned may impose at the time of their approval as agreed by the Board of Directors."

"**RESOLVED FURTHER THAT** Mr. Gaurav Jayant Gupte(DIN: 06741475), Managing Director and Ms. Rajbala Kiroriwal (Membership Number: A51986), Company Secretary and Compliance officer of the Company be and are hereby severally authorized to do all such acts, deeds, matters including but not restricted to: (a) give effect to the above resolution effecting the issuance of warrants and subsequent issuance of equity shares upon conversion of warrants therein, (b) issue of offer letter in Form PAS 4 to the Proposed Allottees; (c) maintaining a record of private placement offer letter in Form PAS 5; (d) signing and filing all such forms, documents and papers including Form MGT 14 and Form PAS-3, as may be required to be submitted to the Registrar of Companies or any other authorities, in connection with the transaction, and (e) such other acts, deeds, matters and things as they may deem fit and proper in this regard."

"**RESOLVED FURTHER THAT** Mr. Gaurav Jayant Gupte(DIN: 06741475), Managing Director and Ms. Rajbala Kiroriwal (Membership Number: A51986), Company Secretary and Compliance officer of the Company be and are hereby severally authorized to delegate all or any of the powers herein conferred to any Committee of the Board or any Director(s) or Officer(s) of the Company and to generally do all such acts, deeds and things as may be required in connection with the aforesaid resolutions, including making necessary filings with the stock exchange and regulatory authorities and execution of any documents on behalf of the Company and to represent the Company before any governmental authorities and to appoint any merchant bankers or other professional advisors, consultants and legal advisors to give effect to the aforesaid resolutions."

"**RESOLVED FURTHER THAT** Mr. Gaurav Jayant Gupte (DIN: 06741475), Managing Director and Ms. Rajbala Kiroriwal (Membership Number: A51986), Company Secretary and Compliance officer of the Company be and are hereby severally authorized to sign a certified true copy of this resolution and provide the same to whomsoever concerned."

ITEM NO. 9

TO APPROVE MATERIAL RELATED PARTY TRANSACTIONS BETWEEN THE COMPANY AND M/S WARDWIZARD MEDICARE PRIVATE LIMITED (WMPL), AND, IN THIS REGARD, TO CONSIDER AND IF THOUGHT FIT, TO PASS WITH OR WITHOUT MODIFICATION(S) THE FOLLOWING AS AN ORDINARY RESOLUTION:

TO CONSIDER AND, IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN ORDINARY RESOLUTION:

"**RESOLVED THAT** pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, ("SEBI LODR Regulations"), Section 188 of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re- enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time on basis of approval and recommendation of the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to enter into Material Related Party Transaction(s) / Contract(s) / Arrangement(s) / Agreement(s) entered into / proposed to be entered into (whether by way of an individual transaction or transactions taken together or a series of transactions or otherwise), as mentioned in detail in the Explanatory Statement annexed herewith, between the Company and M/s Wardwizard Medicare Private Limited (WMPL), a 'Related Party' of the Company, on such terms and conditions as may be mutually agreed between the Company and WMPL, for an aggregate value not exceeding Rs. 50 Crores (Rupees Fifty Crores Only) for a period commencing from the 42nd Annual General Meeting upto the date of 43rd Annual General Meeting of the Company to be held in the Calendar Year 2027, provided that such transaction(s) / contract(s) / arrangement(s) / agreement(s) is / are carried out at an arm's length pricing basis and in the ordinary course of business."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company be and are hereby authorized to delegate all or any of the powers conferred on it to any Committee of Board of Directors and/or Managing/Whole-time Director(s) of the Company and to do all such acts and take all such steps as may be considered necessary or expedient to give effect to the aforesaid resolution."

"**RESOLVED FURTHER THAT** all actions taken by the Board in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects."

	By Order of the Board of Directors
	For WARDWIZARD HEALTHCARE LIMITED
	SD/-
	Gaurav Jayant Gupte
Date: August 31, 2026	**Managing Director**
Place: Vadodara	**DIN: 06741475**

REGISTERED OFFICE

Office no. 101, 1st Floor,
Shree Sai Ashirwad CHS,
Ghantali Path, Above Saibaba Mandir,
Thane (West) – 400602, Maharashtra

CORPORATE OFFICE

11, Windward Business Park,
Opp. Aadicura Hospital,
Jetalpur Road, Vadodara,
Gujarat – 390007

CONTACT DETAILS

+91 6359158825

EMAIL

ayoki1985@gmail.com

WEBSITE

https://wardwizardhealthcare.com

NOTES:

1. The Ministry of Corporate Affairs ("MCA") has vide its General Circular No. 20/2020 dated May 5, 2020, read with General Circular No. 14/2020 dated April 8, 2020, General Circular No. 17/2020 dated April 13, 2020, General Circular No. 02/2021 dated January 13, 2021, General Circular No. 21/2021 dated December 14, 2021, General Circular No. 02/2022 dated May 5, 2022, General Circular No 10/2022 dated December 28, 2022 and General Circular No. 09/2023 dated September 25, 2023, General Circular No. 09/2024 dated September 19, 2024, and ***General Circular No. 03/2025 dated September 22, 2025*** (collectively referred to as "MCA Circulars") and Securities and Exchange Board of India ('SEBI') vide its Circular Nos. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023 and SEBI/HO/ CFD/CFD-PoD-2/P/CIR/2023/167 dated October 07, 2023, ***SEBI/HO/CFD/CFD-PoD2/P/CIR/2024/133 dated October 3, 2024*** and subsequent circulars issued by SEBI in this regard **(collectively referred to as "SEBI Circulars")**, have permitted the holding of AGM through Video Conferencing ("VC") or Other Audio-Visual Means ("OAVM"), without the physical presence of the Members at a common venue vide the above MCA circulars and provided relaxation to companies from dispatching physical copy of annual report vide above SEBI circulars. In compliance with the provisions of the Companies Act, 2013 ("Act"), amended provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), MCA Circulars and Secretarial Standard on General Meetings ('SS-2'), issued by The Institute of Company Secretaries of India the AGM of the Company will be held through VC / OAVM. The Registered Office of the Company shall be deemed to be the venue for the AGM.
2. The Explanatory Statement pursuant to Section 102(1) of the Act with respect to the Special Business to be transacted at the meeting as set out in the Notice is annexed hereto.

   Further, the relevant details with respect to "Director seeking appointment and re-appointment at this AGM and Statutory Auditors seeking appointment at this AGM" as required under Regulation 36 of Listing Regulations and Secretarial Standard on General Meetings issued by The Institute of Company Secretaries of India (ICSI) as approved by the Central Government, is also annexed to this Notice.
3. Since this AGM is being held through VC/OAVM, pursuant to the Circulars, physical attendance of the members has been dispensed off. Accordingly, the facility for appointment of proxies by the members will not be available for the AGM. Hence the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice.
4. 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, 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.
5. 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.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.

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.In compliance with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020 and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July, 2023 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated 7th October, 2023, Notice of the AGM along with the Annual Report is being sent online through electronic mode to those Members whose email addresses are registered with the Company/Depositories. Members may note that the Notice of 42nd AGM and Annual Report will also be available on the Company's website https://wardwizardhealthcare.com , website of Stock Exchanges i.e. BSE Limited at www.bseindia.com
7.	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.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.Electronic copies of the Notice for the AGM and the Annual Report for the FY 2025-26 are being sent to all the Members whose e-mail ids are registered with the Company/Depository Participants ("DP").Dispatching of physical Copies of the Financial Statements (including the Board's Report, Auditors' Report or other documents required to be attached therewith), has been dispensed with. Such Statements are being sent only by email to the Members and all other persons so entitled.
8.	Members are informed that in case of joint holders attending the Meeting, only such joint holder whose name stands first in the Register of Members of the Company/ list of Beneficial Owners as received from National Securities Depository Limited ("NSDL") /Central Depository Services (India) Limited ("CDSL") (collectively referred to as "Depositories") in respect of such joint holding will be entitled to vote.
9.	In pursuance of Section 112 and Section 113 of The Companies Act, 2013 ("the Act"), representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/ OAVM and cast their votes through e-voting. Institutional / Corporate Members intending to appoint an Authorized Representative to attend and vote on their behalf at the AGM are required to send a scanned copy (PDF/JPG format) of its Board or Governing body resolution/ authorization letter etc. authorizing its representative to attend the AGM through VC / OAVM on its behalf and to vote through remote e-voting at least 48 hours before the AGM. The said resolution/authorization shall be sent to the scrutinizer by e-mail through its registered e-mail address to cskamal2014@gmail.com or upload on the VC portal, i e., (NSDL). e-voting portal i.e., https://www.evoting.nsdl.com/ .
10.	The proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company at Office No. 101, First floor, Shree Sai Ashirwad CHS, Gantali Path Road, Above Saibaba Mandir, Naupada, Naupada (Thane), Thane, Thane, Maharashtra, India, 4006027, which shall be the deemed venue of the AGM.
11.	Pursuant to the MCA Circulars, the Notice of the AGM is being sent only by electronic mode to those Members whose e-mail addresses are registered with the Company /Depositories and whose names appears in the Register of Members as on **Monday, 31st August , 2026** Copy of the Notice of the AGM is also available for download on the website of the Company at https://wardwizardhealthcare.com/ , the e-voting portal i.e. ., https://www.evoting.nsdl.com/ and on the websites of the Stock Exchanges, i.e. BSE at https://www.bseindia.com.
12.	Members who have not registered their email addresses with the Company/ RTA or their Depositories for receiving all communication (including Notice and Annual Report) from the Company electronically can get the same registered as follows:

i. Members holding shares in physical mode and who have not registered/ updated their email addresses with the Company/ RTA are requested to register by visiting https://purvashare.com/email-and-phone-updation/.

ii. Members holding shares in dematerialized mode are requested to register/ update their email addresses with the relevant Depositories.

13. Members will be able to attend AGM through VC/ OAVM by logging on to the e-voting website of NSDL at https://www.evoting.nsdl.com by using their e-voting login credentials. On this webpage, click on the tab Shareholders / Members, the Video Conferencing/ webcast link would be available.

14. Members who would like to express their views/ ask questions during the AGM may register themselves as a speaker by sending their request in advance at least seven days before the AGM. Members who do not wish to speak during the AGM but have queries may send their queries, mentioning the name, securities demat account number/folio number, email id, mobile number to ayoki1985@gmail.com and can send their queries in advance 7 days prior to meeting.

15. Only those Members who have registered themselves as a speaker will be allowed to express their views/ ask questions during the AGM for a maximum time of 2 (Two) minutes each, once the floor is open for shareholder queries. The Company reserves the right to restrict the number of speakers and number of questions depending on the availability of time for the AGM.

16. The Members who have cast their vote by remote e-voting prior to the AGM may also attend /participate in the AGM through VC / OAVM but shall not be entitled to cast their vote again.

17. Pursuant to Section 91 & other applicable provisions of the Companies Act, 2013 and in accordance with the Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Register of Members and Share Transfer Book of the Company shall remain closed from Wednesday, 23th September, 2026 to Wednesday, 30th September,2026 (both days inclusive) for taking record of the Members of the Company for the purpose of ensuing 42nd Annual General Meeting.

18. Electronic copy of all documents referred to in this Notice of AGM will be available for inspection by shareholders in electronic mode, Shareholders are requested to write to ayoki1985@gmail.com for inspection, which shall be made available electronically for inspection to the shareholders.

19. Members seeking any information or clarification with regard to the accounts are requested to write to the Company at least 10 days in advance of meeting so that the required information can be readily available in the Meeting.

20. Members are requested to notify any changes to their respective Depository Participants.

21. The details required under Regulation 36(3) of the Listing Regulations and Secretarial Standard on General Meetings (SS- 2) issued by the Institute of Company Secretaries of India, in respect of the Director seeking reappointment at this AGM forms part of **Annexure-A** of the Notice.

22. The Company has a designated email ID for Redressal of Shareholders'/Investors' Complaints /Grievances. Hence, please write to us at ayoki1985@gmail.com

23. **Other information relating to Remote E-Voting are as under:**

i. In compliance with Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of the Listing Regulations, the Company is pleased to provide a facility to its members to exercise their votes electronically through the electronic voting ("remote e-voting") facility of **National Securities Depository Limited ('NSDL').** Shareholders who have cast their votes by remote e-voting prior to the AGM may participate in the AGM but shall not be entitled to cast their votes again. The manner of voting remotely by shareholders holding shares in dematerialized mode, physical mode and for members who have not registered their email addresses is provided in the instructions for e-voting section which forms part of this Notice.

ii. The e-voting period begins on **Sunday, September 27, 2026 at 9:00 a.m. (IST)** and ends on **Tuesday, September 29, 2026 at 5:00 p.m. (IST)** During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of **Monday, September 21, 2026** ("cut-off date for e-voting"), may cast their vote electronically. The e-voting module shall be disabled by **National Securities Depository Limited ('NSDL').** for voting thereafter.

iii. The facility for e-voting shall also be made available during the AGM. Members present in the AGM through VC and who have not cast their vote on the resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through the e-voting system during the AGM.

iv. Any person who acquires shares of the Company and becomes a shareholder of the Company after sending of the AGM Notice and holding shares as of the cut-off date of e-voting, may obtain the login ID and password by sending a request at https://www.evoting.nsdl.com/. However, if he/she is already registered with **National Securities Depository Limited ('NSDL').** for remote e-voting, then he/she can use his/her existing user ID and password for casting the vote.

v. **Mr. Kamal Lalani**, a Practicing Company Secretary (**FCS no. F13814**), has been appointed as the Scrutinizer to scrutinize the remote e-voting prior to the date of AGM and during the meeting in a fair and transparent manner.

vi. The Scrutinizer will submit his report to the Chairman of the Company or to any other person authorized by the Chairman, after the completion of the scrutiny of the remote e-voting (votes casted prior to the date of AGM and during the AGM through remote e-voting), not later than two working days from the conclusion of the AGM. The results declared along with the Scrutinizer's Report shall be communicated to the stock exchanges, **National Securities Depository Limited ('NSDL')** and will also be displayed on the Company's website.

	vii. The Securities and Exchange Board of India (SEBI) has mandated that securities of listed companies shall be transferred only in dematerialized form with effect from April 1, 2019. Accordingly, the Company, through its Registrar and Share Transfer Agent, Purva Sharegistry (India) Pvt. Ltd., has ceased accepting any fresh requests for transfer of shares in physical form. In view of this and to eliminate risks associated with physical share certificates as well as to facilitate easier portfolio management, Members holding shares in physical form are advised to convert their holdings into dematerialized form at the earliest. viii. Members holding shares in physical mode are required to submit their Permanent Account Number (PAN) and bank account details to the Company/ Purva Sharegistry (India) Pvt. Ltd., if not registered with the Company/Purva Sharegistry (India) Pvt. Ltd., as mandated by SEBI by writing to the Company at ayoki1985@gmail.com or to Purva Sharegistry (India) Pvt. Ltd. at support@purvashare.com along with the details of folio no., self-attested copy of PAN card, bank details (Bank account number, Bank and Branch Name and address, IFSC, MICR details) and cancelled cheque. ix. Pursuant to Section 72 of the Companies Act, 2013, Members holding shares in physical form may file their nomination in the prescribed Form SH-13 with the Company's Registrar and Transfer Agent i.e. Purva Sharegistry (India) Pvt. Ltd. In respect of shares held in demat form, the nomination form may be filed with the respective Depository Participant. x. Non-Resident Indian members are requested to inform Purva Sharegistry (India) Pvt. Ltd. / respective DPs, immediately of: a) Change in their residential status on return to India for permanent settlement b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier. xi. The voting rights of members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date of **Monday, September 21, 2026.** Members shall have one vote for every one fully paid share of the Company held by them as on the cut-off date. Members can vote for their entire voting rights as per their discretion. xii Members who are present in the meeting through VC / OAVM and have not cast their vote on resolutions through remote e-voting shall be allowed to vote through the e-voting system during the meeting. Members are requested to send all their documents and communications pertaining to shares to the Registrar and Transfer Agent (RTA) of the Company – Purva Sharegistry (India) Pvt. Ltd., at their address at Unit No. 9, Ground Floor, Shiv Shakti Ind. Estt,J. R. Boricha Marg, Lower Parel East, Mumbai-400 011 Maharashtra, India, Phone: 022- 3199 8810 / 4961 4132, for both physical and demat segments of Equity Shares. Please quote on all such correspondence – "Unit – Wardwizard Healthcare Limited". For Shareholders queries – Telephone No. Phone: 022- 3199 8810 / 4961 4132 Email support@purvashare.com, Website: www.purvashare.com

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

- **i.** The remote e-voting period begins on **Sunday, 27th September ,2026 at (9:00 A.M. IST**) and ends on **Tuesday, 29th September 2026 at (17:00 P.M. IST)**. 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. **Monday ,21st September 2026**, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being **Monday, 21st September 2026**.
- **ii.** Shareholders who have already voted prior to the meeting date would not be entitled to vote during the meeting.
- **iii.** Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

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

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

Step 1: Access to NSDL e-Voting system

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

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

Type of shareholders	Login Method

Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience.

	NSDL Mobile App is available on App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the 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.

<u>How to Log-in to NSDL e-Voting website?</u>

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

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

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

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

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

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

Step 2: Cast your vote electronically 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 cskamal2014@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre, Senior Manager, NSDL at evoting@nsdl.com

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company email id at ayoki1985@gmail.com).
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to ayoki1985@gmail.com . If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

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

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

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

1. Member will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at ayoki1985@gmail.com The same will be replied by the company suitably.

6. Shareholders 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 mobile number at ayoki1985@gmail.com between **Monday, 21st September 2026 (9:00 a.m. IST) to Sunday, 27th September 2026 (5:00 P.M.)** Only those Shareholders 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 speakers depending on the availability of time for the AGM.
7. Shareholders attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

ANNEXURE TO NOTICE
EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND / OR REGULATION 36(3) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

ITEM 2: TO APPOINT A DIRECTOR IN PLACE OF MR. YATIN SANJAY GUPTE (DIN-07261150) AS A DIRECTOR LIABLE TO RETIRE BY ROTATION AS DIRECTOR OF THE COMPANY, WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR THE RE- APPOINTMENT

Details of Director Retiring by Rotation/seeking re-appointment at the Ensuing Annual General Meeting

Additional Information of Directors recommended for appointment/ re-appointment in terms of Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards on General Meeting (SS-2) (as on 31st March 2026).

Annexture -1

Name of Director	Yatin Sanjay Gupte
Fathers' Name	Sanjay Mahadev Gupte
Date of Birth	15th August, 1978
Date of First Appointment of the Board	11th August, 2023
DIN	07261150
Qualifications	Master of Business Administration (M.B.A Exe.) in Insurance
Brief Resume & Expertise in specific Functional areas	Sales & Marketing, Business Development, Client Servicing, Renewals and Operations, Insurance
Skills and Capabilities required for the Role and the manner in which he meets such requirements	He has more than 25+ years of experience in the areas of Sales & Marketing, Business Development, Client Servicing, Renewals and Operations (including 11 years of experience in Insurance). He is a Master of Business Administration (M.B.A Exe.) in Insurance from Bhartiya Shiksha Parishad, Uttar Parishad. With a vision to leave a mark with his world class innovations, Mr. Gupte is on his journey to nurture dynamic leaders for tomorrow while transforming the entire ecosystem by offering viable solutions.
Terms and conditions of Appointment / Re-appointment	Not applicable
Details of remuneration sought to be Paid	Sitting Fees, reimbursement of expenses for participation in the Board and its Committee meetings and Commission, if any, will be paid as approved by the Board of Directors of the Company or Members of the Company, as the case may be.

Details of Remuneration last drawn	NIL
No. of Board meetings attended	8(Eight)
Directorship held in other Companies (along with listed entities from which the person has resigned in the past three years)	1. Wardwizard Innovations & Mobility Limited 2. Wardwizard Foods And Beverages Limited 3. I-Secure Credit & Capital Services Limited 4. Mangalam Industrial Finance Ltd 5. Wardwizard Healthcare Limited 6. Wardwizard Solutions India Private Limited 7. Wardwizard Medicare Private Limited 8. Bluebells Insurance Broking Private Limited 9. Wardwizard Properties Holdings Limited 10. Wardwizard aviation private limited 11. Wardwizard Renewable Energy Private Limited 12. Bluebells insurance broking private limited 13. Speed-force EV vehicles private limited LLP: 1. Kerala health and wellness solutions limited liability partnership 2. Ananta smart roots LLP
Chairman / Membership of Committees in other Companies (along with listed entities from which the person has resigned in the past three years)	**Wardwizard Foods and Beverages Limited** i. Audit Committee – Member ii. Risk Management Committee – Member **Mangalam Industrial Finance Limited** i. Audit Committee – Member ii. Stakeholders Relationship Committee-Member iii. Nomination & Remuneration Committee – Member iv. Rights Issue Committee – Member v. Risk Management Committee – Member **I Secure Credit & Capital Services Limited** i. Nomination & Remuneration Committee – Member **Wardwizard Innovations & Mobility Limited** i. Audit Committee - Member ii. Fund Raising Committee – Member iii. Risk Management Committee – Member iv. Corporate Social Responsibility Committee – Member. v. Right Issue Committee – Member vi. Finance and Investment Committee-Chairperson

	Wardwizard Healthcare Limited i. Stakeholders Relationship Committee Member ii. Nomination & Remuneration Committee – Member
No. of Shares held in the Company (including shares held as a beneficial owner)	90,750 37.04 %
Relationship with any Director, Manager and Key Managerial Personnel (KMP) of the Company	Mr. Gaurav Jayant Gupte and Mr. Yatin Sanjay Gupte are Business Partners Mr. Yatin Sanjay Gupte and Mrs. Sheetal Mandar Bhalerao are Business Partners Apart from above, none of the other Directors and KMPs are related or share any relationship with Mr. Yatin Sanjay Gupte

ITEM 3. TO APPOINT M G S A & CO AS STATUTORY AUDITOR OF THE COMPANY TO FILL CASUAL VACANCY

M/s. Mahesh Udhwani & Associates, Chartered Accountants, (ICAI FRN – 129738W) Practicing Chartered Accountants, Vadodara vide their letter dated **14th May, 2026** as tendered their resignation as the Statutory Auditors of the Company and expressed his unwillingness to continue as the Statutory Auditor of the Company.

Due to the resultant casual vacancy caused by the said resignation, the Board of Directors on the recommendation of the Audit Committee of the Company has appointed M/s M G S A & Company (Firm Registration Number: 022481C), Firm of Practicing Chartered Accountants as Statutory Auditor on **16th July 2026** whose appointment is subject to the approval of the Members and shall hold office till the conclusion of the 42nd Annual General Meeting of the Company and to fill the casual vacancy caused by the resignation of M/s. Mahesh Udhwani & Associates , Chartered Accountants, (ICAI FRN – 129738W) Practicing Chartered Accountants , Vadodara

M/s M G S A & Company (Firm Registration Number: 022481C), Firm of Practicing Chartered Accountants, is a reputed Chartered Accountant Firm holding a valid Peer Review Certificate whose experience is expected to bring more transparency and good governance within the Company.

M/s M G S A & Company (Firm Registration Number: 022481C), Firm of Practicing Chartered Accountants have conveyed their consent to be appointed as the Statutory Auditors of the Company along with the requisite confirmation that, their appointment, if made by the Members, then the same shall be within the limits prescribed under the Companies Act, 2013.

M/s M G S A & Company (Firm Registration Number: 022481C), Firm of Practicing Chartered Accountants, shall be paid ₹. 2,20,000/- p.a. plus applicable GST as remuneration and other out of pocket expenses as mutually agreed between them and the Board of Directors of the Company. The remuneration payable is commensurate with size of the Company and the amount of work to be performed by the Auditor.

Further, there is no material variation in fees payable to the new Statutory Auditor from that paid to the outgoing auditor. The previous Statutory Auditor was paid ₹. 2,20,000/- p.a. plus applicable GST and the new Auditors shall be paid ₹ ₹. 2,20,000/- p.a. plus applicable GST /-.

The Ordinary Resolution contained in the Notice is meant for obtaining the approval of the Members to the appointment of M/s M G S A & Company (Firm Registration Number: 022481C), Firm of Practicing Chartered Accountants. The Board recommends that the same be passed.

None of the Promoters, Directors, Key Managerial Personnel or their relatives, is in any way, concerned or interested in the said Ordinary Resolution.

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

ITEM NO. 4. TO APPOINT M G S A & CO AS STATUTORY AUDITOR OF THE COMPANY

On the basis of the recommendation of the Audit Committee, the Board of Directors at its meeting held on 16th July, 2026 and pursuant to Section 139 and other applicable provisions, if any of the Companies Act, 2013 read with Companies (Audit and Auditors) Rules, 2014 and other applicable provisions, if any, recommended the appointment of M/s M G S A & Company (Firm Registration Number: 022481C), Firm of Practicing Chartered Accountants, Bikaner as Statutory Auditors of the Company to hold office from the conclusion of the 42nd Annual General Meeting till the conclusion of 47th Annual General Meeting of the Company to be held in the year 2031.

M/s M G S A & Company (Firm Registration Number: 022481C), Firm of Practicing Chartered Accountants, is a reputed Chartered Accountant Firm holding a valid Peer Review Certificate whose experience is expected to bring more transparency and good governance within the Company.

M/s M G S A & Company (Firm Registration Number: 022481C), Firm of Practicing Chartered Accountants have conveyed their consent to be appointed as the Statutory Auditors of the Company along with the requisite confirmation that, their appointment, if made by the Members, then the same shall be within the limits prescribed under the Companies Act, 2013.

M/s M G S A & Company (Firm Registration Number: 022481C), Firm of Practicing Chartered Accountants, shall be paid ₹. 2,20,000/- p.a. plus applicable GST. as remuneration and other out of pocket expenses as mutually agreed between them and the Board of Directors of the Company. The remuneration payable is commensurate with size of the

Company and the amount of work to be performed by the Auditor.

Further, there is no material variation in fees payable to the new Statutory Auditor from that paid to the outgoing auditor. The previous Statutory Auditor was paid ₹. 2,20,000/- p.a. plus applicable GST /- and the new Auditors shall be paid ₹ 2,20,000/- p.a. plus applicable GST /-.

