



NCIL
The care you can trust

Nephro Care
India Ltd.

(Formerly known as Nephrocare India Pvt. Ltd.)

CIN: U85100WB2014PLC202429

Date: 8th November, 2024

The Manager,
Listing Department National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051, Maharashtra, India.

Symbol: NEPHROCARE

Sub: Submission of the Financial Results of the Company for the half yearly ended on 30th September, 2024

Ref: **Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sirs,

Pursuant to Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we inform you that the Board of Directors of the Company at its meeting held today 8th November, 2024, (commenced at 1530 Hours and concluded at 1730 Hours) interalia, approved the following;

Pursuant to the provisions of Regulation 33 of the Listing Regulations, we enclose the following:

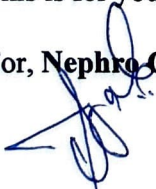
1. Un-audited Financial Results of the Company for the half year ended 30th September, 2024.
2. Limited Review Report on the Un-audited Financial Results of the Company for the half year ended 30th September, 2024; and

The Board meeting commenced at 1530 Hours (IST) and concluded at 1730 Hours (IST).

The above announcements are also being made available on the website of the Company at www.nephrocareindia.com. This disclosure is made in compliance with Regulation 30 read with Regulation 51 and 52 of SEBI LODR, as amended.

This is for your information and records.

For, Nephro Care India Limited


Sougata Sengupta

Company Secretary and Compliance Officer



Office Address

JC 18 Ln, JC Block, 5th & 6th Floor, Sec III,
Bidhannagar, Kolkata 700106

 nephrocareindia.com
 support@nephrocareindia.com
 08069 841500

Nephro Care India Limited
 (Formerly called Nephro Care India Private Limited)
 CIN:U85100WB2014PLC202429
Statement of Assets and Liabilities as at 30 September 2024
 (All amounts in ₹ lacs, unless otherwise stated)

	As at 30 September 2024 Unaudited	As at 31 March 2024 Audited
Equity and liabilities		
Shareholders' funds	1,648.64	1,190.24
Share capital	3,645.96	312.29
Reserves and surplus	<u>5,294.60</u>	<u>1,502.53</u>
Non-Current liabilities	7.76	7.76
Long-term provisions	<u>7.76</u>	<u>7.76</u>
Current liabilities		
Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of creditors other than micro and small enterprises	287.64	187.41
Other current liabilities	865.76	219.25
Short-term provisions	259.84	179.77
	<u>1,413.24</u>	<u>586.43</u>
Total	<u>6,715.60</u>	<u>2,096.72</u>
Assets		
Non-Current Assets		
Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	570.17	473.50
(ii) Capital work-in-progress	1,778.18	85.76
Non-current investments	2,502.58	650.98
Deferred Tax Assets (net)	6.60	8.47
Long term loans and advances	759.90	305.78
Other non-current assets	143.21	132.65
	<u>5,760.64</u>	<u>1,657.14</u>
Current assets		
Inventories	107.88	35.21
Trade Receivables	77.04	15.41
Cash and cash equivalents	295.94	129.06
Short term loans and advances	11.05	9.96
Other current assets	463.05	249.94
	<u>954.96</u>	<u>439.58</u>
Total	<u>6,715.60</u>	<u>2,096.72</u>

For and on behalf of the Board of Directors of
Nephro Care India Limited



Pratim Sengupta
Pratim Sengupta
 Managing Director
 (DIN: 03501703)

Tapas Saha
Tapas Saha
 (Chief Financial Officer)
 (PAN: BNSPS8900F)

Sougata Sengupta
Sougata Sengupta
 (Company Secretary)
 (M.N.: A17680)

Place: Kolkata
 Date: 8th Day of November 2024



Nephro Care India Limited
 (Formerly called Nephro Care India Private Limited)
 CIN:U85100WB2014PLC202429
Statement of Unaudited Financial Results for the half year ended 30 September 2024
 (All amounts in ₹ lacs, unless otherwise stated)

	Half Year ended 30 September 2024 Unaudited	Half Year ended 31 March 2024 Audited	Year ended 31 March 2024 Audited
Revenue from operations	1,768.93	1,412.74	2,723.08
Other income	46.92	32.15	37.00
Total Income	1,815.85	1,444.89	2,760.08
Expenses			
Changes in inventory of pharmacy, drugs and consumables	(72.67)	13.22	13.22
Purchases of pharmacy, drugs and consumables	566.55	491.39	895.24
Employee Benefit Expenses	223.55	126.68	215.76
Finance Cost	6.04	3.19	8.51
Depreciation and Amortisation	44.91	52.76	52.76
Other expenses	747.02	499.98	952.25
Total expenses	1,515.40	1,187.22	2,137.74
Profit/(loss) before tax	300.45	257.67	622.34
Tax expense			
Current tax	80.07	163.00	163.00
Tax Expenses of prior years		8.73	8.73
Deferred Tax	1.86	0.37	0.37
	81.93	172.10	172.10
Profit/(loss) for the year before prior period adjustments	218.52	85.57	450.24
Add: Prior Period Adjustments (net)	-	(9.10)	(9.10)
Profit/(loss) for the year after prior period adjustments	218.52	76.47	441.14
Earnings per equity share			
Basic and diluted	1.55	0.72	3.80