The Ordinary Resolution contained in the Notice is meant for obtaining the approval of the Members to the appointment of M/s M G S A & Company (Firm Registration Number: 022481C), Firm of Practicing Chartered Accountants. The Board recommends that the same be passed.

None of the Promoters, Directors, Key Managerial Personnel or their relatives, is in any way, concerned or interested in the said Ordinary Resolution.

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

ITEM NO. 5: APPROVAL OF APPOINTMENT OF MR. YUVRAJ PRIYADARSHI (DIN :08055832) AS WHOLE TIME DIRECTOR

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, had appointed, **Mr. Yuvraj Priyadarshi (DIN :08055832)** as Chief Executive Officer on 14th November 2025 and later as Additional Executive Director on 23rd March 2026 of the Company pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company. Further, on the Board Meeting held on 31st August 2026, the board has approved his appointment as Whole time Director w.e.f from 30th September 2026 subject to the approval of Shareholders in ensuing AGM

The Company has received from him the consent to act as Directors in Form DIR-2 pursuant to Rule 8 of the Companies (Appointment and Qualification of Directors) Rules, 2014; and declarations confirming that they are not disqualified from being appointed as Directors in terms of Section 164 of the Companies Act, 2013. In the opinion of the Board, **Mr. Yuvraj Priyadarshi (DIN :08055832)** possess the requisite qualifications, experience and expertise and their association would be beneficial to the Company. The Board and **Mr. Yuvraj Priyadarshi (DIN :08055832) has mutually agreed that Remuneration paid as in the Capacity of CEO will prevail even after regularization of Mr. Yuvraj Priyadarshi (DIN :08055832) as whole time Director.**

None of the Promoters, Directors, KMP and their relatives except **Mr. Yuvraj Priyadarshi (DIN :08055832)** is either directly or indirectly in any way concerned or interested, financially or otherwise, in the Resolution at **Item No. 5** of the accompanying Notice.

The Board recommends the Resolution as set out at **Item No. 5** of this Notice for approval of the members of the Company as a Special Resolution.

ITEM NO. 6. APPOINTMENT OF MS. SATHI KUNDU (DIN: 10837461) AS NON-EXECUTIV INDEPENDENT DIRECTOR OF THE COMPANY”).

Ms. Sathi Kundu , holding Director Identification No. 10837461, who was appointed as an Additional Director by the Board of Directors of the Company(“Board”) based on the Recommendation of Nomination and Remuneration Committee under the category of Non-Executive Director-Independent director of the Company w. e. f 31st August 2026 pursuant to the provisions of Section 152, 161(1) and all other applicable provisions of the Companies Act, 2013 read with the Companies (Appointment and

Qualifications of Directors) Rules, 2014 (including any statutory modification(s) or enactment thereof for the time being in force) ("the Act"), the provision of the Article of Association of the Company. Further Ms. Sathi Kundu has confirmed that she is not disqualified to act as a Director in terms of Section 164 of the Act and he is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority and she is in compliance with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014. Given her expertise, knowledge and experience, the Board is of the opinion that it would be in the interest of the Company to avail her services as a non-executive non-independent director of the Company.

The Proposed Independent Director has significant professional expertise and rich experience across a wide spectrum of functional areas and hence the Board considered that her association with the Company would be of immense benefit to the Company to avail her services as a Non-Executive, Independent Director of the Company for a period of consecutive five years with effect from 31st August 2026 to 30th August, 2031.

The Company has received a declaration from Ms. Sathi Kundu (DIN: 10837461) that she meets with the criteria of independence as prescribed both under sub subsection (6) of section 149 of the Act.

In the opinion of the Board, she fulfills the conditions of appointment as Independent Director as specified in the Act and the Rules framed thereunder. Her knowledge and experience will be of immense benefit and value to the Company and she is independent of the management. The draft letter of appointment of Ms. Sathi Kundu (DIN: 10837461) shall be open for inspection at the Registered Office of the Company by any Member during normal business hours.

Ms. Sathi Kundu (DIN: 10837461) does not hold any Equity Shares in the Company

A Brief profile of the proposed Independent Director is provided below:

Ms. Sathi Kundu has Graduated in Bachelors of Arts and Bachelors of Law from the University of Calcutta and has more than 15 years of experience in the legal field. She has handled various litigations and petitions and her experience is expected to bring transparency within the organization.

Additional Information of Director seeking appointment at the Annual General Meeting (AGM) pursuant to Secretarial Standards-2 and Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors recommends the Special resolution set out in Item No. 6 of the notice for approval of the Members.

None of the Promoters, Directors, KMP and their relatives except Ms. Sathi Kundu (DIN: 10837461) is either directly or indirectly in any way concerned or interested, financially or otherwise, in the Resolution at Item No. 6 of the accompanying Notice.

Name of Director	**Ms. Sathi Kundu (DIN: 10837461**
Fathers' Name:	Mr. Sakti Kundu
Date of Birth:	21.07.1992
First Appointment on Board:	31st August 2026
Nature of her expertise in specific functional areas:	Legal

Years of Experience:	15 years
Qualification:	Ms. Sathi Kundu (DIN: 10837461) appointed Additional Woman Director (Independent and Non-Executive). She has Graduated in Bachelors of Arts and Bachelors of Law from the University of Calcutta and has more than 15 years of experience in the legal field. She has handled various litigations and petitions and her experience is expected to bring transparency within the organization.
Directorship in Other Companies:	2
Name of other public limited Companies, where she is Director including this listed entity	P. B. FILMS LIMITED CLASSIC FILAMENTS LIMITED WARDWIZARD HEALTHCARE LIMITED
Member/Chairman of the Committee including this listed entity	**P. B. Films Limited** Audit Committee-Member Nomination and Remuneration Committee-Member Stakeholders Relationship Committee-Member **Classic Filaments Limited** Nomination and Remuneration Committee-Member Stakeholders Relationship Committee-Chairperson
Shareholding in the Company as on 30th June, 2026 (including shareholding as a beneficial owner)	Nil
Term and Condition of Appointment / Reappointment	As agreed between Ms. Sathi Kundu and Board of Director of the Company.
Details of remuneration sought to be paid and the remuneration last drawn by such person, if applicable	NA
Relationship with other Directors and KMP:	No Relation with any directors
The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Ms. Sathi Kundu is a dedicated and experienced lawyer. She has more than 15 years of experience in the legal field. She has handled various litigations and petitions and her experience is expected to bring transparency within the organization.
Pecuniary relationship directly and indirectly with other Directors, Manager and other Key Managerial Personnel of the Company.	No Pecuniary relationship directly and indirectly with other Directors, Manager and other Key Managerial Personnel of the Company.
No. of Board Meeting Attended during the year	NA

Chairmanship and membership of audit committee and stakeholder's relationship committee are considered.

Accordingly, the Board commends the Special Resolution as set out in **item No. 6** of the accompanying notice.

ITEM NO. 7.
INCREASE IN THE AUTHORIZED SHARE CAPITAL OF THE COMPANY AND CONSEQUENTIAL AMENDMENT TO THE CLAUSE V (CAPITAL CLAUSE) OF THE MEMORANDUM OF ASSOCIATION

Presently, the Authorised Share Capital of the Company is ₹7,50,00,000 (Rupees Seven Crores Fifty Lakhs Only) divided into 75,00,000 (Seventy-Five Lakhs) Equity Shares of ₹10/- (Rupees Ten only) each.

In Order to facilitate the future requirements and expansion of the Company and to give effect to the preferential issue, it is proposed to increase the Authorized Share Capital to ₹25,00,00,000 (Rupees Twenty-Five Crores Only) divided into 2,50,00,000 (Two Crore Fifty Lakh Only) Equity Shares of ₹10 (Rupees Ten Only) each. The increase in the Authorized Share Capital as aforesaid would entail consequential alteration of the existing Clause V of the Memorandum of Association of the Company.

The increase in the Authorized Share Capital and consequential alteration to Clause V of the Memorandum of Association of the Company require Members' approval in terms of Sections 13, 61 and 64 of the Companies Act, 2013 and any other applicable statutory and regulatory requirements.

The set of Memorandum of Association is available for inspection at the Registered Office of the Company during business hours between 11.00 A.M. to 2.00 P.M. on all working days of the Company (except Saturdays, Sundays, and Public holidays)

None of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 7 of this Notice except to the extent of their shareholding in the Company.

Accordingly, approval of the Members of the Company is hereby sought by way of ordinary resolution as set out in Item No. 7 of this Notice.

ITEM NO. 8
ISSUE OF FULLY CONVERTIBLE WARRANTS ON PREFERENTIAL BASIS

The Board of Directors at its meeting held on Monday, 31st August, 2026, subject to the approval of the shareholders of the Company and such other approvals as may be required, has considered and approved the proposal to offer and allot, by way of private placement on a preferential basis, up to 1,25,00,000 (One Crore Twenty-Five Lakh) fully convertible warrants ("Warrants"), each convertible into 1 (one) Equity Share of the Company having a face value of ₹10/- (Rupees Ten only) each ("Equity Shares"), at an issue price of ₹10/- (Rupees Ten only) per Warrant to be issued at par, with each Warrant carrying a right to subscribe to 1 (one) Equity Share at an issue price of ₹10/- (Rupees Ten only) per Equity Share, being the price determined in accordance with Regulation 165 of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time ("SEBI ICDR Regulations"), aggregating up to ₹12,50,00,000/- (Rupees Twelve Crore Fifty Lakh only), for cash consideration, in one or more tranches ("Preferential Issue"), to the following proposed allottees ("Proposed Allottees"):

Sr No	Name of the Proposed Allottees	Category	Pre-Preferential Issu		No. of Convertible Warrants proposed to be allotted	*Post Preferential Issue (Assuming conversion of 1,25,00,000 convertible Warrants into Equity Shares under present Preferential Issue)	
			No. of Shares held	% of share holding		No. of Shares held	% of share holding
1.	Yatin Sanjay Gupte	Promoter/Promoter Group	90,750	37.04	5200000	52,90,750	41.51
2.	Sheetal Mandar Bhalerao	Promoter/Promoter Group	34,760	14.19	1800000	18,34,760	14.40
3.	Ram Chander Sharma	Non-Promoter Group	Nil	Nil	2,00,000	2,00,000	1.57
4.	Nitu Sharma	Non-Promoter Group	Nil	Nil	2,00,000	2,00,000	1.57
5.	Ram Chander Sharma HUF	Non-Promoter Group	Nil	Nil	2,00,000	2,00,000	1.57
6.	Shyam Sunder Sharma	Non-Promoter Group	Nil	Nil	2,00,000	2,00,000	1.57
7.	Hemlata Sharma	Non-Promoter Group	Nil	Nil	2,00,000	2,00,000	1.57
8.	Shyam Sunder Sharma HUF	Non-Promoter Group	Nil	Nil	2,00,000	200000	1.57
9.	Aakanksha Kabra	Non-Promoter Group	Nil	Nil	2,50,000	2,50,000	1.96
10.	Ilyashbhai Dhobi	Non-Promoter Group	Nil	Nil	6,30,000	6,30,000	4.94
11.	Sanjay Kumar Sharma	Non-Promoter Group	Nil	Nil	3,00,000	3,00,000	2.35
12.	Pooja Chotia	Non-Promoter Group	Nil	Nil	3,00,000	3,00,000	2.35
13.	Havish Suppliers LLP	Non-Promoter Group	Nil	Nil	3,00,000	3,00,000	2.35
14.	Kailash Dhanuka HUF	Non-Promoter Group	Nil	Nil	3,30,000	3,30,000	2.59
15.	Ruchika Dhanuka	Non-Promoter Group	Nil	Nil	3,00,000	3,00,000	2.35
16.	Arpit Kabra	Non-Promoter Group	Nil	Nil	6,30,000	6,30,000	4.94
17.	P. B. Films Limited	Non-Promoter Group	Nil	Nil	6,30,000	6,30,000	4.94

18.	Kyan Investment & Trading Company Private Limited	Non-Promoter Group	Nil	Nil	6,30,000	6,30,000	4.94

The preferential issue shall be made in terms of Chapter V of the SEBI ICDR Regulations, 2018 and applicable provisions of the Companies Act, 2013.

The investors/proposed allottees named hereinabove have agreed to subscribe to the proposed preferential issue and have confirmed their eligibility in terms of Regulation 159 of the SEBI ICDR Regulations.

Pursuant to the applicable provisions of Sections 23(1)(b), 42 and 62 of the Companies Act, 2013 ('Act') and Rules framed thereunder, and in accordance with the provisions of Chapter V "Preferential Issue" of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ('SEBI ICDR Regulations'), the Preferential issue of Warrants requires approval of the Members by way of a Special Resolution.

The proceeds of the Preferential Issue shall be utilised for the growth and expansion initiatives of the Company, inter alia, including investment in promoter group entities, including Wardwizard Medicare Private Limited, for the overall growth and expansion of the group companies; meeting working capital requirements; and for general corporate purposes, as more particularly set out herein.

The Board, therefore, recommends the Special Resolution set out at Item No. 8 of the accompanying Notice for approval of the Members.

The details of the Preferential Issue and other particulars, as required under Regulation 163 of the SEBI ICDR Regulations read with Rule 14(1) of the Companies (Prospectus and Allotment of Securities) Rules, 2014, Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014, and other applicable laws and regulations, are set out below:

1. Particulars of the offer including date of passing of Board resolution, kind of Securities offered, maximum number of Securities to be issued, manner of issue of shares, class or classes of persons to whom allotment is proposed to be made and the Issue Price:

The Board of Directors at its meeting on Monday, 31st August 2026, subject to Members' approval and regulatory consents, if any, as may be applicable, approved the preferential issuance and allotment of up to 1,25,00,000 convertible warrants, each warrant convertible into one Equity Share at an issue price of ₹10/- per warrant, for an aggregate consideration of up to ₹12,50,00,000 (Rupees Twelve Crore Fifty Lakhs Only) to the persons belonging to Promoter and Promoter Group Category and Public Group Category, payable in cash.

2. **Basis on which the price has been arrived at and justification for the price (referred to warrant price/ exercise price or otherwise which means price to be paid by Investor for exercising warrant including premium, if any):**

The Equity Shares of the Company are listed on BSE Limited only. The Equity Shares are infrequently traded in terms of Part IV of the SEBI ICDR Regulations.

In case of the infrequently traded shares, as per Regulation 165 of the SEBI ICDR Regulations, a minimum issue price of the Equity Shares/ Warrants in preferential issue has to be calculated as follows:

"The price of the Equity Shares to be allotted pursuant to Preferential Issue shall take into account the valuation parameters including book value, comparable trading multiples, and such other parameters as are customary for valuation of shares of such companies based on the valuation report issued by the Independent Registered Valuer and shall also submit the Certificate to the BSE Limited stating that the offer price arrived at is based on the Report of the Independent Registered Valuer."

Further, determination of price as per the Articles of Association of the Company is not applicable, since the Articles of Association of the Company are silent on the determination of a Floor Price/ Minimum Price of the shares issued on preferential basis. In view of the above, the Board of the Company decided to issue these securities to be allotted on preferential basis to the proposed allottee at ₹10/- (Rupees Ten Only) being not less than the price arrived in accordance with the Report of the Independent Registered Valuer (as per the Independent registered Valuer, the price arrived at is negative. However, Section 53 of the Companies Act, 2013 prohibits a company from issuing shares at a price below the face value. Accordingly, the minimum price at which the proposed equity share/ warrants may be issued is restricted to the face value of ₹10/- per share warrant, which is the price recommended for the purpose of this preferential allotment which is higher than the valuation price.) Each Warrant upon conversion shall entitle the Warrant Holders to one equity share of ₹10/- each fully paid up at a price of ₹10/- per share.

3. Amount which the Company intends to raise by way of such securities:

The Company proposes to raise up to ₹12,50,00,000/- (Rupees Twelve Crore Fifty Lakh only) by way of a preferential issue of 1,25,00,000 (One Crore Twenty-Five Lakh) fully convertible warrants, each warrant being convertible into 1 (one) Equity Share of the Company having a face value of ₹10/- (Rupees Ten only) each, with the entire consideration payable by the proposed allottees in cash.

4. Relevant Date:

The Relevant Date as stipulated in Regulation 161 of the SEBI ICDR Regulations, for determining the price of Equity Shares, is not relevant as the Equity Shares of the Company are infrequently traded and the price of the Securities is determined under Regulation 165 of the SEBI ICDR Regulations.

Further, the relevant date for the purpose of calculation of lock-in is 31st August, 2026, being the date, thirty days prior to the date of the meeting of the shareholders i.e. 30th September, 2026. The relevant date is calculated in accordance with Regulation 161(b).

5. Objects of the Preferential Issue:

The Company intends to utilize the proceeds raised through the Preferential Issue ("Issue Proceeds") towards the following objects:

(a) Investment in Promoter and Promoter Group Companies: A portion of the proceeds from the Preferential Issue, aggregating up to ₹8,00,00,000 (Rupees Eight Crore Only), is proposed to be utilised towards making investments in promoter and/or promoter group companies, including Wardwizard Medicare Private Limited. The majority of the amount proposed to be utilised under this object is presently proposed to be invested in Wardwizard Medicare Private Limited. The balance amount, if any, may be invested in other promoter and/or promoter group companies, depending upon the business requirements and opportunities available at the relevant time.

The proposed investments shall be made in accordance with applicable laws and shall be intended to support the growth and expansion initiatives of the respective investee entities and to create potential business synergies and strategic opportunities for the Company, thereby supporting the Company's long-term business and strategic objectives. The Company may determine the manner and proportion of such investments, subject to the overall maximum amount of ₹8,00,00,000 disclosed under this object and compliance with applicable laws.

(b) Working Capital Requirements: Based on the existing working capital requirements of the Company and the assumptions underlying the estimated working capital requirements, the Company proposes to utilise ₹1,37,50,000/- (Rupees One Crore Thirty-Seven Lakh Fifty Thousand only) out of the proceeds of the Preferential Issue towards meeting its working capital requirements, within a maximum period of 36 months from the date of receipt of the respective proceeds from the issue of Warrants and/or conversion thereof into Equity Shares, as applicable.

(c) General Corporate Purposes: Up to 25% (twenty-five percent) of the Issue Proceeds may be utilised towards general corporate purposes, including, inter alia, meeting the ongoing general corporate expenses, exigencies and contingencies of the Company, and such other purposes as may be determined by the management of the Company from time to time, subject to applicable laws and regulations.

If the proceeds are not completely utilised for the purposes stated hereinabove due to factors such as (i) economic and business conditions; (ii) increased competition; (iii) receiving the necessary approvals; and (iv) other commercial considerations, the same would be utilised (in part or full) as may be decided by our Board (including any duly authorized committee thereof), in accordance with applicable law. In the event of variations in the actual utilization of funds earmarked for the above purposes, any excess requirement for a specific purpose may be met through surplus funds, if available, from other purposes for which funds are being raised through the Issue subject to compliances, if any as may be applicable.

6. Utilisation of Issue Proceed:

Given that the funds to be received against Warrants conversion will be in tranches and the quantum of funds required on different dates may vary, therefore, the use of the Issue shall be made as stated hereinabove.

Proceeds to be utilized for the above Objects are set out herein below:

<table>
<tr><th>Sr No</th><th>Particulars</th><th>Total estimated amount to be funded from Proceeds (Amount in ₹)</th><th>Tentative Timeline for Utilization of Issue Proceeds from the date of receipt of funds</th></tr>
<tr><td>1.</td><td>Investment in Promoter and Promoter Group Companies</td><td>8,00,00,000</td><td rowspan="3">Within a maximum period of 36 months from receipt of funds from the issue and allotment of Warrants (as set out herein)</td></tr>
<tr><td>2.</td><td>Working capital Requirements</td><td>1,37,50,000</td></tr>
<tr><td>3.</td><td>General Corporate Purposes</td><td>3,12,50,000</td></tr>
</table>

As stated above, the Preferential Issue is of convertible Warrants and the Issue Proceeds shall be received in tranches, by the Company within 18 (Eighteen) months from the date of allotment of the Warrants in terms of Chapter V of the SEBI ICDR Regulations and therefore, as estimated by our management, the entire Issue Proceeds would be utilized for the aforementioned Objects, in tranches, as per the Company's business requirements and availability of Issue Proceeds, within a maximum period of 36 (thirty-six) months from the date of receipt of funds for the Warrants.

The amount specified for the aforementioned Objects may deviate +/- 10% (ten percent) depending upon the future circumstances, given that the Objects are based on management estimates and other commercial and technical factors. Accordingly, the same is dependent on a variety of factors such as financial, market and sectoral conditions, business performance and strategy, competition and other external factors, which may not be within the control of the Company and which may result in modifications to the proposed schedule for utilization of the Issue Proceeds at the discretion of the Board, subject to compliance with applicable laws.

7. Interim Use of Issue Proceeds:

Our Company, in accordance with the policies formulated by our Board from time to time, will have flexibility to deploy the Issue Proceeds. The said deployment shall be done in compliance with the applicable laws pending complete utilization of the Issue Proceeds for the Objects described above. Our Company intends to, inter alia, pending utilisation for the Objects of the Preferential Issue, invest the Issue Proceeds in money market instruments including money market mutual funds, deposits in scheduled commercial banks, securities issued by the "Government of India" or any other investments as permitted under applicable laws. The Company shall not invest in capital eroding and high-risk taking instruments

8.Monitoring of Utilization of Funds:

Since the proceeds from the Issue is less than ₹100 Crore, therefore the Company is not required to appoint a SEBI registered external credit rating agency as a Monitoring Agency in terms of Regulation 162A of Chapter V of the SEBI ICDR Regulations.

The Board will monitor the use of proceeds of this preferential issue.

9. Name and address of valuer who performed valuation:

The Valuation of the proposed preferential issue is based on the Valuation Report issued by the Independent Registered Valuer. The complete details of the Independent Registered Valuer are as under:

Name: CMA Suman Kumar Verma
Registration Number: IBBI/RV/05/2019/12376
Affiliation to the Institute: The Institute of Cost Accountants of India (ICMAI)
Complete Office Address: W-Z D-9, Lane No.5, Mahavir Enclave part-1 Palam Village, New Delhi – 110045
Mobile No.: +91 9716633301
Email ID: cmaskverma@gmail.com

The valuation issued the Independent Registered valuer is available on the website of the Company at https://wardwizardhealthcare.com/ and the weblink to access the same is https://wardwizardhealthcare.com/api/storage/documents/ldY7xlHkNMtgakYNusEMCBuDWBjzXnkDda9E81mo.pdf

10.Principal terms of Assets charged as securities:

Not Applicable.

11.Material terms of raising such securities:

The same has been disclosed in the concerned shareholders' resolution at the Item No.8 of and in the explanatory statement to this Notice.

12.Justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer:

Not Applicable, as the proposed allotment shall be made for consideration in Cash only.

13.Class or classes of persons to whom the allotment is proposed to be made:

The proposed preferential allotment of Warrants shall be made to the Promoter Group and Public Category.

14. Intent of the Promoters, Directors or Key Management Personnel (KMPs) or Senior Management Personnel (SMPs) of the issuer to subscribe to the offer:

Allotment of the Proposed Warrants shall be made to Mr. Yatin Gupte (DIN: 07261150), Promoter and Non-Executive and Non-Independent Director of the Company and Ms. Sheetal Mandar Bhalerao, Promoter of the Company. Hence, apart from Mr. Yatin Gupte and Ms. Sheetal Mandar Bhalerao, none of the other Promoters, Directors or Key Management Personnel (KMPs) or Senior Management Personnel (SMPs) of the issuer to subscribe to the offer.

15. Shareholding Pattern of the Company before and after the Preferential Issue:

Sr. No.	Category	Pre-Issue Shareholding		Post-Issue Shareholding	
		Total No. of equity shares	% of shareholding	Total No. of equity shares	% of shareholding
A.	Shareholding of Promoter and Promoter Group				
1.	Indian:				
a)	Individuals				
i)	Yatin Sanjay Gupte	90,750	37.04	52,90,750	41.51
ii)	Sheetal Mandar Bhalerao	34,760	14.19	18,34,760	14.40
b)	Bodies Corporate				
i)	Wardwizard Solutions India Private Limited	28,058	11.45	28,058	0.22
ii)	Wardwizard Medicare Private Limited	27,932	11.40	27,932	0.22
	Total Shareholding of Promoter and Promoter Group (A)	**1,81,500**	**74.08**	**71,81,500**	**56.35**
B	Non-Promoters/Public Shareholding				
1	Institutions:				
a)	Mutual Funds	-	-	-	-
b)	Alternative Investment Funds	-	-	-	-
c)	Financial Institutions/Banks	-	-	-	-
d)	Insurance Companies	-	-	-	-
e)	NBFC Registered with RBI	-	-	-	-
f)	Foreign Portfolio Investors Category I	-	-	-	-
g)	Foreign Portfolio Investors Category II	-	-	-	-
h)	Any Other	-	-	-	-
	Sub-Total (B1)	-	-	-	-
2	Central Government/State Government/President of India	-	-	-	-
	Sub-Total (B2)	-	-	-	-
3	Non-Institutions	-	-	-	-

a)	Key Managerial Personnel	-	-	-	-
b)	Investor Education and Protection Fund (IEPF)	-	-	-	-
c)	Individuals	45,218	18.46	32,55,218	25.54
d)	NRI	-			
e)	Bodies Corporate	18,182	7.42	1278182	10.02
f)	Foreign National	-	-	-	-
g)	Any Other:				
i)	HUF	50	0.02	7,30,050	5.73
ii)	LLP	50	0.02	3,00,050	2.35
	Sub-Total (B3)	100	0.04	10,30,100	8.08
	Total Public Shareholding (B) = (B1+B2+B3)	63,500	25.92	5563500	43.65
	Grand Total (A+B1+B2+B3)	**2,45,000**	**100**	**12745000**	**100**

16.Proposed time limit within which the allotment shall be completed:

In terms of the provisions of SEBI ICDR Regulations, the Company shall complete the preferential allotment of said Warrants within a time period of 15 (fifteen) days from the date of passing of the "Special Resolution" by the Shareholders at their Annual General Meeting to be held on Wednesday, 30th September, 2026. Provided that where any approval or permission by any regulatory authority or the Central Government or the Stock Exchange(s) is pending, the allotment shall be completed within a period of 15 (fifteen) days from the date of such approval or permission, as the case may be.

17.Number of persons to whom allotment on preferential basis has already been made during the year, in terms of number of securities as well as price:

During the period from 1st April, 2026 till the date of this Notice, the Company has not made any Preferential Issue of any securities.

18.Lock-in Period:

(a)The Warrants to be allotted shall be subject to lock-in in accordance with Chapter V of the SEBI ICDR Regulations.
(b)The Resulting Equity Shares shall be locked in as per the applicable provisions of the SEBI ICDR Regulations.
(c)The entire pre-preferential allotment shareholding, of the Proposed Allottee, shall be locked-in as per Chapter V of the SEBI ICDR Regulations.

19. Payment of Consideration:

In terms of the provisions of Regulation 169(2) of the SEBI ICDR Regulations, an amount equivalent to at least 25% (twenty-five percent) of the total consideration for the Warrants will be payable on the date of preferential allotment of the Warrants.

The balance upto 75% (seventy-five percent) of the issue price shall be, at the option of the Allottee(s), payable by the Proposed Allottees at the time of allotment of the Equity Shares pursuant to conversion of the Warrants into Equity Shares.

Warrant will be converted at the option of the allottee, into 1 (one) equity share of Face Value of ₹10/- each at issue price of ₹10/- per share, determined in accordance with the SEBI ICDR Regulations, at any time within 18 (eighteen) months from the date of allotment of Warrants. In case the Warrant holder does not apply for the conversion of the outstanding Warrants into Equity Shares of the Company within 18 (eighteen) months from the date of allotment of the Warrants, the unexercised Warrants shall lapse and the consideration paid upon each of the said Warrants shall be forfeited and all the rights attached to the Warrants shall lapse automatically.

20. Undertakings:

i. Neither the Proposed Allottee, the beneficial owners of Proposed Allottees, if any, nor the Company, its Directors and Promoters are fugitive economic offender as defined under SEBI ICDR Regulations.

ii. The Company undertakes that it shall re-compute the price of the Warrants and/or the number of Equity Shares to be allotted on exercise of the Warrants, in terms of the provisions of SEBI ICDR Regulations as amended wherever it is required to do so.

iii. The Company further undertakes that if the amount payable on account of the re-computation of price is not paid within the time stipulated in terms of the provisions of the SEBI ICDR Regulations, the Warrants shall continue to be locked in till the time such amount is paid by the proposed allottee.

iv. The Company is in compliance and post preferential issue will also be in compliance with the conditions for continuous listing of Equity Shares as specified in the listing agreement with the Stock Exchange(s), where the equity shares of the issuer are listed and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015, as amended or any Circular or Notification as may be issued by SEBI, from time to time or any competent authority concerned.

21. Disclosures specified in Schedule VI of SEBI ICDR Regulations, if the issuer or any of its promoters or directors is a wilful defaulter or fraudulent borrower:

It is hereby declared that neither the Proposed Allottees, the beneficial owners of Proposed Allottees, if any nor the Company, its Directors or Promoters are categorized as wilful defaulter(s) or a fraudulent borrower by any bank or financial institution or consortium thereof, in accordance with the guidelines issued by the Reserve Bank of India. Consequently, the disclosure required under Regulation 163(1)(i) is not applicable.

22.The current and proposed status of the allottee(s) post the preferential issues namely, promoter or non-promoter:

Sr No.	Name of the Proposed Allottees	Current Status of Proposed Allottee namely Promoter or Non-Promoter	Proposed Status of Allottee (Post the Preferential Issue namely Promoter or Non-Promoter
1.	Yatin Sanjay Gupte	Promoter /Promoter Group	Promoter /Promoter Group
2.	Sheetal Mandar Bhalerao	Promoter /Promoter Group	Promoter /Promoter Group
3.	Ram Chander Sharma	Non-Promoter Group	Non-Promoter Group
4.	Nitu Sharma	Non-Promoter Group	Non-Promoter Group
5.	Ram Chander Sharma HUF	Non-Promoter Group	Non-Promoter Group
6.	Shyam Sunder Sharma	Non-Promoter Group	Non-Promoter Group
7.	Hemlata Sharma	Non-Promoter Group	Non-Promoter Group
8.	Shyam Sunder Sharma HUF	Non-Promoter Group	Non-Promoter Group
9.	Aakanksha Kabra	Non-Promoter Group	Non-Promoter Group
10.	Ilyashbhai Dhobi	Non-Promoter Group	Non-Promoter Group
11.	Sanjay Kumar Sharma	Non-Promoter Group	Non-Promoter Group
12.	Pooja Chotia	Non-Promoter Group	Non-Promoter Group
13.	Havish Suppliers LLP	Non-Promoter Group	Non-Promoter Group
14.	Kailash Dhanuka HUF	Non-Promoter Group	Non-Promoter Group
15.	Ruchika Dhanuka	Non-Promoter Group	Non-Promoter Group
16.	Arpit Kabra	Non-Promoter Group	Non-Promoter Group
17.	P. B. Films Limited	Non-Promoter Group	Non-Promoter Group
18.	Kyan Investment & Trading Company Private Limited	Non-Promoter Group	Non-Promoter Group

There is no change in current and proposed status of the allottees post the preferential issues.

23.Practicing Company Secretary's Certificate:

The certificate from Mr. Hemant Sharma of M/s Hemant Sharma & Associates, Practicing Company Secretary (Membership No: A42264 & CP No.: 17411), certifying that the preferential issue of Shares is being made in accordance with the requirements of Chapter V of the SEBI ICDR Regulations and the said certificate shall be placed before the shareholders at their proposed Annual General Meeting. The Certificates will available on the website of the Company at https://wardwizardhealthcare.com/

24. Dues toward SEBI, Stock Exchange(s) or Depositories:

There are no outstanding dues or SOP fines of the Company payable to SEBI, Stock Exchange or Depositories as on date.

25.Change in control, if any, upon preferential issue:

Consequent to the proposed preferential issue of Warrants/ Resulting Equity Shares; there shall not be any change in control or change in management of the Company. The preferential issue shall not attract an obligation to make an open offer for shares of the Company under the provisions of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (as amended).

26.Contribution being made by the promoters or directors either as part of the offer or separately in furtherance of objects:

Twelve Crore Fifty Lakh only), an amount of up to ₹7,00,00,000/- (Rupees Seven Crore only) is proposed to be raised from the Promoters of the Company, comprising ₹5,20,00,000/- (Rupees Five Crore Twenty Lakh only) from Mr. Yatin Sanjay Gupte, who shall subscribe to up to 52,00,000 (Fifty-Two Lakh) Warrants, and ₹1,80,00,000/- (Rupees One Crore Eighty Lakh only) from Ms. Sheetal Mandar Bhalerao, who shall subscribe to up to 18,00,000 (Eighteen Lakh) Warrants, out of the total proposed issue of 1,25,00,000 (One Crore Twenty-Five Lakh) Warrants. Each Warrant shall be issued at an issue price of ₹10/- (Rupees Ten only) per Warrant and shall be convertible into 1 (one) Equity Share of the Company having a face value of ₹10/- (Rupees Ten only) per Equity Share.

27. Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the proposed allottees and the percentage of post preferential issue capital that may be held by the allottee and change in control, if any, in the issuer consequent to the preferential issue under Regulation 163(1)(f) of the SEBI ICDR Regulations 2018.

Sr No	Name of the Proposed Allottees	Category	Ultimate Beneficial Owner	Pre-Preferential Issue		No. of Convertible Warrants proposed to be allotted	*Post Preferential Issue (Assuming conversion of 1,25,00,000 convertible Warrants into Equity Shares under present Preferential Issue)	
				No. of Shares held	% of share holding		No. of Shares held	% of share holding
1.	Yatin Sanjay Gupte	Promotet/ Promoter Group	Not Applicable	90,750	37.04	52,00,000	52,90,750	41.51
2.	Sheetal Mandar Bhalerao	Promoter/ Promoter Group	Not Applicable	34,760	14.19	18,00,000	18,34,760	14.40
3.	Ram Chander Sharma	Non-Promoter Group	Not Applicable	Nil	Nil	2,00,000	2,00,000	1.57
4.	Nitu Sharma	Non-Promoter Group	Not Applicable	Nil	Nil	2,00,000	2,00,000	1.57
5.	Ram Chander Sharma HUF	Non-Promoter Group	Ram Chander Sharma	Nil	Nil	2,00,000	2,00,000	1.57

6.	Shyam Sunder Sharma	Non-Promoter Group	Not Applicable	Nil	Nil	2,00,000	2,00,000	1.57
7.	Hemlata Sharma	Non-Promoter Group	Not Applicable	Nil	Nil	2,00,000	2,00,000	1.57
8.	Shyam Sunder Sharma HUF	Non-Promoter Group	Shyam Sunder Sharma	Nil	Nil	2,00,000	2,00,000	1.57
9.	Aakanksha Kabra	Non-Promoter Group	Not Applicable	Nil	Nil	2,50,000	2,50,000	1.96
10.	Ilyashbhai Dhobi	Non-Promoter Group	Not Applicable	Nil	Nil	6,30,000	6,30,000	4.94
11.	Sanjay Kumar Sharma	Non-Promoter Group	Not Applicable	Nil	Nil	3,00,000	3,00,000	2.35
12.	Pooja Chotia	Non-Promoter Group	Not Applicable	Nil	Nil	3,00,000	3,00,000	2.35
13.	Havish Suppliers LLP	Non-Promoter Group	Sanjay Kumar Sharma and Devesh Sharma	Nil	Nil	3,00,000	3,00,000	2.35
14.	Kailash Dhanuka HUF	Non-Promoter Group	Kailash Dhanuka	Nil	Nil	3,30,000	3,30,000	2.59
15.	Ruchika Dhanuka	Non-Promoter Group	Not Applicable	Nil	Nil	3,00,000	3,00,000	2.35
16.	Arpit Kabra	Non-Promoter Group	Not Applicable	Nil	Nil	6,30,000	6,30,000	4.94
17.	P. B. Films Limited	Non-Promoter Group	Not Applicable	Nil	Nil	6,30,000	6,30,000	4.94
18.	Kyan Investment & Trading Company Private Limited	Non-Promoter Group	Abhishek Kayan Sheila Devi Kayan Kavita Kayan	Nil	Nil	6,30,000	6,30,000	4.94

Note: The post issue shareholding pattern in the above table has been prepared with pre-issue shareholding as on 30th June 2026, on the basis that the Proposed Allottee would have subscribed to all the Warrants and been allotted all the Equity Shares of ₹10/- each upon conversion of Warrants.

In the event for any reason, the Proposed Allottee does not or is unable to subscribe to and/or is not allotted the Equity Shares, the Shareholding Pattern in the above table would undergo corresponding changes.

28. Details of the Directors, Key Managerial Persons or their relatives, in any way, concerned or interested in the said resolution

Mr. Yatin Sanjay Gupte, Promoter and Non-Executive Non-Independent Director, and Ms. Sheetal Mandar Bhalerao, Promoter of the Company, who intend to subscribe to the Warrants proposed to be issued under the Preferential Issue, are concerned or interested, financially or otherwise, in the resolution set out at Item No. 8 of the Notice. The other Promoters, members of the Promoter Group, Promoter Directors and their respective relatives may also be deemed to be concerned or interested in the said resolution to the extent of their respective shareholding, interest or relationship with the proposed allottees.

Save and except the above, none of the Directors, Key Managerial Personnel and/or their relatives is, in any way, concerned or interested, financially or otherwise, in the resolution as set out at Item No. 8 of the Notice.

The Board has considered all relevant aspects in regard to the proposed Preferential Issue including but not limited to the facts inter alia the size of the Issue, faster and more efficient manner of fund raising for expeditious deployment of funds for the objects of the Issue detailed herein, there being no direct or indirect benefit accruing to the promoters /promoter group other than issue of shares upon conversion. As such, your Directors are of the firm opinion that the proposed Issue of convertible warrants is overall in the best interest of the Company and favourable to all stakeholders concerned as the same is aimed at infusing funds for the growth of the Company within shortest time permitted by the applicable laws. Further, the disclosures made herein and the rationale for the proposed Issue are believed to be sufficient for the decision to be made by the shareholders.

The Board accordingly recommends the Special Resolution as set out in Item no. 8 of this Notice for your approval.

ITEM NO. 9
APPROVAL OF MATERIAL RELATED PARTY WITH WARDWIZARD MEDICARE PRIVATE LIMITED.

In terms of Regulation 23 of the SEBI Listing Regulations, any transaction(s) with the Related Party, to be entered into individually or taken together with the previous transactions during any Financial Year, exceeds the consolidated Annual Turnover threshold as prescribed under Schedule XII of the SEBI Listing Regulations as per the last audited financial statements, ('Material Related Party Transactions'), require prior approval of the Members.

Details of the proposed Related Party Transactions ('RPTs') between the Company and Related Parties, including the information required to be disclosed in the Explanatory Statement pursuant to the Regulation 23 of the SEBI LODR Regulations read with the SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, SEBI Circular No. SEBI/HO/CFD/CFD- PoD-2/P/CIR/2025/18 dated February 14, 2025 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, specifying the Industry Standards on "Minimum information to be provided for review of the Audit Committee and Shareholders for approval of a related party transaction" ('Standards') and applicable provisions of the Act, are as follows:

Sr No	**Description**	**Wardwizard Medicare Private Limited (WMPL)**
Part A: Details of the related party and transactions with the related party		
A(1)	**Basic details of the related party**	

1	Name of the related party	Wardwizard Medicare Private Limited (WMPL)
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Wardwizard Medicare Pvt Ltd is engaged in the business of medical, Healthcare and Hospital services
A(2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity and the related party.	Part of Promoter and Promoter Group and consequently a Related party
2	Shareholding of the listed entity, whether direct or indirect, in the related party.	NIL
3	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary (in case of transaction involving the subsidiary).	NA
4	Shareholding of the related party, whether direct or indirect, in the listed entity.	27,932 constituting 11.40% of the Total Capital of the Listed Entity
A(3)	**Details of previous transactions with the related party**	
1	Total amount of all the transactions undertaken by the listed entity with the related party during each of the last financial year.	Total Amount of all the transactions undertaken by the listed entity with the related party during the financial year 2025-26 are as follows: Borrowings received : 95.5 Lakh Borrowings repaid : 57.32 Lakh Loans and Advances Repaid : 1.5 Lakh Purchase of goods and Services : 0.27 Lakh Sale of goods and Services : 15.38 Lakh Rent Expenses : 1.8 Lakh Consultancy Expenses : 3.06 Lakh
2	Total amount of all the transactions undertaken by the listed entity with the related party during the current Financial Year (till the date of approval of the Audit Committee / shareholders).	Total amount of all the transactions undertaken by the listed entity with the related party during the current Financial Year are as follows : Borrowings received : 220 Lakh Borrowing repaid : 735.98 Lakh Consultancy Expenses : 1.36 Lakh Rent Expense : 0.52 Lakh

		Purchase of goods and Services : 41.93 Lakh
3	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered with the listed entity or its subsidiary during the last financial year.	No
A(4)	**Amount of the proposed transactions (All types of transactions taken together)**	
1	Total amount of all the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Upto ₹ 50 Crore
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current Financial Year is material RPT?	Yes
3	Value of the proposed transactions as a percentage of the listed entity's annual Standalone turnover for the immediately preceding Financial Year	5923.47%
4	Value of the proposed transactions as a percentage of the subsidiary's annual standalone turnover for the immediately preceding Financial Year	NA
5	Value of the proposed transactions as a percentage of the related party's annual Standalone turnover for the immediately preceding Financial Year.	633.14%
6	**Financial performance of the related party** • Standalone turnover of the related party for the last Financial year • Standalone networth of the related party for the last Financial year • Standalone net profits/(loss) of the related party for the last Financial year	Provisional turnover for FY 2025-26 : 789.71 Lakh Provisional networth for FY 2025-26 : (5976.85 Lakh) [Negative] Provisional Loss for FY 2025-26: (1242.51 Lakh)
A(5)	**Basic details of the proposed transaction**	
1	Specific type of the proposed transaction	Receipt of loans and advances from the related party; granting/providing loans and advances to the related party; purchase of goods/materials from the related party; availing of consulting/professional services; payment of rent/lease expenses; and other transactions incidental and ancillary to the aforesaid transactions.
2	Details of the proposed transaction	The proposed transactions include receipt of loans and advances from the related party, granting/providing of loans and advances to the related party, purchase of goods/materials from the related party, availing of consulting/professional services and payment of

		rent/lease expenses, as may be required from time to time. These transactions are proposed to be undertaken for meeting the Company's working capital and funding requirements, providing financial assistance, procurement of goods/materials, availing of professional and consulting services, use of premises and other business requirements. The transactions shall be undertaken in the ordinary course of business and on such terms and conditions as may be mutually agreed between the parties, subject to applicable laws and regulations.
3	Tenure of the proposed transaction	Period commencing from the 42nd Annual General Meeting upto the date of 43rd Annual General Meeting of the Company to be held in the calendar year 2027
4	Whether omnibus approval is being sought?	Yes
5	Value of the proposed transaction during a Financial Year.	Approval is sought for an aggregate value of up to Rs. 50 Crore per financial year in respect of the proposed related party transactions, including receipt of loans and advances from the related party, granting/providing of loans and advances to the related party, purchase of goods/materials, availing of consulting/professional services, payment of rent/lease expenses and other related transactions, as applicable.
6	Provide a clear justification for entering into the RPT, demonstrating how the proposed RPT serves the best interests of the listed entity and its public shareholders.	The Audit Committee noted that the transaction(s) are in the ordinary course of business and at arm's length. The Company proposes to extend a financial facility and investment of up to Rs. 50 crore to WMPL by way of an Inter-Corporate Loans, advances and/or deposits and investment, in order to enable WMPL to meet its funding requirements.
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party	WMPL is the part of the Promoter and Promoter Group. Therefore, entire Promoter and Promoter Group is considered to be interested in the proposed transaction Mr .Yatin Sanjay Gupte and Mr. Yuvraj Priyadarshi Mr. Yatin Sanjay Gupte _ holds 4000 Equity shares
8	A copy of the valuation or other external party report, if any.	Not Applicable. There is no valuation report or other report of external party for the aforesaid transactions.
9	Other information relevant for decision making	Not Applicable as the all the information required for informed decision making is disclosed.
Part B: Details of the specific transactions with the related party		

B(2)	**Loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**	
1	Source of funds in connection with the proposed transaction.	Internal accruals, proceeds from fund raising and other related activities
2	Where any financial indebtedness is incurred to give loan, intercorporate deposit or advance, specify the following: a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. Other details	No there is no financial indebtedness is incurred to give loan ,Intercorporate deposit or advances given to related party till date. a. NA b. NA c. NA d. NA
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	As may be determined and approved by the Board of Directors and mutually agreed upon.
4	Proposed interest rate to be charged by listed entity from the related party.	As may be determined and approved by the Board of Directors and mutually agreed upon.
5	Maturity / due date	On demand
6	Repayment schedule & terms	On demand
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	NA
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds will be utilized by the ultimate beneficiary for the expansion its principal business activities
B(3)	**Investment made by the listed entity**	
1	Source of funds in connection with the proposed transaction.	Internal accruals, proceeds from fund raising and other related activities
2	Where any financial indebtedness is incurred to give loan, intercorporate deposit or advance, specify the following: a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. Other details	No there is no financial indebtedness is incurred to give loan, Inter-corporate deposit or advances given or making investment to related party till date a. As may be determined and approved by the Board of Directors b. As may be mutually agreed upon c. As may be mutually agreed upon d. As may be mutually agreed upon

3	Purpose for which funds shall be utilized by the investee company.	For principle business activities and to capitalise on emerging business opportunities, to support its growth and expansion initiatives and contribute towards the overall growth and strategic objectives of the group
4	Material terms of the proposed transaction.	Transaction is in the ordinary course of the business and at arm's length price. The WMPL will utilize the amount received to capitalise on emerging business opportunities, to support its growth and expansion initiatives and contribute towards the overall growth and strategic objectives of the group.
B(1), B (4), B(5), B(6) & B(7) of table forming part of the Industrial Standards are not applicable.		
Part C: Details of material transactions with the related party		
C(1)	**details for proposed transactions relating to any loans, inter-corporate deposits or advances given by the listed entity or its subsidiary**	
1	Latest credit rating of the related party	NA
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* **In addition, state the following:** a.Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b.Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c.Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d.Whether the related party, not being an MSME, suffers from any of the disqualifications specified	NIL a. No b. No c. No d. No

	under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.* *FY: 2025-26* *FY: 2024-25* *FY: 2023-24*	
C(2)	**Transactions relating to any investment made by the listed entity**	
1	Latest credit rating of the related party Note: a.Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any. b.This shall be applicable in case of investment in debt securities.	NA
2	Whether any regulatory approval is required. If yes, whether the same has been obtained.	NA
C (3) to C (6) of table forming part of the Industrial Standards are not applicable.		

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED

SD/-
Gaurav Jayant Gupte
Managing Director
DIN: 06741475

Date:31st August 2026
Place: Vadodara

REGISTERED OFFICE	CORPORATE OFFICE
Office no. 101, 1st Floor, Shree Sai Ashirwad CHS, Ghantali Path, Above Saibaba Mandir, Thane (West) – 400602, Maharashtra	11, Windward Business Park, Opp. Aadicura Hospital, Jetalpur Road, Vadodara, Gujarat – 390007

CONTACT DETAILS	EMAIL	WEBSITE
+91 6359158825	ayoki1985@gmail.com	https://wardwizardhealthcare.com/

BOARD'S REPORT

Dear Members,

Your directors have immense pleasure in presenting the **42nd** Report of the Board of Directors ("Board") on the business and operations of the Company, together with Financial Statements for the Financial Year ended **March 31, 2026.**

1. FINANCIAL HIGHLIGHTS:

Your Company's financial performance for the year ended March 31, 2026 is as below:

(Rs. In Lakhs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Revenue from Operation	84.41	41.70
Other Income	85.29	0.16
Total Income – A	**169.70**	**41.86**
Cost of Materials consumed	-	-
Purchase of Stock-in-Trade	6.46	25.34
Changes in inventories of finished goods, Work in Progress and Stock in Trade	15.90	(15.90)
Employees Benefit Expenses	40.60	83.78
Finance costs	7.54	55.14
Depreciation and Amortization Expenses	17.67	49.47
Other Expenses	104.03	126.52
Total Expenses – B	**192.20**	**324.35**
Profit / Loss Before - C = (A-B)	**(22.50)**	**(282.48)**
Profit / Loss from Ordinary Activities Before Finance Cost	-	-
Finance Cost	-	-
Profit / Loss from Ordinary Activities after Finance Cost	-	-
Current Tax	-	-
Excess Tax Provision for Earlier Year & Deferred Expenses	-	-
Deferred Tax	9.03	(11.16)
Total Taxes – D	9.03	(11.16)
Profit / (Loss) for the year - E= (C-D)	**(31.53)**	**(271.33)**
Other Comprehensive Income -F		

(a) Items that will not be reclassified to profit or loss	4.36	**-**
(b) Income tax relating to items that will not be reclassified to profit or loss	(1.13)	**-**
Total Other Comprehensive Incomes for the period-	3.23	-
Profit (Loss) Total Comprehensive Income for the year G (F(a)-F(b)	**(28.30)**	**(271.33)**
Weighted average number of equity shares-H	2.45	2.45
Earnings per share – I = G/H	**(11.55)**	**(110.75)**

2. STATE OF COMPANY AFFAIRS, CHANGE IN BUSINESS AND REVIEW OF BUSINESS

The Company is engaged in the business of hospital operations, healthcare services, and activities related to Ayurveda practitioners. There has been no change in the nature of the Company's business during the financial year ended March 31, 2026.

During the financial year 2025–26, the Company recorded Revenue from Operations of **₹ 84.41 lakh** as compared to **₹ 41.7 lakh** in the previous financial year. The Profit Before Tax (PBT) stood at **₹ (22.5) lakh [Loss]** as compared to **₹ (282.48) lakh [Loss]** in the previous financial year. The Profit After Tax (PAT) was **₹ (28.3) lakh [Loss]** as against **₹ (271.33) lakh [Loss]** in the previous financial year.

3. INDIAN ACCOUNTING STANDARDS

The financial statements for the year ended March 31, 2026, have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under the Companies (Indian Accounting Standards) Rules, 2015, as specified under Section 133 of the Companies Act, 2013, and other applicable accounting principles and policies.

4. DIVIDEND

The Board of Directors has not recommended any dividend for the financial year 2025–26, in view of the losses incurred by the Company during the year.

5. UNCLAIMED DIVIDENDS AND SHARES TO THE INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

Since there was no unpaid/unclaimed Dividend declared and paid in the previous year, the provisions of Section 125 of the Companies Act, 2013 do not apply to the Company.

6. DISCLOSURE WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT

There are no shares in the demat suspense account or unclaimed suspense account.

7. DETAILS OF TRANSFER TO RESERVES

The Board of Directors of your Company has decided not to transfer any amount to the Reserves due to the absence of any profits for the Financial Year 2025-26.

8. LISTING ON STOCK EXCHANGES

The Company's equity shares are listed on The BSE Limited (Scrip Code: 512063). The Company has paid the Annual Listing Fees for the Financial Year 2025-26 to the said Stock Exchange as required.

9. SHARE CAPITAL

During the year under review, there is no change in the Capital Structure of the Company as on 31st March 2026. The Company's *Authorised Share Capital was Rs.7,50,00,000 and **paid-up equity share capital was Rs. 24,50,000 as on 31st March 2026.