Note:-

- 1) The above financial statements were reviewed by Audit Committee and approved by the Board of Directors on dated 08-11-2024. The Statutory Auditor's has expressed an unmodified opinion on the above results
- 2) The above financial results have been prepared in accordance with and comply in all materials with the Accounting Standards (IGAAP) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of the Regulation 33 of Securities and Exchange Board of India (Listing and Obligations and Disclosure Requirements) Regulations 2015, as amended
- 3) The compliance of IND-AS is not applicable as company is listed on SME Platform on NSE Emerge
- 4) The company was listed on SME Platform on NSE Emerge on 5th July, 2024 and thus half yearly figures for the period ended 30 September 2023 are not provided, hence no half year figures was drawn or separately reviewed by the Board
- 5) Figures for the previous year have been regrouped and reclassified to conform to classification of the current period wherever necessary

For and on behalf of the Board of Directors of
Nephro Care India Limited



Place: Kolkata
 Date: 8th Day of November 2024

Pratim Sengupta
Pratim Sengupta
 Managing Director
 (DIN: 03501703)

Tapas Saha
Tapas Saha
 (Chief Financial Officer)
 (PAN: BNSP8900F)

Sougata Sengupta
Sougata Sengupta
 (Company Secretary)
 (M.N.: A17680)



Nephro Care India Limited
(Formerly called Nephro Care India Private Limited)
CIN:U85100WB2014PLC202429
Statement of Cash Flow for the half year ended 30 September 2024
(All amounts in ₹ lacs, unless otherwise stated)

	Half Year ended 30 September 2024 Unaudited	Year ended 31 March 2024 Audited
A. Cash flow from operating activities :		
Profit before tax	300.44	622.33
Adjustment for :		
Depreciation	44.91	52.76
Interest Income from Fixed Deposit	(7.32)	
Sundry Balance Written Off	-	(0.80)
Profit from sale of investments	(27.70)	(26.05)
Interest on loan	-	0.13
Operating profit before working capital changes	310.33	648.37
Adjustments for changes in working capital:		
(Increase) / decrease in assets:		
Inventories	(72.67)	13.22
Trade Receivables	(61.63)	(11.07)
Other current assets	(31.06)	(71.75)
Short-term loans and advances	(1.09)	(9.74)
Long-term loans and advances	(454.12)	(305.78)
Other non-current assets	(10.56)	(111.75)
Increase / (decrease) in liabilities:		
Trade Payables	100.23	93.55
Long-term provisions	-	7.76
Short-term provisions	-	0.33
Other current liabilities	646.50	67.45
Cash generated from operations	425.93	320.59
Income taxes paid (net of refunds)	(100.95)	(229.52)
Net cash generated from operating activities (A)	324.98	91.07
B. Cash flow from investing activities		
Purchase of Property, Plant and Equipment	(141.58)	(243.16)
Capital work-in-progress	(1,835.64)	(85.76)
Investment in Fixed Deposits	(2,739.00)	
Proceeds from Fixed Deposits	2,495.00	-
Redemption of Mutual Fund	420.00	550.01
Investment in Mutual Funds	(2,000.00)	(975.00)
Interest Income from Fixed Deposits	7.32	-
Net cash used in investing activities (B)	(3,793.90)	(753.91)
C. Cash flow from financing activities		
Proceeds/(Repayment) from Borrowings	-	(248.15)
Increase in Share Capital	-	9.51
Share Capital	458.40	-
Securities Premium Received	3,667.20	799.01
Issue Expenses	(489.80)	
Interest paid	-	(0.13)
Net cash used in financing activities (C)	3,635.80	560.24
Net increase in cash and cash equivalents (A+B+C)	166.88	(102.60)
Cash and cash equivalents as at the beginning of the year	129.06	231.66
Cash and cash equivalents as at the end of the period	295.94	129.06
Note:		
Cash and bank balances	295.94	129.06
Less: Other bank balances	-	-
Cash and cash equivalents	295.94	129.06

The statement of cashflow has been prepared under the indirect method as set out in Accounting Standard 3 on Cash Flow Statement as specified under Section 133 of the Companies Act 2013 read with Companies (Accounting Standards) Rules, 2021