The Company's paid-up equity share capital as on March 31, 2026 was Rs. 24.50 lakhs. There is no change in the share capital of the Company during the period under review.

a) BUY BACK OF SECURITIES

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

b) SWEAT EQUITY

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

c) BONUS SHARES

No Bonus Shares were issued during the year under review.

d) EMPLOYEES STOCK OPTION PLAN

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

***Note:** The Company in its Board Meeting held on 31st August 2026 has approved the Increased in Authorised Capital subject to the Approval of Shareholder in ensuing Annual General Meeting from existing Rs₹.7,50,00,000/- (Rupees Seven Crores Fifty Lakhs only) divided into 75,00,000 (Seventy-Five Lakh) Equity Shares of Rs₹. 10 (Rupees Ten only) each to Rs₹. 25,00,00,000 (Rupees Twenty Five Crores only) divided into 2,50,00,000 (Rupees Two Crore Fifty Lakhs Only) Equity Shares of ₹ 10/- (Rupees Ten only) each ranking pari-pasu in all respect with the existing Equity Shares of the Company as per the Memorandum and Articles of Association of the Company and by substituting the Capital Clause (Clause V) of the Memorandum of Association of the Company with the following Clause:
V. The Authorized Capital of the Company is ₹ 25,00,00,000 (Rupees Twenty Five Crores Only) divided into 2,50,00,000 (Two Crore and Fifity Lakhs Only) Equity Shares of ₹ 10 (Rupees Ten Only) each with powers to increase and reduce the capital and consolidate, sub-divide and divide the Shares in Capital for the time being into several classes and to attach thereto such rights, privileges or conditions in the manner as may, for the time being, be provided by the Articles of Association of the Company."

****ISSUE OF FULLY CONVERTIBLE WARRANTS ON PREFERENTIAL BASIS**
The Company in its Board Meeting held on 31st August 2026 has approved subject to the Approval of Shareholder in ensuing Annual General Meeting the issue of fully Convertible Warrants by way of private

	placement on preferential basis, up to 1,25,00,000 (One Crore Twenty-Five Lakh only) fully convertible warrants ("Warrants") each convertible into 1 (one) Equity Shares of face value of ₹. 10/- (Rupees Ten only) each ("Equity Shares"), at ₹10/- (Rupees Twelve only) issue at par, as determined under Regulation 165 of Chapter V of the SEBI ICDR Regulations, aggregating up to ₹12,50,00,000/- (Rupees Twelve Crore Fifty Lakhs only), for cash consideration, in one or more tranches ("Preferential Issue") to the following proposed allottees ("Proposed Allottees"):
10.	**STATUTORY AUDITORS**
	The Board of Directors at its meeting held on 16th July 2026 has appointed **M/s. MGSA & COMPANY, (FRN: 022481C),** Chartered Accountants, Bikaner- Rajasthan- 334001 as Statutory Auditors of the Company due to the casual vacancy caused by the resignation of **M/s. Mahesh Udhwani & Associates (FRN:129738W)** as Statutory Auditor w.e.f **14th May 2026** subject to approval of the Shareholders at ensuing Annual General Meeting . Further , the Board in its Board Meeting held on **16th July 2026** has also recommends to the members of the Company for approval of the appointment of **M/s. MGSA & COMPANY, (FRN: 022481C)** Chartered Accountants, Bikaner- Rajasthan- 334001 as the Statutory Auditors of the Company from the conclusion of 42nd Annual General Meeting till the conclusion of 47th Annual General Meeting for a single term of 5 (Five) consecutive years, at such remuneration and other out of pocket expenses and taxes as may be determined and recommended by the Audit Committee and approved by the Board of Directors or any Committee thereof in consultation with the Auditors." Your Company has received a letter from **M/s. MGSA & COMPANY, (FRN: 022481C)** , Chartered Accountants, to the effect that their appointment, if made, would be under the second and third proviso to Section 139 (1) of the Companies Act, 2013 and that they are not disqualified within the meaning of Section 141 of the Companies Act, 2013 read with Rule 4(1) of the Companies (Audit and Auditors) Rules, 2014
11.	**INTERNAL AUDITORS**
	The Board of Directors at their meeting held on 23rd March, 2026 has appointed M/s. Upadhyay & Company LLP, Chartered Accountant (FRN:131136W) as the Internal Auditor for conducting the Internal Audit for the financial year 2026-27.
12.	**GENERAL MEETING DETAILS**
	The details of the last three Annual General Meetings are as follow:

Financial Year	Day and Date	Time	Location of the meeting	Any Special Resolution(s) passed
2024-25	Monday , 29th September 2025	16:00 p.m.(IST)	Through Video Conferencing ('VC) /other audio-visual means ('OAVM')	No

2023-24	Thursday, 26th September 2024	13.00 p.m. (IST)	Through Video Conferencing ('VC') /other audio-visual means ('OAVM')	1.Increasing borrowing limits of the board of directors of the company under section 180 of the companies act, 2013. 2. To approve creation of charge on movable and immovable properties of the Company. Both present and future, in respect of borrowing under section 180(1)(a) of the Companies act, 2013. 3. Authorization to advance loan or give guarantee OR provide security in connection with loan availed by any person in whom any of the directors of the company is interested under section 185 of the companies act 2013. 4.Authorisation to make investments, give loan(s), give guarantee(s) and provide Security (ies) by the company in excess of limits specified under section 186 of the Companies act, 2013
2022-23	Friday, 29th September 2023.	at 01.00 P.M. (IST)	through Video Conferencing ('VC')/ Other Audio-Visual Means ('OAVM').	1. Approval for Material Related Party Transaction(s) under section 188 of the companies act, 2013 and regulation 23 of the SEBI (listing obligations and disclosure requirements), 2015 and IND AS 24. 2: Increasing Borrowing Limits of the Board of Directors of The Company under Section 180 of the Companies Act, 2013. 3. Authorization to make loan(s) and give guarantee(s), provide Securit(ies) or make investments. 4. Authorization To Advance Any Loan or Give Any Guarantee or Provide Any Security. 5. To appoint Mr. Gaurav Jayant Gupte (DIN: 06741475) as chairman and managing director of the company. 6. To appoint Mr. Yatin Sanjay Gupte (DIN: 07261150) as Non-Executive Non-Independent Director of the company. 7. To appoint Mrs. Sheetal Mandar Bhalerao (DIN: 06453413) as non-Executive Non-Independent Director of the company. 8. To appoint Mr. Dharmendra Ramabhai Bhaliya (Din: 10176412) as non-executive independent director of the company. 9. To appoint Mrs. Mansi Jayendra Bhatt (DIN: 10177722) as non-executive independent woman director of the company. 10. To appoint Mr. Kamal Ashwinbhai lalani (DIN: 09141815) as non-executive independent director of the company. 11. Shifting of Registered office of the company.

2. Postal Ballot:

During the year under review, the Company passed a resolution through postal ballot, details of the resolution are as under:

Sr. No	Particulars	Type of Resolution
1.	Approval for Material Related Party Transaction(s) with Wardwizard Medicare Private Limited ("WMPL)	Ordinary Resolution
2.	Approval For Material Related Party Transaction(S) with Wardwizard Solution India Private Limited ("WSIPL)")	Ordinary Resolution
3.	Approval For Material Related Party Transaction(S) with Wardwizard Innovatio and Mobility Limited ("WIMPL")	Ordinary Resolution
4.	Approval for Material Related Party Transaction(s) with Mr. Yatin Sanjay Gupte (DIN:07261150)	Ordinary Resolution
5.	Approval for Material Related Party Transaction(s) with Mr. Sanjay Mahadev Gupte (DIN:08286993)	Ordinary Resolution
6.	Approval for Material Related Party Transaction(s) with Mr. Gaurav Jayant Gup (DIN:06741475)	Ordinary Resolution

7.	Approval For Material Related Party Transaction(S) with Aadvance Integrated Medicine Solution LLP	Ordinary Resolution
8.	Approval For Material Related Party Transaction(S) with Mangalam Industrial Finance Limited("MIFL")	Ordinary Resolution
9.	Approval for Material Related Party Transaction(s) with I Secure Credit and Capital Services Limited	Ordinary Resolution
10.	Approval For Material Related Party Transaction(S) with Wardwizard Foods and Beverages Limited("WFBL")	Ordinary Resolution
11.	Approval For Material Related Party Transaction(S) with Yatin Sanjay Gupte (HUF)	Ordinary Resolution
12.	Approval for Material Related Party Transaction(s) with Wardwizard Foundatio	Ordinary Resolution
13.	Approval For Material Related Party Transaction(S) with Wardwizard Propertie Holdings Pvt Ltd	Ordinary Resolution
14.	Approval for Material Related Party Transaction(s) with Ms. Rajbala Kiroriwal	Ordinary Resolution
15.	Approval for Material Related Party Transaction(s) with Mr. Yuvraj Priyadarshi	Ordinary Resolution

The Postal Ballot was carried out as per the provisions of Section(s) 108 and 110 and other applicable provisions of the Companies Act, 2013 read with Rules framed thereunder and applicable Circulars issued by the Ministry of Corporate Affairs, Listing Regulations and Secretarial Standards - 2 on General Meeting (SS-2) issued by the Institute of Company Secretaries of India (ICSI).
The voting period for remote e-voting was commenced on Friday, 27th March 2026 at 9:00 a.m. (IST) and ended on Saturday, 25th April , 2026 at 5:00 P.M. (IST).)
Kamal A. Lalani, Practicing Company Secretary (Membership No. A37774, COP No. 25395), Vadodara was appointed as the Scrutinizer for conducting the Postal Ballot process through remote e-voting in a fair & transparent manner. The remote e-voting period was closed on Saturday, 25th April, 2026 at 5:00 P.M. (IST) and the Scrutinizer has submitted their report on Monday ,27th April, 2026. And all the resolutions were passed with requisite majority.

13. DIRECTORS AND KEY MANAGERIAL PERSONNEL

DIRECTORS

During the year under review, there is a change in the composition of the Board as stated below:

Further, Mr. Yuvraj Priyadarshi (DIN: 08055832) was appointed as CEO in the Board Meeting held on 14th November 2025 and Additional Director in Executive Category in the Board Meeting held on 23rd March 2026 respectively. Further The Board at its Meeting held on 31st August 2026 after the financial year ended 31st March 2026 has approved his appointment as Whole time Director w.e.f from 30th September 2026 subject to the approval of Shareholders in ensuing AGM
Mrs. Sheetal Mandar Bhalerao (DIN: 06453413) has resigned from the Directorship of the Company in the Board Meeting held on 20th February 2026.
Mr. Mitesh Ghanshyambhai Rana has resigned from the post of Independent Director after the financial year ended 31st March 2026. He has resigned on 30th June 2026.

The Details of the Directors has been presented in tabular form for your reference:

Sr. No.	Name of Director	DIN	Designation
1.	Mr. Gaurav Jayant Gupte (Appointed on 29/09/2023)	06741475	Chairman and Managing Director
2.	Mr. Yatin Sanjay Gupte (Appointed on August 11, 2023)	07261150	Non-Executive Non-Independent Director
3.	Mrs. Sheetal Mandar Bhalerao	06453413	Non-Executive Non-Independent Director

	(Appointed on August 11, 2023 and resigned on February 20, 2026)		
4.	Mr. Yuvraj Priyadarshi (appointed on 23rd March 2026)	08055832	Additional Director (Executive Category)
5.	Mr. Dharmendra Ramabhai Bhaliya (Appointed on 11/08/2023 and resigned on 11th April 2025)	10176412	Non-Executive Independent Director
6.	Mrs. Mansi Jayendra Bhatt (Appointed on August 11, 2023)	10177722	Non-Executive Independent Director
7.	Mr. Mitesh Ghanshyambhai Rana (Appointed on February 29, 2024 and resigned on 30th June 2026)	06770916	Non-Executive Independent Director
8.	Mr. Paresh Prakashbhai Thakkar (Appointed on February 29, 2024)	08265981	Non-Executive Independent Director

14. RETIRE BY ROTATION

At the 42nd Annual General Meeting (AGM), the following appointment/re-appointment is being proposed: Pursuant to the provisions of section 152 of the Companies Act, 2013, Mr. Yatin Sanjay Gupte (DIN-07261150) (Non-Executive, Non-Independent Director), retires by rotation and being eligible has offered himself for re-appointment.

The Details required to be disclosed of the proposal for the re-appointment of **Mr. Yatin Sanjay Gupte (DIN: 07261150)** along with their brief resume is mentioned in the Explanatory Statement under Section 102 of the Companies Act 2013, Secretarial Standard 2 and disclosure under Regulation 36(3) of the Listing Regulations as annexed to the Notice of the 42nd Annual General Meeting.

The Board recommends the re-appointment of Mr. Yatin Sanjay Gupte (DIN-07261150)

15. KEY MANAGERIAL PERSONNEL

There has been change in Key Managerial Personnel under the Companies Act, 2013.

Mr. Dikshant Singh Panwar was appointed as Company Secretary & Compliance Officer in the Board Meeting held on May 12, 2025 and he has resigned on 16th October 2025.Thereafter Ms. Rajbala Kiroriwal was appointed as Company Secretary & Compliance Officer in the Board meeting held on 28th October 2025. Further, Mr. Yuvraj Priyadarshi (DIN:08055832) was appointed as Chief Executive Officer (CEO) in the Board Meeting held on 14th November 2025.

Mrs. Mittal Patel, the Chief Financial Officer (CFO) has resigned on 30th March 2026. In her place, Ms. Harshita Kharva , Chartered Accountant was appointed as Chief Financial Officer (CFO) after the Financial Year ended 31st March 2026. Ms. Harshita Kharva was appointed as (CFO) in the Board Meeting held on 30th May 2026.

The Company has the following persons as Key Managerial Personnel under the Companies Act, 2013:

Sr. No.	Name of Key Managerial Person	Designation
1.	Mr. Dikshant Singh Panwar (Appointed on May 12, 2025 and Resigned on October 16 ,2025)	Company Secretary & Compliance Officer

2.	Mrs. Mittal Patel (Appointed on August 11, 2023 and Resigned on March 30, 2026)	Chief Financial Officer (CFO)
3.	Ms. Rajbala Kiroriwal (Appointed on October 28, 2025) *	Company Secretary & Compliance Officer
4.	Mr. Yuvraj Priyadarshi (appointed on 14th November 2025)	Chief Executive Officer (CEO)
4.	Ms. Harshita Kharva , Chartered Accountant (appointed on 30th May 2026) **	Chief Financial Officer (CFO)

*Ms. Rajbala Kiroriwal was introduced as Company Secretary & Compliance Officer in the Board Meeting held on October 28 ,2026 in reference to the resignation of Mr. Dikshant Singh Panwar.

**Ms. Harshita Kharva, Chartered Accountant,was introduced as Chief Financial Officer (CFO) in the Board Meeting held on 30th May 2026 in the Financial Year 2026-27 in reference to the resignation of Ms. Mittal Patel.

16. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

During the financial year under review, regular meetings of the Board are held at least once in a quarter inter-alia to review the quarterly results of the Company and to discuss and decide on various business policies strategies and other businesses. The Board of Directors of the Company met **8 (Eight)** times to transact the business of the Company in accordance with Regulation 17 of SEBI (LODR) Regulation 2015, and /or provisions contained in Section 173(1) of the Companies Act read with Rules made thereunder. The Board meetings are held on following dates during the year.

Sr. No.	Date	Day
1	May 12, 2025	Monday
2	May 27, 2025	Tuesday
3	August 11,2025	Monday
4	August 30,2025	Saturday
5	October 28, 2025	Tuesday
6	November 14,2025	Friday
7	February 12, 2026	Thursday
8	March 23, 2026	Monday

Details of the attendance of the Directors at the Board meetings held during the year ended March 31, 2026 are as follows:

Name of the Director	Number of Board Meetings	
	Entitled to attend	Attended
Mr. Gaurav Jayant Gupte	8	8
Mr. Yatin Sanjay Gupte	8	8
Mrs. Sheetal Mandar Bhalerao	7	7
Mr. Dharmendra Ramabhai Bhaliya	0	0
Mrs. Mansi Jayendra Bhatt	8	8
Mr. Mitesh Ghanshyambhai Rana	8	8
Mr. Paresh Prakashbhai Thakkar	8	8

		Mr. Yuvraj Priyadarshi	0	0

17. AUDIT COMMITTEE

Pursuant to the provisions of Section 177 (8) of the Companies Act 2013 read with Rules 6 & 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013, the details pertaining to the constitution of the Audit Committee are herein provided

Name of the Director	Designation in Committee	Category	Date of Appointment in Committee	Cessation Date
Mrs. Mansi Jayendra Bhatt	Chairperson	Non-Executive Independent Director	August 11, 2023	NA
*Mr. Dharmendra Ramabhai Bhaliya	Member	Non-Executive Independent Director	August 11, 2023	*April 11,2025
**Mr. Mitesh Ghanshyambhai Rana	Member	Non-Executive Independent Director	February 29, 2024	**June 30,2026
Mr. Paresh Prakashbhai Thakkar	Member	Non-Executive Independent Director	February 29, 2024	NA
Mr. Gaurav Jayant Gupte	Member	Managing Director	August 11, 2023	NA

*Mr. Dharmendra Ramabhai Bhaliya resigned on April 11,2025
**Mr. Mitesh Ghanshyambhai Rana has resigned on 30^{th} June 2026 in FY 2026-27

Meetings and Attendance during the year

5 (Five) Audit Committee meetings were held during FY 2025-26. The meetings were held on the following dates:

Sr. No.	Date of Audit Committee Meeting
1.	May 27, 2025
2.	August 11,2025
3.	November 14,2025
4.	February 12, 2026
5.	March 23, 2026

Attendance of Directors in the meetings are as under:

Name of Director	No. of Meetings held during the tenure of Membership	No. of Meetings Attended
Mrs. Mansi Jayendra Bhatt	5	5
Mr. Mitesh Ghanshyambhai Rana*	5	5
Mr. Paresh Prakashbhai Thakkar	5	5
Mr. Gaurav Jayant Gupte	5	5
Mr. Dharmendra Ramabhai Bhaliya**	0	0

Further as per Section 177(8) of the Act, as amended from time to time, there have been no instances during the year where recommendations of the Audit Committee were not accepted by the Board of Directors.

The minutes of the Audit Committee are reviewed by the Board at its subsequent meetings.

The previous Annual General Meeting (AGM) of the Company was held on September 29, 2025 and the same was attended by the Chairperson of the Audit Committee.

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

*Mr. Mitesh Ghanshyambhai Rana has resigned from the Directorship of the Company on 30th June 2026 after the closing of business hours in FY 2026-27 . Hence, he also ceased to be a member of Audit Committee w.e.f 30th June 2026. (after the closing of business hours)

**Mr. Dharmendra Ramabhai Bhaliya has resigned from the Directorship of the Company on 11th April 2025 from the close of business hours. Hence, he also ceased to be a member of Audit Committee w. e. f 11th April 2025. (after the closing of business hours).

18. NOMINATION AND REMUNERATION COMMITTEE

The details pertaining to the constitution of the Nomination and Remuneration Committee as required under the provisions of Section 178(1) of the Companies Act 2013 and its terms of reference in brief are to be herein provided.

Name of the Director	Designation in Committee	Category	Date of Appointment in Committee	Cessation Date
*Mr. Paresh Prakashbhai Thakkar	Chairperson (refer note)	Non-Executive Independent Director	February 29, 2024	NA
**Mr. Mitesh Ghanshyambhai Rana	Chairperson (w.e.f May 12, 2025 till 30th May 2026)	Non-Executive Independent Director	February 29, 2024	Resigned on 30th June 2026 (in FY 2026-27)

Mrs. Mansi Jayendra Bhatt	Member	Non-Executive Independent Director	August 11, 2023	NA
***Mr. Dharmendra Ramabhai Bhaliya	Chairman till April 11, 2025	Non-Executive Independent Director	August 11, 2023	April 11, 2025
****Mrs. Sheetal Mandar Bhalerao	Member	Non-Executive Non-Independent Director	August 11, 2023	February 20, 2026

*On Reconstitution of the Nomination and Remuneration Committee in the Board Meeting held 12th May 2025. Mr. Mitesh Ghanshyambhai Rana is elected as a Chairperson of this Committee. However, he has resigned on 30th June 2026 in financial year 2026-27.
**On Reconstitution of the Nomination and Remuneration Committee in the Board Meeting held 30thMay 2026 in Financial Year 2026-27. Mr. Paresh Prakashbhai Thakkar is elected as a Chairperson of this Committee.
***Mr. Dharmendra Ramabhai Bhaliya has resigned from the directorship of the Company on 11th April 2025 from the close of business hours. Hence, he also ceased to be a Chairperson of Nomination and Remuneration Committee w.e. f 11th April 2025. (after the closing of business hours)
****Mrs. Sheetal Mandar Bhalerao has resigned from the Directorship of the Company on February 20, 2026 from the close of business hours. Hence, she also ceased to be a member of Nomination and Remuneration Committee w. e. f February 20, 2026 (after the closing of business hours).

Meetings and Attendance during the year

5 (Five) Nomination & Remuneration Committee meetings were held during FY 2025-26. The meetings were held on the following dates:

Sr. No.	Date of Nomination & Remuneration Committee Meeting
1.	May 12, 2025
2.	August 30, 2025
3.	October 28, 2025
4.	November 14, 2025
5.	March 23,2026

Attendance of Directors in the meetings is as under:

Name of Director	No. of Meetings held during the tenure of Membership	No. of Meetings Attended
Mr. Dharmendra Ramabhai Bhaliya	0	0
Mrs. Mansi Jayendra Bhatt	5	5
Mr. Mitesh Ghanshyambhai Rana	5	5

Mr. Paresh Prakashbhai Thakkar	5	5
Mrs. Sheetal Mandar Bhalerao	4	4

The minutes of the Nomination & Remuneration Committee are reviewed by the Board at its subsequent meetings.

The previous Annual General Meeting (AGM) of the Company was held on September 29, 2025 and the same was attended by the Chairperson of the Nomination & Remuneration Committee.

The Company Secretary of the Company act as the Secretary of the Nomination & Remuneration Committee.

19. STAKEHOLDERS RELATIONSHIP COMMITTEE

The details pertaining to the constitution of the Stakeholders Relationship Committee as required under the provisions of Section 178(5) of the Companies Act 2013 and its terms of reference in brief are to be herein provided.

Name of the Director	Designation in Committee	Category	Date of Appointment in Committee	Cessation Date
Mr. Paresh Prakashbhai Thakkar	Chairperson	Non-Executive Independent Director	February 29, 2024	NA
*Mr. Dharmendra Ramabhai Bhaliya	Member	Non-Executive Independent Director	August 11, 2023	April 11,2025
Mrs. Mansi Jayendra Bhatt	Member	Non-Executive Independent Director	August 11, 2023	NA
**Mr. Mitesh Ghanshyambhai Rana	Member (ceased to be Member w.e.f 14th November 2025)	Non-Executive Independent Director	February 29, 2024	Resigned on 30th June 2026 (in FY 2026-27)
Mr. Yatin Sanjay Gupte	Member	Non-Executive Non-Independent Director	August 11, 2023	NA
***Mrs. Sheetal Mandar Bhalerao	Member (become member w.e.f 14th November 2025)	Non-Executive Non-Independent Director	August 11, 2023	February 20, 2026

*Mr. Dharmendra Ramabhai Bhaliya has resigned from the directorship of the Company on 11th April 2025 (after the closing of business hours) Hence, he also ceased to be a member of Stakeholders Relationship Committee w.e.f 11th April 2026. (after the closing of business hours)

**Mr. Mitesh Ghanshyambhai Rana ceased to be member of Stakeholders Relationship Committee w. e. f 14th November 2025

*** Mrs. Sheetal Mandar Bhalerao was introduced as member of Stakeholders Relationship Committee w.e.f 14th November 2025. Further, She has resigned from the directorship of the Company on February 20, 2026 from the close of business hours. Hence, she also ceased to be a member of Stakeholders Relationship Committee w.e.f February 20, 2026 (after the closing of business hours).

Meetings and Attendance during the year

2(Two) Stakeholders Relationship Committee meetings were held during FY 2025-26. The meetings were held on the following dates:

Sr. No.	Date of Stakeholders Relationship Committee Meeting
1.	August 30, 2025
2.	February 12, 2026

Attendance of Directors in the meetings is as under:

Name of Director	No. of Meetings held during the tenure of Membership	No. of Meetings Attended
Mr. Paresh Prakashbhai Thakkar	2	2
Mr. Dharmendra Ramabhai Bhaliya	0	1
Mrs. Mansi Jayendra Bhatt	2	2
Mr. Mitesh Ghanshyambhai Rana	1	1
Mr. Yatin Sanjay Gupte	2	2
Mrs. Sheetal Mandar Bhalerao	1	1

The minutes of the Stakeholders Relationship Committee are reviewed by the Board at its subsequent meetings.

The previous Annual General Meeting (AGM) of the Company was held on September 29, 2025 and the same was attended by the Chairperson of the Stakeholders Relationship Committee.

The Company Secretary of the Company act as the Secretary of the Stakeholders Relationship Committee.

20. INDEPENDENT DIRECTOR MEETING

The details pertaining to the constitution of the Independent Director Meeting as required under the provisions of the Companies Act 2013 and its terms of reference in brief are to be herein provided.

Name of the Director	Designation in Committee	Category	Date of Appointment in Committee	Cessation Date

*Mr. Mitesh Ghanshyambhai Rana	Chairperson	Non-Executive Independent Director	February 29, 2024	Resigned on 30th June 2026 (in FY 2026-27)
Mrs. Mansi Jayendra Bhatt	Member	Non-Executive Independent Director	August 11, 2023	NA
Mr. Paresh Prakashbhai Thakkar	Member	Non-Executive Independent Director	February 29, 2024	NA

Meetings and Attendance during the year

1(One) Independent Director Meeting were held during FY 2025-26. The meetings were held on the following dates

Attendance of Directors in the meetings is as under:

Name of Director	No. of Meetings held during the tenure of Membership	No. of Meetings Attended
Mr. Mitesh Ghanshyambhai Rana	1	1
Mr. Paresh Prakashbhai Thakkar	1	1
Mrs. Mansi Jayendra Bhatt	1	1

The minutes of the Independent Director Meeting are reviewed by the Board at its subsequent meetings.

20. BOARD EVALUATION

In accordance with the provisions of Section 178 of the Companies Act, 2013, as amended from time to time, and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Nomination and Remuneration Committee has established the criteria for performance evaluation of Executive and Non-Executive Directors of the Company.

The evaluation criteria are based on a range of parameters including, but not limited to, the director's profile, experience, level of contribution, commitment, domain knowledge, sharing of information with the Board, attendance, participation and preparedness for meetings, teamwork, decision-making abilities, role awareness, monitoring and addressing potential conflicts of interest, ability to provide constructive feedback and strategic inputs, and overall contribution to the Company's growth.

The Company has also formulated a comprehensive Board Performance Evaluation Policy, which includes evaluation criteria and structured formats for assessing the performance of both Independent and Non-Independent Directors, as well as the performance of the Board and its Committees. These formats include provisions for remarks and suggestions to support continuous improvement.

The performance of various Committees of the Board was evaluated by the Board itself, based on inputs received from respective Committee members. The assessment was carried out using defined criteria such as committee composition, effectiveness, and conduct of meetings.

A separate meeting of the Independent Directors was held on February 12, 2026, wherein they reviewed the performance of Non-Independent Directors, the Board as a whole, and the performance of the Chairman. The outcomes of this meeting were subsequently discussed at the following Board meeting, during which the performance of the Board, its committees, and individual Directors was comprehensively evaluated.

21.	**FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS:**
	In accordance with the provisions of **Regulation 25(7)** of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015** and **Schedule IV** to the Companies Act, 2013, the Company has implemented a structured and ongoing **Familiarization Programme** for its Independent Directors. The objective of this programme is to enable the Directors to gain a deeper insight into the Company's business model, operations, industry landscape, regulatory environment, and strategic priorities. This ensures that the Board is well-equipped to contribute meaningfully to Board deliberations and discharge their duties effectively. Upon appointment, every Director is issued a formal letter of appointment which outlines their roles, responsibilities, functions, and obligations. The Familiarization Programme includes: • **Induction sessions** for new Directors, providing an overview of the Company's business, financials, management structure, key policies, and governance framework. • **Regular updates and presentations** from Senior Management on industry developments, regulatory changes, market dynamics, operational performance, strategic initiatives, risk management, and sustainability goals. • **Interactive meetings** with Senior Management Personnel to facilitate an open exchange of views and direct access to key functional areas of the Company. • **Continuous engagement**, whereby Directors are regularly briefed on emerging responsibilities, governance expectations, and specific areas relevant to their oversight functions. All Directors are provided unrestricted access to Company documents and information required to enable them to understand the business in depth and to perform their role effectively. The Company recognizes the importance of keeping its Board informed and engaged, and actively seeks their suggestions and inputs on key business matters during the familiarization process. The detailed policy on the Familiarization Programme for Independent Directors is available on the Company's website at https://wardwizardhealthcare.com/docs/Familarization%20programme%20of%20Director.pdf
22.	**CREDIT RATING**
	During the financial year ended March 31, 2026, the Company did not issue any debt instruments, nor did it accept any fixed deposits or undertake any scheme or proposal for the mobilization of funds, either in India or abroad. Accordingly, there was no requirement for obtaining any credit ratings during the year.
23.	**DETAILS OF SUBSIDIARY, ASSOCIATE AND JOINT VENTURE COMPANIES**
	During the year under review, the Company did not have any subsidiaries, Associate Companies, or joint ventures as defined under the Companies Act, 2013.
24.	**SECRETARIAL AUDITORS REPORT**
	In compliance with Regulation 24(A) of SEBI Listing Regulations and Section 204 of the Companies Act, 2013 read with Rules made thereunder, the Governing Board at its Meeting held on February, 10th 2025, based on the

	recommendation of the Audit Committee, approved the appointment of Kamal A. Lalani, Practicing Company Secretary (Membership No. A37774, COP No. 25395), Vadodara for a period of 5 (five) consecutive Financial Years commencing from FY 2025-2026 up to ensuing FY 2029-2030, subject to approval of the Shareholders at the ensuing 41st AGM of the Company. The Shareholder in the 41st AGM held on 29th September 2025 has approved the appointment of Secretarial Auditor M/s Kamal A. Lalani, Practicing Company Secretary (Membership No. A37774, COP No. 25395), Vadodara for a period of 5 (five) consecutive Financial Years commencing from FY 2025-2026 up to ensuing FY 2029-2030 A copy of the Secretarial Audit Report issued in Form MR-3 by Kamal A Lalani, Secretarial Auditors is enclosed as **Annexure-A** to this report. Kamal A Lalani, Practicing Company Secretary (Membership No. F13814, COP No. 25395), has confirmed that his appointment, if made, will comply with the eligibility criteria in terms of SEBI Listing Regulations. Further, he has confirmed that he holds a valid certificate issued by the Peer Review Board of ICSI. The Secretarial Auditor's Report mentioned in Annexure-A to this report does not contain any qualifications, reservations, or adverse remarks or disclaimers. The Secretarial Auditor has submitted their report in Form MR-3 for the financial year ended 31st March, 2026, which forms part of the Directors Report as Annexure D. The report confirms that the Company has complied with all applicable provisions of the Companies Act, SEBI regulations, and other statutory requirements. There is qualification made by the auditors in their Secretarial Audit Report of the Company for the financial year ended 31st March, 2026. The observation made in the Secretarial Audit Report are as per the following: • During the period under review, the Company has submitted the required forms and returns with the Registrar of Companies (ROC)/Ministry of Corporate Affairs (MCA) within the prescribed time, except for a few e-forms which were submitted with additional fees. • During the period under review, the Annual Disclosure on Large Corporate Entity in Annexure B2 not filed. • During the period under review, the Company has failed to submit SDD Compliance Certificate with the Certificate of Practicing Company Secretary for the quarter March, June and Sep 2025 within the due time period. The Company has not complied with the SDD requirement during the year under review. Management’s Justification under MR-3 The Board of Directors, after due consideration, hereby places on record its justification with respect to the Secretarial Audit Report (Form MR-3) issued by the Practicing Company Secretary for the financial year. The observations contained in the said report have been duly noted and deliberated upon. The management clarifies that: All statutory filings and compliances under the Companies Act, 2013 and SEBI (LODR) Regulations have been carried out within the prescribed timelines, except for minor procedural delays in certain instances, which were inadvertent and have since been rectified.

	The deviations noted in the MR-3 Report do not have any material impact on the operations, governance, or financial position of the Company. The Company has strengthened its internal monitoring and compliance systems to ensure that such procedural lapses do not recur in future. The Board affirms its commitment to maintaining the highest standards of corporate governance and regulatory compliance. Accordingly, the management submits that the qualifications/observations in the MR-3 Report are of procedural nature, stand duly addressed, and do not affect the overall compliance status of the Company.
25.	**COST AUDIT AND COST RECORDS**
	The provisions of **Section 148** of the Companies Act, 2013, relating to the maintenance of cost records and cost audit, were not applicable to the Company during the financial year 2025-26.
26.	**COMPLIANCE WITH SECRETARIAL STANDARDS**
	The Company's Compliance function operates independently to ensure that all business and operational units adhere to applicable regulatory requirements and internal policies. The Compliance Department continues to play a vital role in implementing compliance processes in line with directives issued by regulatory authorities, the Board of Directors, and the Company's Compliance Policy. The Audit Committee periodically reviews the performance of the Compliance Department, as well as the status of adherence to regulatory and internal guidelines. Any new instructions or guidelines issued by regulatory bodies are promptly communicated across the organization to ensure that all business and functional units operate within the defined regulatory framework. This also facilitates effective monitoring and mitigation of compliance-related risks across various activities and processes. Furthermore, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India, in accordance with the circulars issued by the Ministry of Corporate Affairs from time to time.
27.	**CEO / CFO CERTIFICATION** In terms of Regulation 17(8) read with Part B of the Listing Regulations, a declaration by the Managing Director confirming that all Directors and Senior Management Personnel adhered to the Company's Code of Conduct during the FY 2025-2026. This declaration is required by Schedule V of the Securities and Exchange Board of India's Listing Obligations and Disclosure Requirements Regulations 2015. The Annual Report also includes a certificate from the Chief Financial Officer (CFO) of the company as addressed to the Board of Directors, confirming the correctness of the financial statements, Cash flow statements for the Financial Year ended 31 March 2025 adequacy of the internal control measures and matters reported to the Audit Committee. Provided in this Report: **Annexure – B**
28.	**CODE OF CONDUCT**
	The Company has adopted a Code of Conduct for all the employees including the Board Members and Senior Management Personnel of the Company in accordance with the requirement under Regulation 17 of the SEBI (LODR) Regulations 2015. The Code of Conduct has been posted on the website of the Company i.e. https://www.wardwizardhealthcare.com/docs/Familarization%20programme%20of%20Director.pdf

	The Code lays down the standard procedure of business conduct which is expected to be followed by the Directors and the designated employees in their business dealings and in particular on matters relating to integrity in the work place, in business practices and in dealing with stakeholders. The Code gives guidance through examples of the expected behavior from an employee in a given situation and the reporting structure. Management members are made aware of the provisions of the Code from time to time. The Company has obtained confirmations for compliance with the said code from all its Board members and Senior Management Personnel for the year ending March 31, 2026. The declaration by the Chairperson & Managing Director of the Company confirming the same is annexed to this report **- Annexure - C**
29.	**CORPORATE SOCIAL RESPONSIBILITY POLICY**
	Pursuant to the provisions of **Section 135** of the Companies Act, 2013, companies meeting any of the following criteria—net worth of ₹500 crore or more, turnover of ₹1,000 crore or more, or net profit of ₹5 crore or more during any financial year—are required to constitute a Corporate Social Responsibility (CSR) Committee and adopt a CSR Policy. During the year under review, the Company did not meet any of the prescribed thresholds and, accordingly, is not required to constitute a CSR Committee or formulate a CSR Policy under the said provisions.
30.	**VIGIL MECHANISM (WHISTLE BLOWER POLICY)**
	The Company has a Whistle Blower Policy and has established the necessary vigil mechanism for employees, Directors and stakeholders in conformation with the provisions of Section 177(9) of the Act and Regulation 22 of SEBI Listing Regulations, to report concerns about unethical behavior. This Policy is available on the Company's website at the weblink: https://www.wardwizardhealthcare.com/docs/VIgil_Machanism_New.pdf
31.	**ADEQUACY OF INTERNAL FINANCIAL CONTROLS**
	As required under Section 134(3)(q) of the Companies Act, 2013, read with Rule 8(5)(viii) of the Companies (Accounts) Rules, 2014, the Company has established adequate financial controls commensurate with its size, scale, and the complexity of its operations, particularly with respect to the preparation and presentation of its financial statements. The internal financial controls are designed to provide reasonable assurance regarding the reliability of financial reporting, accuracy and completeness of accounting records, integrity in the conduct of business, and the prevention and detection of frauds and errors. Comprehensive policies, standard operating procedures, and control mechanisms have been implemented across all business processes. These frameworks ensure adherence to internal control protocols and full compliance with applicable regulatory requirements. During the year under review, the Company assessed the effectiveness of its internal financial controls, and no reportable material weaknesses were identified in the design or implementation of these controls. The Audit Committee of the Board periodically reviews the adequacy and effectiveness of the internal control systems. In addition, it closely monitors the status of corrective actions taken in response to findings from internal audit reviews, ensuring continuous improvement in the internal control environment.
32	**MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED DURING THE FINANCIAL YEAR**
	There has been no material change and commitment affecting the financial performance of the Company which occurred between the end of the Financial Year of the Company to which the Financial Statements relate and the date of this Report.

33.	**MATERIAL ORDERS PASSED BY THE REGULATORS OF COURTS OR TRIBUNALS IMPACTING THE COMPANY'S OPERATION IN FUTURE.**
	No material orders have been passed by any regulatory authorities, courts, or tribunals that would have an adverse impact on the Company's future operations or its status as a going concern.
34.	**PARTICULARS OF LOANS, GUARANTEES, SECURITIES OR INVESTMENTS UNDER SECTION 186**
	There are no Loans, Guarantees, Investments and Security made during the Financial Year ended March 31, 2026 as per the provisions of Section 186 of the Companies Act, 2013 read with Companies (Meetings of Board and its Powers) Rules, 2014.
35.	**PARTICULARS OF ARRANGEMENTS OR CONTRACTS WITH RELATED PARTIES AS PRESCRIBED UNDER SECTION 188(1) OF THE COMPANIES ACT, 2013**
	The particular of every contract or arrangement entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including a certain arm's length and the ordinary course of transactions under third proviso thereto has been disclosed in **Form no AOC-2.** The policy on Related Party Transactions as approved by the Board is uploaded on the website of the Company and the web link is https://www.wardwizardhealthcare.com/docs/RPT_updated%20Reg_46(g).pdf
36.	**MANAGEMENT DISCUSSION AND ANALYSIS REPORT**
	The Management Discussion and Analysis Report, providing a comprehensive overview of the Company's operational and financial performance, forms part of this Annual Report and is ed hereto as **Annexure – F.**
37.	**CORPORATE GOVERNANCE REPORT**
	In accordance with Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions related to Corporate Governance are not applicable to the following classes of listed entities: a) Listed entities with a paid-up equity share capital not exceeding ₹10 crore and net worth not exceeding ₹25 crore, as on the last day of the previous financial year; b) Listed entities that have listed their specified securities on the SME Exchange. As on March 31, 2026—the last day of the previous financial year—the Company's paid-up equity share capital stood at ₹24.50 lakhs and its net worth was Rupees (339.59) lakhs, both of which are below the thresholds specified under the aforementioned regulation. Accordingly, the Corporate Governance provisions are not applicable to the Company, and hence, the Corporate Governance Report does not form part of this Annual Report for the financial year 2025–26.
38.	**DECLARATION BY INDEPENDENT DIRECTORS**

Name of Director	Category
Mr. Paresh Prakashbahi Thakkar	Non-Executive Independent Director
Mr. Dharmendra Ramabhai Bhaliya	Non-Executive Independent Director
Mrs. Mansi Jayendra Bhatt	Non-Executive Independent Director
Mr. Mitesh Ghanshyambhai Rana	Non-Executive Independent Director

	Pursuant to the provisions of Section 149 of the Act, the Independent Directors have submitted declarations that each of them meets the criteria of independence as provided in Section 149(6) of the Act along with Rules

	framed thereunder and Regulation 16(1)(b) of the SEBI Listing Regulations. There has been no change in the circumstances affecting their status as Independent Directors of the Company. During the year under review, the company's Non-Executive Directors did not have any pecuniary relationship or transactions with the company, its holding, subsidiary or associate company, other than those permitted by law, except for sitting fees, commission, and expense reimbursement, as permitted by the **Companies Act, 2013** and the **SEBI (LODR) Regulations, 2015**. However, Mr. Dharmendra Ramabhai Bhaliya resigned on 11th April 2025. Separate meetings of the Independent Directors of the Company were held on 12th February, 2026.
39.	**STATEMENT REGARDING INDEPENDENT DIRECTORS**
	Pursuant to Rule 8(5)(iiia) of the Companies (Accounts) Rules, 2014, and in the opinion of the Board, there has been no change in the circumstances that may affect the status of the Independent Directors of the Company. The Board affirms its satisfaction with the integrity, expertise, and experience—including proficiency as prescribed under Section 150(1) of the Companies Act, 2013 and the applicable rules—of all Independent Directors serving on the Board.
40.	**POLICY ON DIRECTOR'S APPOINTMENT, REMOVAL, REMUNERATION AND OTHER DETAILS** In accordance with the provisions of Section 178 of the Companies Act, 2013 and other applicable provisions, if any, of the Act read with the Rules thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has formulated a comprehensive Nomination and Remuneration Policy for the appointment and remuneration of Directors, Key Managerial Personnel (KMP), and Senior Management. As per the Policy, all proposals for appointment of Directors, KMP, and Senior Management are reviewed and recommended by the Nomination and Remuneration Committee (NRC) in its duly convened meetings before being placed before the Board for approval. The key features of the NRC Policy are as follows: i. Laying down the objectives of the Policy in line with the Company's long-term goals and governance principles. ii. Providing definitions for terms relevant to the Policy for better clarity and consistency. iii. Establishing a framework for the appointment and removal of Directors, KMP, and Senior Management personnel. iv. Outlining the guiding principles for determining the remuneration structure of Managerial Personnel, KMP, Senior Management, and other employees, ensuring fairness and competitiveness. v. Prescribing norms for determining the remuneration payable to Non-Executive and Independent Directors in line with applicable legal and regulatory provisions. The Nomination and Remuneration Policy is made available on the Company's website at https://wardwizardhealthcare.com for reference by stakeholders
41.	**PARTICULARS OF EMPLOYEES, DIRECTORS AND KEY MANAGERIAL PERSONNEL**

	In accordance with Section 197(12) of the Companies Act, 2013, read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the requisite disclosures have been provided and are annexed to the Board's Report as **Annexure – D**
42.	**REPORTING OF FRAUDS BY AUDITORS**
	During the year under review, the Statutory Auditors, Internal Auditors and Secretarial Auditor have not reported any instances of fraud committed in the Company by its Directors or Officers or Employees to the Audit Committee under section 143(12) of the Companies Act, 2013, details of which needs to be mentioned in this Report.
43.	**DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013**
	The Company maintains a zero-tolerance policy towards sexual harassment at the workplace and has implemented a policy on the prevention, prohibition, and redressal of sexual harassment, in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules framed thereunder. During the financial year 2025–26, no complaints of sexual harassment were received by the Company.
44.	**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**
	The information required under Section 134 of the Companies Act, 2013, read with the applicable provisions of the Companies (Accounts) Rules, 2014, relating to conservation of energy, technology absorption, and foreign exchange earnings and outgo, is provided in **Annexure – E** to this Report.
45.	**DIRECTOR'S RESPONSIBILITY STATEMENT**
	In terms of Section 134(3)(c) of the Act, in relation to financial statements of the Company for the year ended March 31, 2026, the Board of Directors states that: a. In the preparation of the annual accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same; b. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the Loss of the Company for the year ended March 31, 2026; c. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; d. The annual accounts / financial statements have been prepared on a 'going concern' basis;

	e. Proper internal financial controls are in place and are operating effectively; and f. Proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.
46.	**ACCEPTANCE OF PUBLIC DEPOSITS**
	During the financial year 2025–26, the Company did not accept any deposits as defined under Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014. Accordingly, no amount pertaining to principal or interest on public deposits was outstanding as on the date of the Balance Sheet.
47.	**DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF**
	During the FY 2025-26, there was no such instance.
48.	**DETAILS OF APPLICATIONS MADE OR PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR**
	During the financial year 2025-26, the Company has maintained a clean legal record with respect to insolvency and bankruptcy matters. There have been no applications filed against the Company under the Insolvency and Bankruptcy Code (IBC), 2016, nor are there any ongoing or pending proceedings involving the Company under the provisions of the IBC.
49.	**ANNUAL RETURN**
	In compliance with the provisions of Section 134(3)(a) and Section 92(3) of the Companies Act, 2013, read with Rule 12 of the Companies (Management and Administration) Rules, 2014, including any amendments or re-enactments thereof, the Annual Return in Form No. MGT-7 has been uploaded on the Company's website. It is accessible for viewing at: https://wardwizardhealthcare.com/investor/reports/annual-reports
50	**COMPANY'S NEW WEBSITE LAUNCHED DETAILS**
	The Company has changed its official website address from its old Website: https://www.ayokimerchantile.com/ to New Website: https://wardwizardhealthcare.com/ effective date from 16th July 2026. The change in the website address is intended to align with the Company's branding and business requirements. The new website will continue to host all information and disclosures required under the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable laws. For the convenience of the investors and stakeholders, the old website: https://www.ayokimerchantile.com/ will remain accessible and will automatically redirect users to the new website: https://wardwizardhealthcare.com. Investors and stakeholders may access all corporate information, financial results, corporate governance disclosures, policies and investor-related information through the new website with effect from the abovementioned date.

51	**CIRCULATION OF ANNUAL REPORTS IN ELECTRONIC FORM:**
	In compliance with MCA and SEBI Circulars, printing and dispatch of physical Annual Reports for the financial year ended 2025-26 to the shareholders has been dispensed with. Hence the Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/RTA/ Depositories, unless any member has requested for a physical copy of the same. Members may note that the Notice and Annual Report 2025- 26 will also be available on the Company's https://wardwizardhealthcare.com/ Further as per Regulation 36(1)(b) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, letter sent to those Members who have not registered their e-mail address(es) with the Company/ Purva Share Registry (India) Private Limited - Registrar and Transfer Agent/ Depository Participant(s), providing web-link of the Annual Report for the Financial Year 2025-26 and Notice of the 42nd Annual General Meeting.
52.	**CODE FOR PREVENTION OF INSIDER TRADING PRACTICES**
	In compliance of the provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has formulated Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information" and "Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons." "Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information" prescribes the framework for fair disclosure of events and occurrences that could impact price discovery in the market for securities of the Company and "Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons" has been formulated to regulate, monitor and report trading by employees and other connected persons of the Company.
53.	**POLICY ON PRESERVATION OF DOCUMENTS AND ARCHIVAL OF DOCUMENTS**
	The Company has established a comprehensive Policy on Document Preservation and Archiving in compliance with Regulation 9 and Regulation 30(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The policy sets forth clear guidelines for the retention, maintenance, and preservation of records and documents that are material to the Company's operations and statutory compliance. The policy is accessible on the company's website at https://wardwizardhealthcare.com/
44.	**ACKNOWLEDGEMENTS**
	Your directors wish to place on record their appreciation of the contribution made by employees at all levels to the continued growth and prosperity of your Company. Your Directors also wish to place on record their appreciation for the shareholders, consumers, and banks for their continued support.

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Merchantile Limited)
SD/-
Gaurav Jayant Gupte
chairman & Managing Director
DIN: 06741475

Date: AUGUST 31, 2026

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Merchantile Limited)
SD/-
Yatin Sanjay Gupte
Non-Executive Non-Independent Director
DIN: 07261150

Place: VADODARA

ANNEXURE – A

FORM NO. MR - 3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2026

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

To,
The Members of
WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Merchantile Limited)
(CIN: L20237MH1985PLC034972)
Office No. 101, First floor,
Shree Sai Ashirwad CHS,
Gantali Path Road, Above Saibaba Mandir,
Naupada (Thane), Thane, Maharashtra, India, 400602

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **WARDWIZARD HEALTHCARE LIMITED (hereinafter called "the Company")**. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

Based on my 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 the Secretarial Audit, I hereby report that in my opinion, the Company during the audit period covering the **financial year ended on 31st March, 2026,** has 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:-

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of: -

(i) The Companies Act, 2013 (the Act) and the Rules made thereunder (Including any statutory modification (s) or re-enactments (s) thereof, for the time being in force);

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder (Including any statutory modification (s) or re-enactments (s) thereof, for the time being in force);

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder (Including any statutory modification (s) or re-enactments (s) thereof, for the time being in force);

(iv) Foreign Exchange Management Act, 1999 (FEMA) and the Rules and Regulations made there under to the extent of Foreign Direct Investment (FDI), Overseas Direct Investment (ODI) and External Commercial Borrowings (ECB) (Including any statutory modification (s) or re-enactments (s) thereof, for the time being in force);

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') (Including any statutory modification (s) or re-enactments (s) thereof, for the time being in force): -

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

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

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 - **Not applicable during Audit Period**;

(d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 – **Not applicable during Audit Period**;

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

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; -

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 – **Not applicable during the Audit Period**;

(h) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018 – **Not applicable during the Audit Period**.

(vi) **Other applicable laws**: Based on the information provided and the representation made by the Company and its officers and also on the review of the compliance reports taken on record by the Board of Directors of the Company, in my opinion, adequate systems and process exist in the Company to monitor and ensure compliances under other applicable Acts, Laws and Regulations as applicable to the Company.

I have also examined compliance with the applicable clauses of the following: -

(i) Secretarial Standards issued by The Institute of Company Secretaries of India with respect to the Board and General Meeting;

(ii) The Listing Agreements entered into by the Company with BSE Limited (BSE) read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR Regulations').

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

a) Under the Companies Act, 2013 & Rules framed thereunder are:

1. *During the period under review, the Company has submitted the required forms and returns with the Registrar of Companies (ROC)/ Ministry of Corporate Affairs (MCA), within the prescribed time except few e-forms, which were submitted with additional fees.*

b) Under the SEBI Act, Regulations, Rules, Guidelines, Notifications, Circulars etc. are;

2. *During the period under review, the Annual Disclosure on Large Corporate Entity in Annexure B2 not filed.*

3. *During the period under review, the Company has failed to submit SDD Compliance Certificate with the Certificate of Practising Company Secretary for the quarter March, June and Sep 2025 within the due time period. The Company has not complied with the SDD requirement during the year under review.*

I further report that: -

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

Adequate notice is given to all the Directors / Committee Members to schedule the Board / Committee Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the Meeting and for meaningful participation at the Meeting.

Majority decisions are carried out unanimously as recorded in the minutes of the meeting of the Board of Directors.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with the applicable Laws, Rules, Regulations and Guidelines, etc.

I further report that during the audit period, following major event/action having a major bearing on the Company's affairs occurred in pursuance of the above referred Laws, rules, regulations and guidelines, standards etc.

S/D
KAMAL A LALANI
Practicing Company Secretary
FCS - 13814
C. P. No. 25395
PR: 6618/2025
UDIN : F013814H001324288

Date: 31/08/2026
Place: Vadodara

This report is to be read with my letter of even date which is annexed as **"Annexure – A"** and forms an integral part of this report.

ANNEXURE – A OF FORM NO. MR-3

To,
The Members of
WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Merchantile Limited)
(CIN: L20237MH1985PLC034972)
Office No. 101, First floor,
Shree Sai Ashirwad CHS,
Gantali Path Road, Above Saibaba Mandir,
Naupada (Thane), Thane, Maharashtra, India, 400602

My report of even date is to be read along with this letter: -

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

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

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, I have obtained the Management representation about the compliance of Laws, Rules and Regulations and happening of events etc.

5. The compliance of the provisions of the Corporate and other applicable Laws, Rules, Regulations and Standards is the responsibility of the Management. My examination was limited to the verification of procedures on test basis.

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

S/D
KAMAL A LALANI
Practicing Company Secretary
FCS - 13814
C. P. No. 25395
PR: 6618/2025
UDIN : F013814H001324288

Date: 31/08/2026
Place: Vadodara

ANNEXURE – B

CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION

To,
The Board of Directors,
For WARDWIZARD HEALTHCARE LIMITED
In pursuance to Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We, Mr. Gaurav Gupte, Chairman & Managing Director and Mr. Yuvraj Priyadarshi (C.E.O.) and to the best of our knowledge and belief, certify that:

A. We have reviewed financial statements and the cash flow statement for the year ended March 31, 2025 and that to the best of our knowledge and belief:
   1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
   2) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. To the best of our knowledge and belief, there were no transactions entered into by the Company during the year which were fraudulent, illegal or which violated the Company's Code of Conduct.