Place: Kolkata
Date: 8th Day of November 2024



For and on behalf of the Board of Directors of
Nephro Care India Limited
Pratim Sengupta
Pratim Sengupta
Managing Director
(DIN: 03501703)

Tapas Saha
Tapas Saha
(Chief Financial Officer)
(PAN: BNSPS8900F)

Sougata Sengupta
Sougata Sengupta
(Company Secretary)
(M.N.: A17680)

Nephro Care India Limited
(Formerly called Nephro Care India Private Limited)
CIN:U85100WB2014PLC202429
Statement of unaudited Business Segments as on 30 September 2024
(All amounts in ₹ lacs, unless otherwise stated)

SL No	Particulars	Half Year ended	
		30-Sep-24	
		Unaudited	
1	Information about Primary Segment - business :-		
	Segment Revenue with External Customers		
	Income from OPD		1,124.84
	Income from sale of medicines from pharmacy		538.79
	Others		105.30
	Total Segment Revenue		1,768.93
	Add : Profit on Sale of Investment		27.70
	Add : Interest Income		7.32
	Add : Technician Charges for Dialysis		10.25
	Add : Others		1.65
	Total Income		1,815.85
2	Segment result		
	Income from OPD		255.60
	Income from sale of medicines from pharmacy		75.39
	Others		26.51
	Total		304.48
	Less : Finance Cost		6.04
	Less: Depreciation		44.91
	Add : Profit on Sale of Investment		27.70
	Add : Interest Income		7.32
	Add : Technician Charges for Dialysis		10.25
	Add : Other unallocable income		1.65
	Profit / (loss) before tax		300.45
	Less : Taxes		81.93
	Profit / (loss) after tax		218.52

1. Business Segments:

The Company has disclosed Business Segment as the primary segment. Segments have been identified taking into account the organizational structure, nature of services, differing risks and internal reporting system.

2. Geographical Segments:

There is no geographical segment as required by AS 17.

3. Assets and Liabilities used in the Company is not identified to any of the reportable segments , as these are used interchangeably between segments .The Management believes that it is currently not practicable to provide segment disclosures relating of the total assets and liabilities since a meaningful segregation of the available data is onerous

4 Segment reporting was not applicable for F.Y 2023-24 , hence no comparative data is provided

For and on behalf of the Board of Directors of
Nephro Care India Limited



Pratim Sengupta
Pratim Sengupta
 Managing Director
 (DIN: 03501703)

Tapas Saha
Tapas Saha
 (Chief Financial Officer)
 (PAN: BNSPS8900F)

Sougata Sengupta
Sougata Sengupta
 (Company Secretary)
 (M.N. A-17680)

Place: Kolkata
 Date: 8th Day of November 2024





— NCIL —
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Nephro Care
India Ltd.

(Formerly known as Nephrocare India Pvt. Ltd.)

CIN: U85100WB2014PLC202429

Date: 08.112024

To,
The Manager - Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E), Mumbai- 400 051
Symbol - Nephrocare

Subject: Submission of Limited Review Report

Dear Sir/Madam,

As per the Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to submit the Limited Review Report issued by our statutory auditors M/s. K. K. Chanani & Associates for the half yearly ended 30th September, 2024.

Thanking you,

Yours Faithfully,

For **Nephro Care India Limited**



Sougata Sen
Company Secretary & Compliance Officer
Membership No. 17860

Encl.: As above

Office Address

JC 18 Ln, JC Block, 5th & 6th Floor, Sec III,
Bidhannagar, Kolkata 700106

 nephrocareindia.com
 support@nephrocareindia.com
 08069 841500



K. K. Chanani & Associates

Chartered Accountants

**An ISO 9001:2008 Certified Firm, Certificate No.:
221010128008**

Head Office: 5/1 Clive Row, 3rd Floor, Room No.78, Kolkata-700001

Branches: Bangalore, Guwahati, Jaipur, Mumbai, New Delhi, Patna, Nashik, Raipur and Ranchi.

Contact: Dial: +91 9830044507, +9133- 22130296

Email: kkca@kkca.net

Independent Auditor's Limited Review Report on Unaudited Financial Results of Nephro Care India Limited (formerly called Nephro Care India Private Limited) for the half year ended 30 September 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Nephro Care India Limited
(Formerly called Nephro Care India Private Limited)

We have reviewed the accompanying statement of unaudited financial results of **Nephro Care India Limited (Formerly known as Nephro Care India Private Limited)** (the "company") for the half year ended September 30, 2024 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to **Regulation 33** of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which has been initialed by us for identification purposes.

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standards specified in Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For K.K. Chanani & Associates
Chartered Accountants
ICAI Firm Registration No.: 322232E


(Krishna Kumar Chanani)

Partner

Membership No. 056045

Kolkata, the 8th day of November, 2024

UDIN No. 24056045BKBI MF5690