C. We are responsible for establishing and maintaining internal controls for financial reporting and we have:
   1) evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting;
   2) not found any deficiencies in the design or operation of internal controls.

D. We have indicated to the Company's Auditors and the Audit Committee of the Board of Directors that:
   1) there is no significant changes that have occurred in the internal control over financial reporting during the year;
   2) there have been no significant changes in accounting polices during the year;
   3) there have been no instances of significant fraud nor there was any involvement of the management or an employee having a significant role in the Company's internal control system over financial reporting; and
   4) there were no deficiencies in the design or operation of internal controls, which could adversely affect the Company's ability to record, process, summarize and report financial data nor there were any material weaknesses in internal controls over financial reporting nor any corrective actions with regards to deficiencies, as there were none.

E. We declare that all Board members and Senior Managerial Personnel have affirmed compliance with the Code of Conduct for the current year.

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
SD/-
GAURAV JAYANT GUPTE
CHAIRMAN & MANAGING DIRECTOR
DIN: 06741475

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
SD/-
YUVRAJPRIYADARSHI
CHIEF EXECUTIVE OFFICER
DIN: 08055832

DATE: AUGUST 31, 2026
PLACE: VADODARA

- **Mrs. Mittal Patel (CFO) has resigned from the post of CFO on 30th March 2026**

ANNEXURE – C

CODE OF CONDUCT DECLARATION

Declaration as required under Schedule V Part D of The SEBI (LODR) Regulations, 2015

This is to confirm that the Company has adopted a Code of Conduct applicable to all employees, including Executive and Non-Executive Directors, as well as Senior Management Personnel. The Code of Conduct and Business Ethics is available on the Company's website.

Further, I confirm that for the financial year ended March 31, 2026, the Company has received declarations from the Senior Management Team and Members of the Board confirming their compliance with the Code of Conduct, as applicable to them.

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
SD/-
GAURAV JAYANT GUPTE
CHAIRMAN & MANAGING DIRECTOR
DIN: 06741475

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
SD/-
YUVRAJPRIYADARSHI
CHIEF EXECUTIVE OFFICER
DIN: 08055832

DATE: AUGUST 31, 2026
PLACE: VADODARA

ANNEXURE – D

DETAILS PERTAINING TO REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013

DETAILS PERTAINING TO REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013(THE "ACT"), RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014 READ WITH THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) AMENDMENTS RULES, 2016

1. The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the FY 2025-26 and the ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the FY 2025-26 are as under:

Sr. No.	Name of Director / KMP and Designation	Remuneration of Director / KMP for FY 2025-26 (in Lakh)	Ratio of remuneration of each Director / to median remuneration of employees	% increase /decrease in remuneration in the FY 2025-26
1.	Mr. Gaurav Jayant Gupte (Chairman & Managing Director)	12.00	7.55	-
2.	Mr. Yuvraj Priyadarshi (CEO cum Director)	9.00	5.66	-
3.	Dikshant Singh Panwar (Company Secretary appointed on 12th May 2025 and Resigned on 16th October 2026)	1.14	0.72	-
4.	Rajbala Kiroriwal (Company Secretary appointed on 28th October 2025)	1.97	1.24	-
5.	Mrs. Mittal Patel (Chief Financial Officer)	7.39	4.65	20.82%

2. The median remuneration of employees of the Company during the FY 2025-26 was 1,59,000/-

3. There were 4 permanent employees on the rolls of the Company as on March 31, 2026.

4. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

I. Average Percentile Increase in Salaries of Employees (Other than Managerial Personnel): During the financial year, the salaries of employees other than managerial personnel reflected an average increase of 1.09% as compared to the previous financial year. The increase was in line with the Company's remuneration policy and was based on annual salary revisions, individual performance, and other business considerations. There were no exceptional circumstances resulting in the increase in remuneration.

II. Average Percentile Increase in Managerial Remuneration: During the financial year, the remuneration of the managerial personnel is not comparable with the previous financial year due to changes in the composition of the managerial personnel, including the appointment of a new Chief Executive Officer and Company Secretaries during the year. The remuneration of the Chief Financial Officer increased by 20.95%, while the remuneration of the Managing Director remained unchanged.

III. Comparison of Salary Increases:

Category	Average Increase (%)	Remarks
Employees other than Managerial Personnel	1.09%	Annual salary revision in line with the Company's remuneration policy.
Managerial Personnel	Not Comparable	Change in managerial personnel during the year due to new appointments; CFO remuneration increased by 20.95% and MD remuneration remained unchanged.

IV.Exceptional-Circumstances:
There were **no exceptional circumstances** leading to any higher increase in managerial remuneration during the financial year.

The criteria for increase in remuneration of employees other than Managerial Personnel is based on an internal performance evaluation carried out by the Management annually, which is further based on overall performance of the Company, inflation, prevailing industry trends and benchmarks.

6. It is hereby affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.

The information required under provisions of Section 197(12) of the Companies Act, 2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, forms part of this Annual Report. Having regard to the provisions of Section 134 and Section 136 of the Companies Act, 2013, the Reports and Accounts are being sent to the Members excluding such information. However, the said information is available for inspection by the Members in electronics mode. Shareholders may write to the Company at ayoki1985@gmail.com in that regard, by mentioning **“Request for Inspection”** in the subject of the email.

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
SD/-
GAURAV JAYANT GUPTE
CHAIRMAN & MANAGING DIRECTOR
DIN: 06741475

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
SD/-
YATIN GUPTE
NON-EXECUTIVE NON-INDEPENDENT DIRECTOR
DIN: 07261150

DATE: AUGUST 31, 2026
PLACE: VADODARA

ANNEXURE – E

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Information as required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 is set out hereunder.

1. CONSERVATION OF ENERGY

a) Steps taken for conservation of energy

Energy utilisation is one of the core areas used during construction. The total cost of construction includes a large part of energy consumption. Energy conservation continues to be your company's key focus. The Company is making continuous efforts for energy conservation. Effective measures have been taken to monitor the consumption of energy during the process of construction. Constant monitoring and awareness amongst employees have helped to avoid waste of energy.

Major steps taken for energy conservation including some of the proposed steps are as under:

i. Your company's head office, corporate office and Hospitals are so well constructed which required minimum power consumption during daylights
ii. Your company has acquired highly efficient machinery/equipment which gives maximum output by using optimum resources.
iii. Continuously we take necessary activities to educate and encourage employees to establish energy efficient practices.
iv. Company is taking every suitable action to conserve energy to best possible manner. Wherever required, the Company is replacing the existing lighting system with LED and even replacing Air Conditioners having 5-star rating to conserve electricity.

b) The capital investment in energy conservation equipment

During the year, Your Company has not invested towards energy conservation equipment up to 31st March 2026.

2. TECHNOLOGY ABSORPTION

a) Efforts made towards technology absorption

Your Company has made efforts towards utilization of best technology available in the market to curb cost. Your Company lays considerable emphasis on quality maintenance and product enhancement. Your Company has spent money towards technology absorption as when required.

b) Expenditure on R & D

Your Company has not been spending any money towards research and development.

3. FOREIGN EXCHANGE EARNINGS AND OUTGO

Particulars	**2025-26**	**2024-25**
Total Foreign Exchange Used in Import	Nil	Nil
Total Foreign Exchange Earned from Export	Nil	Nil

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
SD/-
GAURAV JAYANT GUPTE
CHAIRMAN & MANAGING DIRECTOR
DIN: 06741475

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
SD/-
YATIN GUPTE
NON-EXECUTIVE NON-INDEPENDENT DIRECTOR
DIN: 07261150

DATE: AUGUST 31,2026
PLACE: VADODARA

ANNEXURE – F

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INDUSTRY STRUCTURE AND DEVELOPMENTS

The Company is currently exploring various business opportunities in the healthcare sector, including medical treatment facilities, multi-speciality hospitals, medical and paramedical educational institutions, research and technology laboratories, healthcare services, pharmacy outlets, ambulance services, home care, and related areas. These initiatives are aimed at serving the best interests of the Company and its stakeholders.

OPPORTUNITIES AND THREAT

The Indian market continues to offer a range of promising opportunities across various sectors. While the Company currently operates on a relatively smaller scale, it remains focused on identifying and evaluating business prospects that are strategically aligned with its current size and long-term vision. In line with the recent change in management, the Company proposes to raise capital to support the execution of its renewed business objectives and strategic initiatives.

SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE

Currently, the Company does not have any products/ segments.

OUTLOOK

The Board of Directors is actively evaluating a range of potential business opportunities that align with the Company's vision for long-term growth and value creation. As part of this strategic review, the Board is considering diverse sectors and emerging business models that leverage market trends, evolving consumer needs, and the Company's inherent capabilities.

This proactive approach is aimed at identifying avenues that are scalable, sustainable, and capable of delivering enhanced value to shareholders. The Company remains open to exploring opportunities in high-growth sectors, with a particular focus on healthcare and allied services, in line with its evolving business strategy. The Board continues to assess the feasibility, risk profile, and potential return on investment of each option, with the intent to chart a robust roadmap for the Company's future.

While the Company is currently at an exploratory stage, the management is confident that, with prudent planning and timely execution, the identified opportunities will contribute meaningfully to the Company's growth trajectory.

RISKS AND CONCERNS

The Board of Directors is currently examining various strategic business options available to the Company as part of its efforts to identify new avenues for growth. While these opportunities present potential for value creation, they are still at an exploratory stage and are subject to detailed feasibility assessments.

Given that the Company does not have any active business operations at present, the success of any proposed venture will depend on several external and internal factors, including market conditions, regulatory approvals, availability of financial resources, and the Company's ability to attract the right talent and partnerships. There is also an inherent risk that certain opportunities under evaluation may not materialize or may not deliver the expected outcomes.

The Board is mindful of these uncertainties and is adopting a cautious, risk-assessed approach in evaluating potential business ventures. The Company remains committed to maintaining financial prudence and compliance with applicable laws and regulations while pursuing its strategic objectives.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY

The Company currently has adequate internal control systems in place, commensurate with its existing scale of operations and business requirements. These controls are continuously monitored, reviewed, and strengthened on an ongoing basis, and are upgraded as and when necessary to ensure effectiveness and alignment with evolving business needs.

FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

Your Company's Present performance vis-à-vis the financial performance for the previous year as given below in tabular format.

Particulars	2025-26	2024-25
Total revenue including other income	169.70	41.86
Total Expenditure	192.20	324.35
Profit / (Loss) before tax	(22.50)	(282.48)
Tax Expenses	9.03	(11.16)
Profit / (Loss) after tax	(31.53)	(271.33)
Other Comprehensive Income (a) Items that will not be reclassified to profit or loss 4.36 (b) Income tax relating to items that will not be reclassified to profit or loss (1.13)	3.22	----
Profit (Loss) Total Comprehensive Income for the year	(28.30)	(271.33)

HUMAN RESOURCES / INDUSTRIAL RELATIONS FRONT

The Board is keen to have a fully equipped HR Department, once the business activity is resumed/started in a normal way. During the year under review, since, there were less business activities and manpower utilization was meagre, there was no such department.

DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIO

Following are significant changes in Key Financial Ration of the Company during the Financial Year 2025-26:

Particulars	**2025-26**	**2024-25**
Current Ratio	0.19	0.07
Debt-Equity Ratio	-0.95	-3.35
Debt Service Coverage Ratio	0.01	-0.16
Trade Receivable Turnover Ratio	4.40	299.75
Trade Payable Turnover Ratio	1.75	0.46
Net Capital Turnover Ratio	-1.86	-0.17
Net Profit Ratio	-33.53%	-650.09%
Return on Capital Employed	NA*	-31.54%

- NA- Not applicable as the Net-worth and Capital employed is negative at the year end.

DETAILS OF ANY CHANGES IN RETURN ON NET WORTH

Following are details for change in Return on net worth in the financial year 2025-26 as compared to the immediately previous financial year i.e. 2024-25.

Particulars	2025-26	**2024-25**
Return on Net Worth	-8.33%	-87.16%

DISCLOSURE OF ACCOUNTING TREATMENT

Detailed disclosure of accounting treatment during the financial year 2025-26 has been made in Notes to accounts of the financials.

Caution: The views expressed in the Management Discussions and Analysis are based on available information, assessments and judgment of the Board. They are subject to alterations. The Company's actual performance may differ due to national or international ramifications, government regulations, policies, Tax Laws, and other unforeseen factors over which the Company may not have any control.

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
SD/-
GAURAV JAYANT GUPTE
CHAIRMAN & MANAGING DIRECTOR
DIN: 06741475

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
SD/-
YATIN GUPTE
NON-EXECUTIVE NON-INDEPENDENT DIRECTOR
DIN: 07261150

DATE: AUGUST 31, 2026
PLACE: VADODARA

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

PARTICULARS OF CONTARCTS/ARRANGEMENTS MADE WITH RELATED PARTIES

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

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

a.	Name(s) of the related party and nature of relationship: **N.A.**
b.	Nature of contracts/arrangements/transactions: **N.A.**
c.	Duration of the contracts/arrangements/transactions: **N.A.**
d.	Salient terms of the contracts or arrangements or transactions including the value, if any: **N.A.**
e.	Justification for entering into such contracts or arrangements or transactions: **N.A.**
f.	Date of approval by the Board: **N.A.**
g.	Amount paid as advances, if any: **N.A.**
h.	Date on which the special resolution was passed in general meeting as required under first proviso to section 188: **N.A.**

2. **Details of material contracts or arrangements or transactions at arm's length basis:**

The details of contracts or arrangements or transactions at arm's length basis for the year ended March 31, 2026, are as follows:

Sr No	Name of Related Party	Nature of Relationship	Nature of Transaction	Duration	Aggregate amount of transactions for FY 2025- 26 (Amount in Lakh)
1	GAURAV GUPTE	Managing Director	Remuneration Paid	2025- 26 1 year	12.00
2	MITTAL PATEL	Chief Financial Officer	Remuneration Paid	2025- 26 1 year	7.39
3	DHARMESH CHAUHAN	Company Secretary	Remuneration Paid	2025- 26 1 year	-
4	WARDWIZARD MEDICARE PVT LTD	Promoter Company	Purchase of goods or services	2025- 26 1 year	0.27
5.	YATIN GUPTE	Director	Loan from Director	2025- 26 1 year	-

6.	WARDWIZARD MEDICARE PRIVATE LIMITED	Promoter Company	Loan from Promoter	2025-26 1 year	95.50
7.	WARDWIZARD MEDICARE PRIVATE LIMITED	Promoter Company	Loan repaid to promoter	2025-26 1 year	57.32
8.	WARDWIZARD MEDICARE PRIVATE LIMITED	Promoter Company	Advances Repaid from Promoter	2025-26 1 year	1.50
9.	YUVRAJ PRIYADARSHI	Additional Director	Remuneration Paid	2025-26 1 year	9
10.	RAJBALA KIRORIWAL	Company Secretary	Remuneration Paid	2025-26 1 year	1.97
11.	DIKSHANT SINGH PANWAR	Company Secretary	Remuneration Paid	2025-26 1 year	1.14
12.	WARDWIZARD FOUNDATION	Entity significantly influenced by Directors	Sale of Goods and Services	2025-26 1 year	11.95
13.	WARDWIZARD MEDICARE PRIVATE LIMITED	Promoter Company	Sale of Goods and Services	2025-26 1 year	15.38
14.	WARDWIZARD MEDICARE PRIVATE LIMITED	Promoter Company	Rent Expense	2025-26 1 year	1.8
15.	WARDWIZARD MEDICARE PRIVATE LIMITED	Promoter Company	Consultancy Expense	2025-26 1 year	3.06

All related party transactions are in ordinary course of business and on arm's length basis and were approved by the Members of Audit Committee and by the Board of Directors of the Company wherever required.

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
SD/-
GAURAV JAYANT GUPTE
CHAIRMAN & MANAGING DIRECTOR
DIN: 06741475

By Order of the Board of Directors
For WARDWIZARD HEALTHCARE LIMITED
SD/-
YATIN GUPTE
NON-EXECUTIVE NON-INDEPENDENT DIRECTOR
DIN: 07261150

DATE: AUGUST 31,2026
PLACE: VADODARA

INDEPENDENT AUDITOR'S REPORT

To the Members of
WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Merchantile Limited)
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Merchantile Limited) which comprise the Balance Sheet as at 31st March, 2026, and the Statement of Profit and Loss, including other comprehensive income, Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 as amended ("the Act") in the manner so required and give a true and fair view in conformity with the Indian accounting Standards prescribed under section 133 of the Act ("IND AS"), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India of the state of affairs of the Company as at 31st March, 2026, the loss and total comprehensive income, its cash flows and changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the financial year ended 31st March, 2026. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Based on the circumstances and facts of the audit and Company, there are no key audit matters to be communicated in our report.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

Responsibility of Management and Board of Directors for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (the "Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 Company's management and Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the
Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- 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 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 financial statements, including the disclosures, and whether the 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.

Emphasis of Matter

We draw attention to Note 15 of the financial statements regarding delayed payments to Micro and Small Enterprises. The Company has not provided for interest, if any, payable under the provisions of the MSMED Act on such delayed payments for the year ended March 31, 2026. Our opinion is not modified in respect of this matter.

Other Matters

- We draw attention to the fact that the Internal Audit Report for the fourth quarter ended March 31, 2026, was not made available to us up to the date of this report, and accordingly, the same has not been considered in our review.

- We report that the Chief Financial Officer (CFO) of the Company resigned from his services with effect from the close of business hours on March 30, 2026. As informed to us by the Management, the Company is currently in the process of appointing a new CFO to fill the vacancy.

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

Report on Other Legal and Regulatory Requirements

1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

2) 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 including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity 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 Companies (Indian Accounting Standards) Rule, 2015, as amended;

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

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B".**

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

   In our opinion and to the best of our information and according to the explanations given to us, the managerial remuneration for the year ended 31st March, 2026 has been paid / provided by the Company to its directors in accordance with the provisions of Section 197 read with Schedule V to the Act.

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

i. The Company has disclosed the impact of pending litigations, if any, on its financial position in its financial statements. Refer Note 27 of the financial Statements.

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.

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 persons or entities, 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;

b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any persons or entities, 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 the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The company has not declared any dividend during the year under review.

vi. Based on our examination, which included test checks, the Company has migrated from the old accounting software to updated accounting software which has a feature of recording audit trail (edit log) facility for maintaining its books of account during the financial year ended 31st March 2026, 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 and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Mahesh Udhwani & Associates
Chartered Accountants
FRN :129738W

Mahesh Udhwani
Partner
M.N: - 047328
UDIN: 26047328OVBEUO8438
Place: Vadodara
Date: 30/05/2026

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 to the Members of WARDWIZARD HEALTHCARE LIMITED of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we report that:

I. a) i) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

ii) The Company has not capitalized any intangible assets in the books of the Company and accordingly, the requirement to report on clause 3(i)(a)(B) of the Order is not applicable to the Company.

b) The Company has carried out physical verification of Property, Plant and Equipment, and right-of-use assets, and has a program to cover all the assets. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

c) The company does not have any immovable properties disclosed in the financial statements except for a building taken on lease. The lease agreement for this building has been duly executed in favor of the lessee.

d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder

II. a) The inventories were physically verified by management at reasonable intervals during the year when the stock was held. In our opinion, the coverage and procedure of such verification by the management are appropriate. Based on our audit procedures and verification of records, we report that the year-end inventory balances are NIL, and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed during the year during the periods when physical verification was carried out.

b) The Company does not have any working capital limits from banks or financial institutions during the year on the basis of security of current assets. Accordingly, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company.

III. During the year the Company has not provided loans, advances in the nature of loans, stood guarantee or provided security to or made any investments in any companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii) of the Order is not applicable to the Company.

IV. The Company has complied with the provisions of sections 185 and 186 of the Act in respect of loans, investments, guarantees and security, as applicable.

V. The Company has not accepted any deposit from the public during the year and hence the directives issued by Reserve Bank of India and provisions of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under, are not applicable.

VI. We have been informed by the management that the Central Government has not prescribed maintenance of cost records for the Company under sub-section (1) of section 148 of the Companies Act, 2013 for any of the services rendered by the Company. Therefore, the provision of clause 3 (vi) is not applicable.

VII. a. The company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employee's state insurance, income tax, goods and service tax and other material statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31st March, 2026 for a period of more than six months from the date they become payable. As informed to us sales tax, duty of customs, duty of excise are currently not applicable to the company.

b. As per the records maintained by the company and according to the information and explanation given to us, there is no disputed income tax or wealth tax or goods and service tax or duty of customs or duty of excise or cess which have not been deposited on account of any dispute except as below:

Name of the Statute	Nature of the dues	Amount (Rs. In Lakhs)	Period to which the amount relates	Forum where the dispute is pending
Income Tax Act, 1961	Income Tax Demand	0.98	A.Y. 1985-86	A.O.
Income Tax Act, 1961	Income Tax Demand	1.63	A.Y. 2009-10	A.O.

VIII. As per the information and explanation given to us, the Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

IX.
a. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and government.
b. According to the information and explanations given to us, the Company has not been declared wilful 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 3(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. The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company.
f. The Company has not raised loans during the year and hence reporting on clause 3(ix)(f) of the order is not applicable.

X.
a. The Company has not raised money through initial public offer or further public offer (including debt instruments) and term loans and hence the provisions of paragraph 3(x) (a) of the Order are not applicable.

b. The Company has not made any preferential allotment or private placement of shares / fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

XI
a. During the course of our examination of the books of account and records of the Company, carried out in accordance with generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any incidence of fraud on or by the Company noticed or reported during the year, nor we have been informed of any such case by the management.
b. During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
c. According to the information and explanations given to us, there are no whistle blower complaints received by the Company during the year.

XII The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a) to (c) of the Order is not applicable to the Company.

XIII According to the information and explanation given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with Section 177 and 188 of the Act, wherever applicable, details of such transactions are disclosed in the Financial Statements as required by the applicable accounting standards.

XIV a. The Company has an internal audit system commensurate with the size and nature of its business.

b. The internal audit report of the quarter 4 ended 31st March 2026 was not made available to us till the date of the audit report hence, the internal audit report has not been considered by us.

XV The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.

XVI a. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) (a), (b) and (c) of the Order is not applicable to the Company.

b. In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016 and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

XVII According to the information and explanations given to us, the Company has incurred cash losses amounting to Rs. 44.87 Lakhs in the current year and amounting to Rs. 177.88 Lakhs in the immediately preceding financial year respectively.

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

XIX On the basis of the financial ratios disclosed in to the financial statements, ageing and expected dates of realization of financial assets, and payment of financial liabilities, other information accompanying the financial statements, 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 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 According to the information and explanations given to us and based on our examination of the financial statement of the company the provisions of Section 135 of the Act is not applicable to the Company and hence, the requirement to report on clause 3(xx)(a) and (b) of the Order is not applicable to the Company.

XXI The reporting under clause 3(xxi)of the order is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Mahesh Udhwani & Associates
Chartered Accountants
FRN :129738W

Mahesh Udhwani
Partner
M.N: - 047328
UDIN: 26047328OVBEUO8438
Place: Vadodara
Date: 30/05/2026

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of WARDWIZARD HEALTHCARE LIMITED of even date)

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 WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited) ("the Company") as of 31st March, 2026 in conjunction with our audit of the 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 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 (ICAI). 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, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance 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 31st March, 2026, based on the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by ICAI.

For Mahesh Udhwani & Associates
Chartered Accountants
FRN :129738W

Mahesh Udhwani
Partner
M.N.:- 047328
UDIN: 26047328OVBEUO8438
Place: Vadodara
Date: 30/05/2026

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 to the Members of WARDWIZARD HEALTHCARE LIMITED of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we report that:

I. a) i) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

ii) The Company has not capitalized any intangible assets in the books of the Company and accordingly, the requirement to report on clause 3(i)(a)(B) of the Order is not applicable to the Company.

b) The Company has carried out physical verification of Property, Plant and Equipment, and right-of-use assets, and has a program to cover all the assets. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

c) The company does not have any immovable properties disclosed in the financial statements except for a building taken on lease. The lease agreement for this building has been duly executed in favor of the lessee.

d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder

II. a) The inventories were physically verified by management at reasonable intervals during the year when the stock was held. In our opinion, the coverage and procedure of such verification by the management are appropriate. Based on our audit procedures and verification of records, we report that the year-end inventory balances are NIL, and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed during the year during the periods when physical verification was carried out.

b) The Company does not have any working capital limits from banks or financial institutions during the year on the basis of security of current assets. Accordingly, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company.

III. During the year the Company has not provided loans, advances in the nature of loans, stood guarantee or provided security to or made any investments in any companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii) of the Order is not applicable to the Company.

IV. The Company has complied with the provisions of sections 185 and 186 of the Act in respect of loans, investments, guarantees and security, as applicable.

V. The Company has not accepted any deposit from the public during the year and hence the directives issued by Reserve Bank of India and provisions of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under, are not applicable.

VI. We have been informed by the management that the Central Government has not prescribed maintenance of cost records for the Company under sub-section (1) of section 148 of the Companies Act, 2013 for any of the services rendered by the Company. Therefore, the provision of clause 3 (vi) is not applicable.

VII. a. The company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employee's state insurance, income tax, goods and service tax and other material statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31st March, 2026 for a period of more than six months from the date they become payable. As informed to us sales tax, duty of customs, duty of excise are currently not applicable to the company.

b. As per the records maintained by the company and according to the information and explanation given to us, there is no disputed income tax or wealth tax or goods and service tax or duty of customs or duty of excise or cess which have not been deposited on account of any dispute except as below:

Name of the Statute	**Nature of the dues**	**Amount (Rs. In Lakhs)**	**Period to which the amount relates**	**Forum where the dispute is pending**
Income Tax Act, 1961	Income Tax Demand	0.98	A.Y. 1985-86	A.O.

Income Tax Act, 1961	Income Tax Demand	1.63	A.Y. 2009-10	A.O.

VIII. As per the information and explanation given to us, the Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

IX.
a. In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and government.
b. According to the information and explanations given to us, the Company has not been declared wilful 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 3(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. The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company.
f. The Company has not raised loans during the year and hence reporting on clause 3(ix)(f) of the order is not applicable.

X.
a. The Company has not raised money through initial public offer or further public offer (including debt instruments) and term loans and hence the provisions of paragraph 3(x)(a) of the Order are not applicable.

b. The Company has not made any preferential allotment or private placement of shares / fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

XI
a. During the course of our examination of the books of account and records of the Company, carried out in accordance with generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any incidence of fraud on or by the Company noticed or reported during the year, nor we have been informed of any such case by the management.
b. During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
c. According to the information and explanations given to us, there are no whistle blower complaints received by the Company during the year.

XII The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a) to (c) of the Order is not applicable to the Company.

XIII According to the information and explanation given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with Section 177 and 188 of the Act, wherever applicable, details of such transactions are disclosed in the Financial Statements as required by the applicable accounting standards.

XIV
a. The Company has an internal audit system commensurate with the size and nature of its business.
b. The internal audit report of the quarter 4 ended 31st March 2026 was not made available to us till the date of the audit report hence, the internal audit report has not been considered by us.

XV The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.

XVI
a. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) (a), (b) and (c) of the Order is not applicable to the Company.
b. In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016 and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

XVII According to the information and explanations given to us, the Company has incurred cash losses amounting to Rs. 44.87 Lakhs in the current year and amounting to Rs. 177.88 Lakhs in the immediately preceding financial year respectively.

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

XIX On the basis of the financial ratios disclosed in to the financial statements, ageing and expected dates of realization of financial assets, and payment of financial liabilities, other information accompanying the financial statements, 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 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 According to the information and explanations given to us and based on our examination of the financial statement of the company the provisions of Section 135 of the Act is not applicable to the Company and hence, the requirement to report on clause 3(xx)(a) and (b) of the Order is not applicable to the Company.

XXI The reporting under clause 3(xxi)of the order is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Mahesh Udhwani & Associates
Chartered Accountants
FRN :129738W

Mahesh Udhwani
Partner
M.N: - 047328
UDIN: 26047328OVBEUO8438
Place: Vadodara
Date: 30/05/2026

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of WARDWIZARD HEALTHCARE LIMITED of even date)

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 WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited) ("the Company") as of 31st March, 2026 in conjunction with our audit of the 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 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 (ICAI). 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, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance 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 31st March, 2026, based on the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by ICAI.

For Mahesh Udhwani & Associates
Chartered Accountants
FRN :129738W

Mahesh Udhwani
Partner
M.N.:- 047328
UDIN: 26047328OVBEUO8438
Place: Vadodara
Date: 30/05/2026

WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Mercantile Limited)

BALANCE SHEET AS AT 31st March, 2026

(All amounts in Indian Rupees Lakhs, except share data and where otherwise stated) (₹ in Lakhs)

Particulars	Note No.	As at 31st March, 2026 ₹	As at 31st March, 2025 ₹
(A) **ASSETS :**			
(1) **Non - current assets**			
(a) Property Plant and Equipment	3	15.81	727.82
(b) Other Intangible Assets		-	-
(c) Capital work in progress		-	-
(d) Financial Assets			
(i) Other financial Assets	4	4.00	99.70
(e) Deferred tax assets (Net)	5	1.47	11.63
Total Non-current Assets		**21.28**	**839.15**
(2) **Current Assets**			
(a) Inventories	6	-	15.90
(b) Financial Assets			
(i) Trade receivables	7	76.79	0.28
(ii) Cash and cash equivalents	8	1.35	2.76
(d) Other current assets	9	4.43	16.02
Total Current Assets		**82.56**	**34.96**
Total Assets		**103.84**	**874.11**
(A) **EQUITY AND LIABILITIES**			
Equity			
(a) Equity Share Capital	10	24.50	24.50
(b) Instrument entirely in equity nature		-	-
(c) Other Equity	11	(364.09)	(335.79)
Total Equity		**(339.59)**	**(311.29)**
Liabilities			
(1) **Non - current liabilities**			
(a) Financial Liabilites			
(i) Borrowings	12	-	-
(ia)Lease Liability	12	-	697.54
(b) Provisions	14	3.24	4.69
(c) Deferred tax liabilities (Net)		-	-
(d) Other Non-current liabilities		-	-
Total Non-current Liabilites		**3.24**	**702.23**
(2) **Current Liabilities**			
(a) Financial Liabilites			
(i) Borrowings	13	313.01	274.82
(ia)Lease Liability	13	11.11	71.35
(ii)Trade payables	15		
(A)Dues of MSME Enterprise		31.39	58.13
(B)Dues of Other Than MSME Enterprise		52.88	47.30
(iii)Other financial Liabilities	16	-	1.50
(b) Other Current liabilities	17	31.36	29.95
(c) Provisions	14	0.45	0.12
(d) Current Tax Liability (Net)		-	-
Total Current Liabilites		**440.20**	**483.17**
Total Equity and Liabilities		**103.84**	**874.11**

Material Accounting policies
Notes forming part of financial statements 1 to 31

The accompanying notes are an integral part of the financial statements.

In Accordance with our Report of even date

For MAHESH UDHWANI & ASSOCIATES
Chartered Accountants
Firm number: 129738W

For and on behalf of the Board
WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Merchantile Ltd)
CIN: L20237MH1985PLC034972

Mahesh Udhwani
Partner
M.No. 047328
UDIN : 26047328OVBEUO8438
Date: 30/05/2026
Place: Vadodara

GAURAV GUPTE
Managing Director
DIN: 06741475

YATIN GUPTE
Non-executive Non-Independent Director
DIN :07261150

RAJBALA KIRORIWAL
Company Secretary
(BIBPK0782P)

WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Mercantile Limited)
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(All amounts in Indian Rupees Lakhs, except share data and where otherwise stated) (₹ in Lakhs)

	Particulars	Note No.	For the year ended on 31st March, 2026 ₹	For the year ended on 31st March, 2025 ₹
	INCOMES			
I.	Revenue from Operations	18	84.41	41.70
II	Other Income	19	85.29	0.16
III	**Total Income (I + II)**		**169.70**	**41.86**
IV	**EXPENSES**			
a	Cost of materials consumed			-
b	Purchase of Stock-in-Trade		6.46	25.34
c	Changes in inventories of finished goods, Work in Progress and Stock in Trade	20	15.90	(15.90)
d	Employee benefits expense	21	40.60	83.78
e	Finance costs	23	7.54	55.14
f	Depreciation and amortization expense	22	17.67	49.47
g	Other expenses	24	104.03	126.52
	Total Expenses		**192.20**	**324.35**
V	Profit/(Loss) before exceptional and tax(III-IV)		**(22.50)**	**(282.48)**
VI	Exceptional Items:Provision for Debtors W/off			
VII	**Profit before Tax (V-VI)**		**(22.50)**	**(282.48)**
VIII	Tax expense:	25		
	(a) Current tax		-	-
	(b) Defered tax		9.03	(11.16)
	(c) Earlier Period Tax Adjustment		-	-
IX	**Profit/(Loss) for the year (VII -VIII)**		**(31.53)**	**(271.33)**
X	Other Comprehensive Income			-
	(a) Items that will not be reclassified to profit or loss		4.36	-
	(b) Income tax relating to items that will not be reclassified to profit or loss		(1.13)	-
XI	Total Other Comprehensive Incomes for the period (XIII+XIV)		3.22	-
XII	**Profit (Loss) Total Comprehensive Income for the year (IX+XI)**		**(28.30)**	**(271.33)**
XIII	Earning per equity share:	26		
	(1) Basic (Amount in Rupees)		(11.55)	(110.75)
	(2) Diluted (Amount in Rupees)		(11.55)	(110.75)

Material Accounting policies
Notes forming part of financial statements 1 to 31
The accompanying notes are an integral part of the financial statements.
In Accordance with our Report of even date

For MAHESH UDHWANI & ASSOCIATES
Chartered Accountants
Firm number: 129738W

For and on behalf of the Board
WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Merchantile Ltd)
CIN: L20237MH1985PLC034972

Mahesh Udhwani
Partner
M.No. 047328
UDIN : 26047328OVBEUO8438
Date: 30/05/2026
Place: Vadodara

GAURAV GUPTE
Managing Director
DIN: 06741475

YATIN GUPTE
Non-executive Non-Independent Director
DIN :07261150

RAJBALA KIRORIWAL
Company Secretary
(BIBPK0782P)

WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Mercantile Limited)

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(All amounts in Indian Rupees Lakhs, except share data and where otherwise stated) **(₹ in Lakhs)**

Particulars	2025-26 ₹	2024-25 ₹
Cash flows from operating activities		
Profit before taxation	**(22.50)**	**(282.48)**
Adjustments for:		
Depreciation and amortization expense	17.67	49.47
Interest Expense	7.54	55.14
Gain on Termination of Lease Liability	(42.90)	-
Accrued Defined Benefit Plan Liability	2.85	-
Profit on sale of Fixed Assets		
Operating Profit before Working Capital Changes	**(37.33)**	**(177.88)**
Adjustment for (Increase)/ decrease in Operating Assets :		
Inventory	15.90	(15.90)
Other Current Assets	11.59	(5.60)
Other Non-Current Financial Assets	95.70	(99.70)
Trade Receivable	(76.51)	(0.28)
Trade Payables- Current	(21.15)	100.92
Other Current Liabilities	1.41	26.92
Other financial Labilities	(1.50)	1.50
Loans and Advances- Non Current		-
Provisions	0.37	4.81
	25.82	**12.67**
Income taxes paid	-	1.76
Net cash from operating activities	**(11.51)**	**(163.45)**
Cash flows from investing activities		
Purchase of property, plant and equipment Inc Intangiable asset	(7.60)	(0.79)
Proceeds from sale of property, plant and equipment		
Net cash from investing activities	**(7.60)**	**(0.79)**
Cash flows from financing activities		
Repayment of lease liability	(20.48)	(64.55)
Proceeds from long term borrowings	38.19	229.68
Proceeds from Short term borrowings		-
Interest on Lease Liabilities		-
Net cash from financing activities	**17.70**	**165.13**
Net increase/(decrease) in cash and cash equivalents	**(1.41)**	**0.89**
Cash and cash equivalents at beginning of reporting period	**2.76**	**1.86**
Cash and cash equivalents at end of reporting period	**1.35**	**2.76**

Cash & Cash equivalents:
Cash and cash equivalents consist of cash on hand and balances with banks.

Cash and cash equivalents included in the statement of cash flows comprise the following amounts in the balancesheet

	2025-26	2024-25
Cash on hand and bank balances	1.35	2.76
Cash and cash equivalents as reported		
Cash and cash equivalents as restated	**1.35**	**2.76**

The accompanying notes are an integral part of the financial statements.

In Accordance with our Report of even date
For MAHESH UDHWANI & ASSOCIATES
Chartered Accountants
Firm number: 129738W

For and on behalf of the Board
WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Merchantile Ltd)
CIN: L20237MH1985PLC034972

Mahesh Udhwani

Partner
M.No. 047328
UDIN : 26047328OVBEUO8438
Date: 30/05/2026
Place: Vadodara

GAURAV GUPTE
Managing Director
DIN: 06741475

YATIN GUPTE
Non-executive Non-Independent Director
DIN :07261150

RAJBALA KIRORIWAL
Company Secretary
(BIBPK0782P)

WARDWIZARD HEALTHCARE LIMITED

(Formerly known as Ayoki Mercantile Limited)

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

A **Equity Share Capital**

(1) **Current Reporting Period**

(₹ in Lakhs)

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
24.50	-	24.50	-	24.50

(2) **Previous reporting period**

(₹ in Lakhs)

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
24.50	-	24.50	-	24.50

B **Other Equity**

(1) **Current reporting period**

(₹ in Lakhs)

Particulars	Reserves and Surplus Retained Earnings	Other items of Other Comprehensive Income (Defined Benefit Plan Liability/Asset)	Total
Balance at the beginning of the current reporting period	(335.79)	-	**(335.79)**
Changes in accounting policy/prior period errors	-	-	-
Restated balance at the beginning of the current reporting period	(335.79)	-	**(335.79)**
Total Comprehensive Income for the current year	(31.53)	3.22	**(28.30)**
Dividends	-	-	-
Transfer to retained earnings Profit of the year	-	-	-
Amount Received	-	-	-
Transfer to Securities Premium	-	-	-
Transfer to Share Capital	-	-	-
Share Forfeited	-	-	-
Balance at the end of the current reporting period	**(367.31)**	**3.22**	**(364.09)**

WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Mercantile Limited)
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

(2) Previous reporting period

(₹ in Lakhs)

Particulars	Reserves and Surplus	Other items of Other Comprehensive Income (specify nature)	Total
	Retained Earnings		
Balance at the beginning of the current reporting period	-64.46	-	**(64.46)**
Changes in accounting policy/prior period errors		-	-
Restated balance at the beginning of the current reporting period	-64.46	-	**(64.46)**
Total Comprehensive Income for the current year	-271.33	-	**(271.33)**
Dividends	-	-	-
Transfer to retained earnings Profit of the year	-	-	-
Amount Received	-	-	-
Transfer to Securities Premium	-	-	-
Transfer to Share Capital	-	-	-
Share Forfeited	-	-	-
Balance at the end of the current reporting period	**(335.79)**	**-**	**(335.79)**

In Accordance with our Report of even date
For MAHESH UDHWANI & ASSOCIATES
Chartered Accountants
Firm number: 129738W

For and on behalf of the Board
WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Merchantile Ltd)
CIN: L20237MH1985PLC034972

Mahesh Udhwani
Partner
M.No. 047328
UDIN : 26047328OVBEUO8438
Date: 30/05/2026
Place: Vadodara

GAURAV GUPTE
Managing Director
DIN: 06741475

YATIN GUPTE
Non-executive Non-Independent Director
DIN :07261150

RAJBALA KIRORIWAL
Company Secretary
(BIBPK0782P)

WARDWIZARD HEALTHCARE LIMITED

(Formerly known as Ayoki Mercantile Limited)

NOTES TO FINANCIAL STATEMENTS

3 Property, Plant and equipment **(₹ in Lakhs)**

	Vehicle	Office Equipment	ROU Tangible asset - Building	Total Tangible Assets
Balance as on 31st March, 2024	-	-	41.33	41.33
Additions	-	0.79	743.23	744.02
Disposals	-	-	-	-
Reclassification / Adjustments	-	-	-	-
Balance as on 31st March, 2025	-	**0.79**	**784.56**	**785.35**
Additions	7.60			7.60
Disposals	-	-	743.23	743.23
Reclassification / Adjustments	-	-	-	-
Balance as on 31st March, 2026	**7.60**	**0.79**	**41.33**	**49.72**
ACCUMALATED DEPRECIATION AND AMORTISATION				
Balance as on 31st March, 2024	-	-	8.07	8.07
Charge for the year	-	0.21	49.26	49.47
Disposals	-	-	-	-
Reclassification / Adjustments	-	-		
Balance as on 31st March, 2025		**0.21**	**57.32**	**57.53**
Charge for the year	1.18	0.26	16.23	17.67
Disposals		-	41.29	41.29
Reclassification / Adjustments		-		-
Balance as on 31st March, 2026	**1.18**	**0.47**	**32.26**	**33.91**
NET CARRYING VALUE				
As At 31st March, 2024	-	-	-	33.27
As At 31st March, 2025	-	0.58	727.24	727.82
As At 31st March, 2026	6.42	0.32	9.07	15.81

NET CARRYING VALUE	
Vehicle	6.42
Property Plant and Equipment	9.07
Office Equipment	0.32
Total Rs.	**15.81**

WARDWIZARD HEALTHCARE LIMITED

(Formerly known as Ayoki Mercantile Limited)

NOTES TO FINANCIAL STATEMENTS

4 Non-Current Financial Asset **(₹ in Lakhs)**

Particulars	As at 31.03.2026	As at 31.03.2025
	₹	₹
Deposit	24.70	99.70
Less : Expected Credit Loss	**(20.70)**	
Total Non- Current Financial Asset	**4.00**	**99.70**

5 Deferred Tax (Net) and Movement of Defered Tax Asset/liabilities

Particulars	As at 31.03.2026	As at 31.03.2025
	₹	₹
Excess of Depreciation/ Amortisation on Property, Plant and Equipment under Income Tax Act	0.08	0.49
Provision for Employee Benefits and Expected Credit Loss	0.86	-
ROU and lease transactions	0.53	11.14
Net Defered Tax Assets	**1.47**	**11.63**

WARDWIZARD HEALTHCARE LIMITED
(Previously known as Ayoki Mercantile Limited)

NOTES TO FINANCIAL STATEMENTS

6. Inventories (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
	₹	₹
- Raw Materials	-	-
- Work - in - Progress	-	-
- Finished Goods	-	-
- Trading Goods	-	15.90
Total	**-**	**15.90**

7. Trade Receivable (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
	₹	₹
Non-current Receivables		
- Trade Receivables considered good – Secured	-	-
- Trade Receivables considered good – Unsecured	-	-
- Trade Receivables which have significant increase in Credit Risk	-	-
- Trade Receivables – credit impaired	-	-
Total	**-**	**-**
Current Receivables		
- Trade Receivables considered good – Secured	-	-
- Trade Receivables considered good – Unsecured	76.79	0.28
- Trade Receivables which have significant increase in Credit Risk	-	-
- Trade Receivables – Credit impaired	-	-
Total	**76.79**	**0.28**

Notes:

Trade receivables are subject to confirmation and reconciliation. Management believes that any discrepancies,if any exist,will be immaterial.

No Unbilled Trade receivables at the year ended 31.03.2026 and 31.03.2025.

WARDWIZARD HEALTHCARE LIMITED
(Previously known as Ayoki Mercantile Limited)

NOTES TO FINANCIAL STATEMENTS

Trade Receivables ageing schedule As at March 31, 2026

(₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less Than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More Than 3 Years	Total
Undisputed Trade receivables –considered good	-	76.79	-	-	-	-	**76.79**
Undisputed Trade Receivables –which have significant increase in credit risk	-	-	-	-	-	-	**-**
Undisputed Trade Receivables –credit impaired	-	-	-	-	-	-	**-**
Disputed Trade Receivables – considered good	-	-	-	-	-	-	**-**
Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**

Trade Receivables ageing schedule As at March 31, 2025

(₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less Than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More Than 3 Years	Total
Undisputed Trade receivables –considered good	-	0.28	-	-	-	-	**0.28**
Undisputed Trade Receivables –which have significant increase in credit risk	-	-	-	-	-	-	**-**
Undisputed Trade Receivables –credit impaired	-	-	-	-	-	-	**-**
Disputed Trade Receivables – considered good	-	-	-	-	-	-	**-**
Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	**-**

WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Mercantile Limited)

NOTES TO FINANCIAL STATEMENTS

8 Cash and Cash Equivalents

Particulars	As at 31.03.2026 ₹	As at 31.03.2025 ₹
Cash and Cash Equivalents		
- Cash on hand	0.01	0.34
Balance with Banks		
- Axis Bank	1.26	1.27
- HDFC Bank	0.08	1.14
Total	**1.35**	**2.76**

9 Other Current Assets

Particulars	As at 31.03.2026 ₹	As at 31.03.2025 ₹
Loans and Advances	0.01	-
Deposit	-	-
Balance with Statutory Authorities	3.54	14.81
Advances to Suppliers	0.81	1.21
Prepaid Insurance	0.07	-
Total	**4.43**	**16.02**

WARDWIZARD HEALTHCARE LIMITED
(Previously known as Ayoki Mercantile Limited)

NOTES TO FINANCIAL STATEMENTS

10 **Equity Share Capital**

(₹ in Lakhs)

Particulars	As at 31.03.2026		As at 31.03.2025	
	Number	AMOUNT (₹)	Number	AMOUNT (₹)
Authorized: *75,00,000 Equity shares of Rs.10 /- each*	*7500000*	*750.00*	*7500000*	*750.00*
	7500000	750.00	7500750	750.00

Particulars	As at 31.03.2026		As at 31.03.2025	
	Number	AMOUNT (₹)	Number	AMOUNT (₹)
Issued Share Capital: *2,45,000 Equity shares of Rs.10 /- each*	245,000	24.50	245,000	24.50
Subscribed Share Capital: *2,45,000 Equity shares of Rs.10 /- each*	245,000	24.50	245,000	24.50
Paid up Share Capital: *2,45,000 Equity shares of Rs.10/- each fully Paid*	245,000	24.50	245,000	24.50
Reconciliation of Equity Shares Outstanding at the begining and at the end of the reporting year				
At the beginning of the reporting period	245,000	24.50	245,000	24.50
- Issued during the reporting period	-	-	-	-
- Forfeited back during the reporting period	-	-	-	-
At the close of the reporting period	**245,000**	**24.50**	**245,000**	**24.50**
Total	**245,000**	**24.50**	**245,000**	**24.50**

Other Information

Particulars of equity share holders holding more than 5% of the total number of equity share capital:

Sr. No.	Particulars	As at 31.03.2026		As at 31.03.2025		% Change during the year
		Nos	Shareholding as a % of total no.of shares	Nos	Shareholding as a % of total no.of shares	
1	Yatin Sanjay Gupte	90750	37.04%	90750	37.04%	0.00%
2	Sheetal Mandar Bhalerao	34760	14.19%	34760	14.19%	0.00%
3	Wardwizard Solutions India Private Limited	28058	11.45%	28058	11.45%	0.00%
4	Wardwizard Medicare Private Limited	27932	11.40%	27932	11.40%	0.00%
5	Shiva Dubey	9912	4.05%	13112	5.35%	-24.30%

Disclosure of shares held by promoters as at March 31, 2026 is as follows:

Sr.no	Promoter name	As at 31.03.2026		As at 31.03.2025		% Change during the year
		No. of Shares	%of total shares	No. of Shares	%of total shares	
1	Yatin Sanjay Gupte	90,750	37.04%	90,750	37.04%	0.00%
2	Sheetal Mandar Bhalerao	34,760	14.19%	34,760	14.19%	0.00%
3	Wardwizard Solutions India Private Limited	28,058	11.45%	28,058	11.45%	0.00%
4	Wardwizard Medicare Private Limited	27,932	11.40%	27,932	11.40%	0.00%
	TOTAL	**181,500**	**74.08%**	**181,500**	**74.08%**	

Disclosure of shares held by promoters as at March 31, 2025 is as

Sr.no	Promoter name	As at 31.03.2025		As at 31.03.2024		% Change during the year
		No. of Shares	%of total shares	No. of Shares	%of total shares	
1	Yatin Sanjay Gupte	90,750	37.04%	90,750	37.04%	0.00%
2	Sheetal Mandar Bhalerao	34,760	14.19%	34,760	14.19%	0.00%
3	Wardwizard Solutions India Private Limited	28,058	11.45%	28,058	11.45%	0.00%
4	Wardwizard Medicare Private Limited	27,932	11.40%	27,932	11.40%	0.00%
	TOTAL	**181,500**	**74.08%**	**181,500**	**74.08%**	

WARDWIZARD HEALTHCARE LIMITED
(Previously known as Ayoki Mercantile Limited)

NOTES TO FINANCIAL STATEMENTS

11 .Other Equity

Particulars	As at 31.03.2026	As at 31.03.2025
	AMOUNT (₹)	AMOUNT (₹)
Other Equity		
Reserves and Surplus		
General Reserve	-	-
Retained earnings	(364.09)	(335.79)
Total	**(364.09)**	**(335.79)**

Particulars	For the year ended March 31,2026	For the year ended March 31,2025
	(₹)	(₹)
A Retained earnings		
Opening balance	(335.79)	(64.46)
Add: Profit for the year	(31.53)	(271.33)
Closing Balance	**(367.31)**	**(335.79)**
B Other Comprehensive income		
Opening balance	-	
Other Comprehensive income arising from remeasurement of defined benefit obligation net of income tax	3.22	-
Closing Balance	**3.22**	**-**
Balance at the end of the year	**(364.09)**	**(335.79)**

WARDWIZARD HEALTHCARE LIMITED
(Previously known as Ayoki Mercantile Limited)

NOTES TO FINANCIAL STATEMENTS

12 Non Current Financial Liabilites

(₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Non - current		
(i) Borrowings	-	-
(ii) Lease Liability		
-Building Lease liability	-	697.54
Total	**-**	**697.54**

13 Current Financial Liabilites

Particulars	As at 31.03.2026	As at 31.03.2025
Current		
(i) Borrowings	313.01	274.82
(For Related Party Amount, Refere Note No. 30)		
(ia)Lease Liability		
- Building Lease liability	11.11	71.35
Total	**324.11**	**346.17**

Leases as lessee

(i) The Movement in Lease liabilities during the year (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Opening Balance	768.88	35.07
Additions during the Year	-	743.23
Finance costs incurred during the year	7.54	55.14
Payments of Lease Liabilities	20.48	64.55
Reversal of Lease Liability	744.84	-
Closing Balance	**11.11**	**768.88**

(iii) Amount Recognised in Statement of Profit & Loss Account during the Year (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
(i) Expenses related to Short Term Lease & Low Asset Value Lease	-	-
(ii) intrest	7.54	55.14
(iii) depreciation	16.23	49.26
Total Expenses	**23.77**	**104.40**

(iv) Amounts recognised in statement of cash flows (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Total Cash outflow for Leases	20.48	64.55

(v) Maturity analysis of lease liabilities (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Maturity Analysis of contractual undiscounted cash flows		
Less than One year	11.11	13.81
one to three years	-	38.68
more than three years	-	716.39
Total undiscounted Lease Liability	**11.11**	**768.88**
Balances of Lease Liabilities		
Non Current Lease Liability	0.00	697.54
Current Lease Liability	11.11	71.35
Total Lease Liability	**11.11**	**768.88**

WARDWIZARD HEALTHCARE LIMITED

(Formerly known as Ayoki Mercantile Limited)

NOTES TO FINANCIAL STATEMENTS

14 **Provisions**

(₹ in Lakhs)

Particulars	As at 31.03.2026 (₹)	As at 31.03.2025 (₹)
Non - current		
- Provision for Employee Benefit	3.24	4.69
Total Non - current	**3.24**	**4.69**
Current		
- Provision for Employee Benefit	0.07	0.12
- Others	0.37	-
Total- Current	**0.45**	**0.12**

15 Trade Payables

(₹ in Lakhs)

Particulars	As at 31.03.2026 ₹	As at 31.03.2025 ₹
Non - current		
Total outstanding dues to Micro and Small Enterprise Creditors	-	-
Total outstanding dues to Other Creditors	-	-
Total- Non-Current	-	-
Current		
Total outstanding dues to Micro and Small Enterprise Creditors	31.39	58.13
Total outstanding dues to Other Creditors	52.88	47.30
Total - Current	**84.28**	**105.43**

Notes

**Includes payable to related parties-refer note No 30*

Disclosure in respect of the amounts payable to Micro and Small enterprises, as defined under Micro, Small and Medium Enterprises Development Act, 2006 has been made in the financial statements based on information received and available with the Company for the year ended March 31st, 2026 and March 31st, 2025 .

(₹ in Lakhs)

Particulars	As at 31.03.2026 (₹)	As at 31.03.2025 (₹)
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting period		
-Principal	31.39	58.13
-Interest on above Principal	-	-
The amount of interest paid by the buyer as per the Micro Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006)	-	-
The amounts of the payments made to micro and small suppliers beyond the appointed day during each accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006	-	-
The amount of interest accrued for unpaid principal at the end of each accounting year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under the MSMED Act, 2006	-	-

Trade Payables ageing schedule

As at March 31, 2026

(₹ in Lakhs)

	Particulars	Outstanding for following periods from due date of payment: Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total (₹)
(i)	MSME	-	11.09	20.31	-	-	31.39
(ii)	Others	-	24.79	28.09	-	-	52.88
(iii)	Disputed dues – MSME	-	-	-	-	-	-
(iv)	Disputed dues - Others	-	-	-	-	-	-

As at March 31, 2025

(₹ in Lakhs)

	Particulars	Outstanding for following periods from due date of payment: Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total (₹)
(i)	MSME	-	57.46	0.68	-	-	58.13
(ii)	Others	-	47.30	-	-	-	47.30
(iii)	Disputed dues – MSME	-	-	-	-	-	-
(iv)	Disputed dues - Others	-	-	-	-	-	-

WARDWIZARD HEALTHCARE LIMITED

(Formerly known as Ayoki Mercantile Limited)

NOTES TO FINANCIAL STATEMENTS

16 Other Financial Liabilities

(₹ in Lakhs)

Particulars	As at 31.03.2026 (₹)	As at 31.03.2025 (₹)
Current		
- Other Current Financial Liabilities	-	1.50
(For Related Party Amount, Refere Note No. 30)		
Total- Current	**-**	**1.50**

17 Other Current Liabilites

(₹ in Lakhs)

Particulars	As at 31.03.2026 (₹)	As at 31.03.2025 (₹)
Current		
Advance from Customers	0.05	-
Statutory Dues	3.96	19.86
Employee Salary	2.75	10.09
Director Remuneration payble	24.29	-
Rent Payable	0.30	-
Total Current	**31.36**	**29.95**

WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Mercantile Limited)

NOTES TO FINANCIAL STATEMENTS

18 Revenue from operations:

(₹ in Lakhs)

Particulars	For the year ended on 31st March, 2026 (₹)	For the year ended on 31st March, 2025 (₹)
Revenue from operations:		
- Sale of products	22.88	11.93
- Sale of Services	61.53	29.77
Total	**84.41**	**41.70**

19 Other Income:

(₹ in Lakhs)

Particulars	For the year ended on 31st March, 2026 (₹)	For the year ended on 31st March, 2025 (₹)
- Other Income	42.39	
- Gain on Termination of Lease Liability	42.90	0.16
Total	**85.29**	**0.16**

20 Changes in inventories of finished goods, Work in Progress and Stock in Trade

(₹ in Lakhs)

Particulars	For the year ended on 31st March, 2026 (₹)	For the year ended on 31st March, 2025 (₹)
- Stock in trade at the begnning of the year	(15.90)	-
Total	(15.90)	-
Less:		
- Stock in trade at the end of the year	-	(15.90)
Total	**-**	(15.90)
Total	**15.90**	**(15.90)**

21 Employee Benefit Expenses:

(₹ in Lakhs)

Particulars	For the year ended on 31st March, 2026 (₹)	For the year ended on 31st March, 2025 (₹)
- Salaries and Wages, Allowances	15.63	61.48
- Director Remuneration	21.00	12.00
- Provident Fund Contribution	1.12	5.49
- Gratuity	1.95	2.87
- Leave Encashment	0.90	1.94
Total	**40.60**	**83.78**

22 Depreciation and amortization:

(₹ in Lakhs)

Particulars	For the year ended on 31st March, 2026 (₹)	For the year ended on 31st March, 2025 (₹)
- Depreciation and amortization	17.67	49.47
Total	**17.67**	**49.47**

23 Finance Cost

(₹ in Lakhs)

Particulars	For the year ended on 31st March, 2026 (₹)	For the year ended on 31st March, 2025 (₹)
- Interest on lease liability	7.54	55.14
Total	**7.54**	**55.14**

24 Other expenses: (₹ in Lakhs)

Particulars	For the year ended on 31st March, 2026 (₹)	For the year ended on 31st March, 2025 (₹)
Advertising Expense	1.57	2.14
Audit Fees	2.60	3.10
Bank Charges	0.04	0.11
ROC Fees	0.08	6.97
Legal & Professional Fees	9.28	8.72
Directors Sitting Fees	3.00	4.00
Rent	18.56	1.20
Consultancy Charges	11.17	64.03
Lab Testing Expense	17.06	-
Repaire & Maintenance Exp	1.65	10.64
Provision for impairment allowance of financial assets (net)	20.70	-
Rate/Fees/Taxes/Interest	13.67	2.16
Office Expense	4.66	23.45
Total	104.03	126.52

Particulars	For the year ended on 31st March, 2026 (₹)	For the year ended on 31st March, 2025 (₹)
- Statutory Audit Fees	1.00	1.50
- For Other Services (For LRR)	1.60	1.60
Total	**2.60**	**3.10**

25: Taxation

(₹ in Lakhs)

The key components of income tax expense for the year ended 31 March 2026 and 31 March 2025 are:

A	**Statement of Profit and Loss:**		
	Particulars	**As at 31.03.2026**	**As at 31.03.2025**
(i)	**Profit and Loss section**		
	a) Current tax	-	-
	In respect of current year		
	Total	**-**	**-**
	b) Deferred tax		
	In respect of current year	9.03	(11.16)
	Total	**9.03**	**(11.16)**
	Income tax expense reported in the Statement of Profit and Loss	9.03	(11.16)
(ii)	**Other Comprehensive Income (OCI) section**		
	Income tax related to items recognised in OCI during the year:	1.13	-
	Income tax charged to OCI	1.13	-
	Total	**10.16**	**(11.16)**
B	**Reconciliation of tax expense between accounting profit at applicable tax rate and effective tax rate:**		
	Accounting profit before tax	(22.50)	(282.48)
	Statutory income tax rate	26.00%	26.00%
	Tax expense at statutory income tax rate	(5.85)	(73.45)
	Non Deductible Expenses for Tax Purpose		-
	Taxes of Earlier Year	-	-
	Loss on which DTA is not Created	14.88	62.29
	Income tax expense at effective tax rate reported in the Statement of Profit and Loss	**9.03**	**(11.16)**

26 Earnings per share:

Particulars	As at 31.03.2026 (₹)	As at 31.03.2025 (₹)
Profit After Tax :		
Profit for the year after tax expense	(28.30)	(271.33)
	(28.30)	**(271.33)**
Weighted average number of equity shares	245,000	245,000
Weighted average number of equity shares For diluted shares	245,000	245,000
Basic Earning per share	(11.55)	(110.75)
Diluted Earning per share	(11.55)	(110.75)
Nominal value per Share in Rs.	**10**	**10**

27 Contingent Liabilities

Particulars	As at 31.03.2026	As at 31.03.2025
	(₹)	(₹)
Claims against the company not acknowledged as liabilities in respect of		
Income Tax Matters	2.62	2.56
Total- Contingent Liabilities	**2.62**	**2.56**

WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Mercantile Limited)
NOTES TO FINANCIAL STATEMENTS

28: Employee benefits:

a. In respect of Gratuity

(₹ in Lakhs)

Present Value of Benefit Obligations - Changes over the valuation Period

A Statement of Profit and Loss:

Particulars	As at 31.03.2026	As at 31.03.2025
Present Value of Benefit Obligation on 01.04.2025	**2.87**	-
Current Service Cost	1.74	2.87
Interest Cost	0.21	-
Benefits Paid		-
Actuarial losses (gains) arising form change in financial assumptions	(0.13)	-
Actuarial losses (gains) arising form change in demographic assumptions		-
Actuarial losses (gains) arising form experience adjustments	(2.94)	-
Present Value of Benefit Obligation on 31.03.2026	1.76	2.87
Bifurcation of Present Value of Benefit Obligation		
Current - Amount due within one year	0.03	0.05
Non-Current - Amount due after one year	1.72	2.82
Total	1.76	2.87
Expected Benefit Payment in Future Years		
Year 1	0.03	0.05
Year 2	0.06	0.11
Year 3	0.06	0.11
Year 4	0.06	0.10
Year 5	0.06	0.10
Year 6 To 10	0.12	0.36
Sensitivity Analysis - Effects of Key Assumptions on Defined Benefit Obligation		
Discount Rate - 1 percent increase	1.53	2.47
Discount Rate - 1 percent decrease	2.03	3.39
Salary Escalation Rate - 1 percent increase	2.03	3.39
Salary Escalation Rate - 1 percent decrease	1.53	2.46
Withdrawal Rate - 1 percent increase	1.79	2.92
Withdrawal Rate - 1 percent decrease	1.72	2.83
Change in Fair Value of Plan Assets		
Fair Value of Plan Assets on 1-4-2025	-	-
Expected Return on Plan Assets	-	-
Company Contributions	-	-
Benefits paid	-	-
Actuarial gains / (losses)	-	-
Fair Value of Plan Assets on 31-3-2026	-	-
Asset Category of Plan Assets		
Government of India Securities		
High quality corporate bonds	-	-
Equity shares of listed companies	-	-
Property	-	-
Funds managed by Insurance Company	-	-
Cash / Bank Balance	-	-
Balance Sheet - Amount to be recognised		
Present Value of Benefit Obligation on 31-3-2026	1.76	2.87
Fair Value of Plan Assets on 31-3-2026		-
Net Liability / (Asset) recognised in Balance Sheet	1.76	2.87
Profit and Loss Statement		
Current Service cost	1.74	2.87
Net interest on net Defined Liability / (Asset)	0.21	-
Expenses recognised in Statement of Profit and Loss	1.95	2.87
Other Comprehensive Income		
Actuarial (Gains) / Losses on Liability	(3.07)	-
Return on Plan Assets excluding amount included in 'Net interest on net	-	-
Defined Liability / (Asset)' above	-	-
Total	**(3.07)**	-

WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Mercantile Limited)
NOTES TO FINANCIAL STATEMENTS

b.: In respect of Leave Encashment

(₹ in Lakhs)

Present Value of Benefit Obligations - Changes over the valuation Period
A Statement of Profit and Loss:

Particulars	As at 31.03.2026	As at 31.03.2025
Present Value of Benefit Obligation on 01.04.2025	**1.94**	-
Current Service Cost	0.29	1.94
Past Service Cost	0.47	-
Interest Cost	0.14	-
Benefits Paid	-	-
Actuarial losses (gains) arising form change in financial assumptions	(0.10)	-
Actuarial losses (gains) arising form change in demographic assumptions	-	-
Actuarial losses (gains) arising form experience adjustments	(1.19)	-
Present Value of Benefit Obligation on 31.03.2026	1.55	1.94
Bifurcation of Present Value of Benefit Obligation		
Current - Amount due within one year	0.04	0.07
Non-Current - Amount due after one year	1.51	1.87
Total	1.55	1.94
Expected Benefit Payment in Future Years		
Year 1	0.04	0.07
Year 2	0.05	0.07
Year 3	0.05	0.07
Year 4	0.05	0.07
Year 5	0.05	0.07
Year 6 To 10	0.05	0.13
Sensitivity Analysis - Effects of Key Assumptions on Defined Benefit Obligation		
Discount Rate - 1 percent increase	1.38	1.68
Discount Rate - 1 percent decrease	1.76	2.26
Salary Escalation Rate - 1 percent increase	1.76	2.26
Salary Escalation Rate - 1 percent decrease	1.38	1.67
Withdrawal Rate - 1 percent increase	1.57	1.96
Withdrawal Rate - 1 percent decrease	1.54	1.91
Change in Fair Value of Plan Assets		
Fair Value of Plan Assets on 1-4-2025	-	-
Expected Return on Plan Assets	-	-
Company Contributions	-	-
Benefits paid	-	-
Actuarial gains / (losses)	-	-
Fair Value of Plan Assets on 31-3-2026	-	-
Asset Category of Plan Assets		
Government of India Securities	-	-
High quality corporate bonds	-	-
Equity shares of listed companies	-	-
Property	-	-
Funds managed by Insurance Company	-	-
Cash / Bank Balance	-	-
Balance Sheet - Amount to be recognised		
Present Value of Benefit Obligation on 31-3-2026	1.55	1.94
Fair Value of Plan Assets on 31-3-2026	-	-
Net Liability / (Asset) recognised in Balance Sheet	1.55	1.94
Profit and Loss Statement		
Current Service cost	0.29	1.94
Past Service Cost	0.47	-
Net interest on net Defined Liability / (Asset)	0.14	-
Actuarial (Gains) / Losses on Liability	(1.29)	-
Return on Plan Assets excluding amount included in 'Net interest on net Defined Liability / (Asset) above	-	-
Expenses recognised in Statement of Profit and Loss	(0.38)	1.94
Other Comprehensive Income		
Actuarial (Gains) / Losses on Liability	-	-
Return on Plan Assets excluding amount included in 'Net interest on net	-	-
Defined Liability / (Asset)' above	-	-
Total	**-**	-

29 Financial Risk Management:

The Company's principal financial liabilities comprise of borrowings, trade and other payables. The main purpose of these financial liabilities is to finance and support Company's operations. The Company's principal financial assets include inventory, trade and other receivables and cash and cash equivalents that derive directly from its operations.The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarized below.

(₹ in Lakhs)

Particulars	As at March 31, 2026				As at March 31, 2025			
	Carrying amount	Level of Input used in			Carrying amount	Level of Input used in		
		Level 1	Level 2	Level 3		Level 1	Level 2	Level 3
Financial Assets								
At Amortised Cost								
Trade Receivables	76.8	0.0	0.0	0.0	0.3	0.0	0.0	0.0
Cash and Bank Balances	1.3	0.0	0.0	0.0	2.8	0.0	0.0	0.0
Other Financial Assets	4.0	0.0	0.0	0.0	99.7	0.0	0.0	0.0
At FVTPL								
Investments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
At FVTOCI								
Investments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Financial Liabilities								
At Amortised Cost								
Borrowings	313.0	0.0	0.0	0.0	274.8	0.0	0.0	0.0
Lease Liability	11.1	0.0	0.0	0.0	768.9	0.0	0.0	0.0
Trade Payables	84.3	0.0	0.0	0.0	105.4	0.0	0.0	0.0
Other Financial Liabilities	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0

The financial instruments are categorised into three levels based on the inputs used to arrive at fair value measurements as
Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities;
Level 2: Inputs other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly
Level 3: Inputs based on unobservable market data.

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors is responsible for developing and monitoring the Company's risk management policies. The board regularly meets to decide its risk management activities.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Company's management monitors compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company. The Board is also assisted by internal audit. Internal audit undertakes both regular and adhoc reviews of risk management controls and procedures, the results of which are reported to the Board of directors.

The Company has exposure to the following risks arising from financial instruments:
-Credit risk -see note (a) below
-Liquidity Risk- see note (b) below
-Market risk - see note (c) below

a) Market risk

Market risk is the risk that changes with market prices-such as foreign exchange rates and income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

b) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers. The Company’s exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk associated with the industry and country in which customers operate. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. On account of adoption of Ind AS 109, the Company uses expected credit loss model to assess impairment loss or gain. The Company uses a matrix to compute the expected credit loss allowance for trade receivables. The provision matrix takes into account available external and internal credit risk factors and Company's historical experience for customers.
(i) The company has not made any provision on expected credit loss on trade receivables and other financials assets, based on the management estimates.
(ii) Credit risk on cash and cash equivalents is limited as the Company generally invests in deposits with banks and financial institutions with high credit ratings assigned by domestic credit rating agencies.

c) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company’s approach to managing liquidity is to ensure, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company’s reputation. The company's principal sources of liquidity are cash and cash equivalents and the cash flow that is generated from the operations. The Company’s borrowings include amounts that are contractually repayable on demand. These borrowings are, however, from related parties with whom the Company has established and continued long-standing business and financial relationships. While the on-demand terms indicate the existence of a potential liquidity risk, the management believes that the likelihood of immediate recall is low. Accordingly, the liquidity risk arising from such borrowings is considered to be limited.

Particulars	On Demand	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Year ended March 31, 2026						
Borrowings	313.01	-	-	-	-	**313.01**
Lease Liability		11.11				**11.11**
Trade Payables	-	35.87	48.40	-	-	**84.28**

WARDWIZARD HEALTHCARE LIMITED
(Formely known as Ayoki Mercantile Limited)
NOTES TO FINANCIAL STATEMENTS

30. Related Party Disclosure:

List of related parties:

Name	Relation
Yatin Sanjay Gupte	Promoter & Director Appointed on 11/08/2023
Sheetal Mandar Bhalerao	Promoter & Director Appointed on 11/08/2023
Kamal Ashwinbhai Lalani	Director Appointed on 11/08/2023
Dharmendra Ramabhai Bhaliya	Director resigned on 11/04/2025
Mansi Jayendra Bhatt	Director Appointed on 11/08/2023
Kamal Ashwinbhai Lalani	Director Resigned on 08/02/2024
Mitesh Ghanshyambhai Rana	Director Appointed on 29/02/2024
Paresh Prakashbhai Thakkar	Director Appointed on 29/02/2024
Yuvraj Priyadarshi	Additional Director Appointed on 23/03/2026
Wardwizard Solutions India Pvt Ltd	Promoter company (Promoter from 11/08/2023)
Wardwizard Medicare Private Limited	Promoter company (Promoter from 11/08/2023)
Wardwizard Foundation	Entity significantly influenced by Directors
Mittal Patel	Chief Financial Officer Appointed w.e.f. 11/08/2023 and Resigned on 30/03/2026.
Dharmeshkumar Ashwinbhai Chauhan	Company Secretary Resigned on 15/02/2025
Rajbala Kiroriwal	Company Secretary Appointed on 28/10/2025
Dikshant Singh Panwar	Company Secretary Appointed on 12/05/2025 and Resigned on 16/10/2025
Gaurav Jayant Gupte	Managing Director Appointed on 11/08/2023

WARDWIZARD HEALTHCARE LIMITED
(Formely known as Ayoki Mercantile Limited)

NOTES TO FINANCIAL STATEMENTS

The related party balances and transactions for the year ended March 31, 2026, March 31, 2025 are summarized as follows:

(₹ in Lakhs)

Particular	Related Party	For the Year Ended March 31,2026 (₹)	For the Year Ended March 31,2025 (₹)
Borrowing received:			
Yatin Sanjay Gupte	Promoter	-	21.40
Wardwizard Medicare Private Limited	Promoter of The Company	95.50	210.28
Borrowing repaid			
Wardwizard Medicare Private Limited	Promoter of The Company	57.32	2.00
Director Remuneration			
Gaurav Jayant Gupte	Managing Director	12.00	12.00
Yuvraj Priyadarshi	Additional Director	9.00	-
Salary			
Mittal Patel	Chief Financial Officer	7.39	6.11
Rajbala Kiroriwal	Company Secretary	1.97	-
Dikshant Singh Panwar	Company Secretary	1.14	-
Dharmeshkumar Ashwinbhai Chauhan	Company Secretary	-	6.85
Loans & Advances Received			
Wardwizard Medicare Private Limited	Promoter of The Company	-	1.50
Loans & Advances Repaid			
Wardwizard Medicare Private Limited	Promoter of The Company	1.50	-
Purchase of Goods or Services			
Wardwizard Medicare Private Limited	Promoter of The Company	0.27	22.54
Sale of Goods or Services			
Wardwizard Foundation	Entity significantly influenced by Directors	11.95	-
Wardwizard Medicare Private Limited	Promoter of The Company	15.38	-
Rent Expenses			
Wardwizard Medicare Private Limited	Promoter of The Company	1.80	-
Consultancy Expenses			
Wardwizard Medicare Private Limited	Promoter of The Company	3.06	-

Particular	Related Party	AS at March 31,2026	AS at March 31,2025
Closing Balance of Related Parties:			
Borrowings (Payable)			
Yatin Sanjay Gupte	Promoter	66.54	66.54
Wardwizard Medicare Private Limited	Promoter of The Company	246.47	208.28
Director Remuneration Payable			
Gaurav Jayant Gupte	Managing Director	15.35	4.11
Yuvraj Priyadarshi	Additional Director	8.94	-
Salary Payable			
Mittal Patel	Chief Financial Officer	1.21	1.10
Rajbala Kiroriwal	Company Secretary	0.77	-
Dikshant Singh Panwar	Company Secretary	0.11	-
Dharmeshkumar Ashwinbhai Chauhan	Company Secretary	0.00	0.31
Trade Receivables			
Wardwizard Foundation	Entity significantly influenced by Directors	3.63	-
Trade Payables			
Wardwizard Medicare Private Limited	Promoter of The Company	8.64	20.48

WARDWIZARD HEALTHCARE LIMITED
(Formely known as Ayoki Mercantile Limited)

NOTES TO FINANCIAL STATEMENTS

31. Additional Regulatory Information as per the Requirement of Schedule III

(i)	Title deeds of Immovable Property not held in name of the Company	The title deeds of the Immovable Property are held in the name of Company during FY 2025-26, except ROU Assets.
(ii)	Capital-Work-in Progress (CWIP)	Refer Note 3 for details
(iii)	Intangible assets under development	There are no Intangible Assets under development, hence this clause is not applicable.
(iv)	Details of Benami Property held	There are no proceedings that have been initiated or are pending against the company under the Benami Transactions (Prohibition) Act, 1988 (Act No. 45 of 1988) and the rules made thereunder for holding any benami property; hence, this clause is not applicable.
(v)	Wilful Defaulter	No bank, financial institution, or other lender has declared the company a wilful defaulter in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India to date; hence, this clause is not applicable to the company.
(vi)	Relationship with Struck off Companies	There is no relationship between the company and any struck-off companies; hence, this clause is not applicable.
(vii)	Registration of charges or satisfaction with Registrar of Companies	The company regularly updates its records with the Registrar of Companies (ROC) for the registration or satisfaction of charges, if applicable.
(viii)	Compliance with number of layers of Companies	This clause is not applicable to the said Company.
(ix)	Ratio Calculations	Refer to the following table for details.
(x)	Compliance with approved Scheme(s) of Arrangements	The company has not entered into any scheme of arrangement that has had an accounting impact on the current or previous financial year.
(xi)	Utilisation of Borrowed Funds and Share Premium	The Company has not advanced, loaned, or invested funds to any other person or entity, including foreign entities (Intermediaries), with the understanding that the Intermediary shall: a. 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 b. provide any guarantee, security, or the like to or on behalf of the Ultimate Beneficiaries. The Company has not received any funds from any person or entity, including foreign entities (Funding Parties), with the understanding (whether recorded in writing or otherwise) that the company shall: a. 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 b. provide any guarantee, security, or the like on behalf of the Ultimate Beneficiaries.
(xii)	Undisclosed Income	There has been no income surrendered or disclosed as income during the current or previous year in the course of tax assessments under the Income Tax Act, 1961.
(xiii)	Loans or Advances to Specified Persons	The Company has not granted any loans or advances in the nature of loans to promoters, directors, key managerial personnel (KMPs), or related parties as defined under the Companies Act, 2013.
(xiv)	Details of Crypto Currency or Virtual Currency	The Company has not traded or invested in cryptocurrency or virtual currency during the current or previous year.

WARDWIZARD HEALTHCARE LIMITED
(Formely known as Ayoki Mercantile Limited)
NOTES TO FINANCIAL STATEMENTS

Analytical Ratios

Particulars	As at 31.03.2026 (₹)	As at 31.03.2025 (₹)	% Variance	Reason for Variance
1)Current Ratio : Current Assets / Current Liabilities	0.19	0.07	159.21%	Increase in Current Assets
2)Debt – Equity Ratio: Total Debt / Shareholder's Equity	-0.95	-3.35	-71.53%	Decrease in Debt
3)Debt Service Coverage Ratio: Earnings available for debt service / Debt Service	0.01	-0.16	-105.06%	Decrease in Debt
4)Return on Equity (ROE) : Net Profits after taxes / Average Shareholder's Equity	NA*	NA*	NA	NA
5)Trade receivables turnover ratio : Net Credit Sales / Avg. Accounts Receivable	4.40	299.75	-98.53%	Increase in trade receivables
6)Trade payables turnover ratio : Net Credit Purchases / Average Trade Payables	1.75	0.46	279.61%	Decrease in Purchase
7)Net capital turnover ratio: Net Sales / Average Working Capital	-1.86	-0.17	994.71%	Decrease in Working Capital
8)Net profit ratio Net Profit after Taxes / Net Sales	-33.53%	-650.69%	-94.85%	Decrease in Loss
9)Return on capital employed: Earning before interest and taxes / Capital Employed	NA*	-31.54%	NA*	NA
10)Return on Investments Income /Gain on investments / Average Investments	NA**	NA**	NA	NA

* NA- Not applicable as the Net-worth and Capital emplyed is negative at the year end.
** NA- Not applicable as there is no Investment as on March 31, 2026 and as on March 31, 2025

The accompanying notes are an integral part of the financial statements.
In Accordance with our Report of even date

For MAHESH UDHWANI & ASSOCIATES
Chartered Accountants
Firm number: 129738W

For and on behalf of the Board
WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Merchantile Ltd)
CIN: L20237MH1985PLC034972

Mahesh Udhwani
Partner
M.No. 047328
UDIN : 26047328OVBEUO8438
Date: 30/05/2026
Place: Vadodara

GAURAV GUPTE
Managing Director
DIN: 06741475

YATIN GUPTE
Non-executive Non-Independent Director
DIN :07261150

RAJBALA KIRORIWAL
Company Secretary
(BIBPK0782P)