

gaudium® IVF

Delivering Motherhood Dreams

March 18, 2026

BSE Limited

Phiroze Jeejeebhoy Towers, Dalal
Street, Fort,
Mumbai – 400001, Maharashtra
Scrip Code – 544709

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400051, Maharashtra
Symbol – GAUDIUMIVF

Dear Sir/Madam,

Subject: Outcome of the Board Meeting.

We wish to inform you that the Board of Directors of Gaudium IVF and Women Health Limited (“Company”) at its meeting held today *i.e.* March 18, 2026, has *inter-alia* approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025, which have been subject to Limited Review by S K G N & Associates LLP, Statutory Auditors of the Company, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

A copy of results along with Limited Review Reports on the Financial Results are enclosed herewith and the same are being uploaded on the website of the Company.

The Board Meeting commenced at 4:15 p.m. IST and concluded at 6:05 p.m. IST.

In terms of the Gaudium’s Code on Prohibition of Insider Trading and the SEBI (Prohibition of Insider Trading) Regulations, 2015, the trading window for all the Designated Persons and their immediate relatives, in the shares of the Company shall remain closed up to and including March 20, 2026.

This disclosure will also be hosted on the Company’s website.

We request you to please take the same on record and arrange to bring this to the notice of all concerned.

Thanking you.

For and on behalf of Gaudium IVF and Women Health Limited

(Formerly known as Gaudium IVF and Women Health Private Limited)

Naveen Kumar

Company Secretary and Compliance Officer
Membership No.: A69788



Gaudium IVF and Women Health Limited (Formerly known as Gaudium IVF and Women Health Pvt. Ltd.)

Registered Office : B1/51, Janakpuri, New Delhi- 110058 | Ph: 011-4885 8585

CIN : U85100DL2015PLC278296 Email : info@gaudiumivfcentre.com Website : www.gaudiumivfcentre.com





Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors

Gaudium IVF and Women Health Limited (formerly known as Gaudium IVF and Women Health Private Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Gaudium IVF and Women Health Limited (formerly known as Gaudium IVF and Women Health Private Limited) (the "Company") for the quarter and nine months ended 31 December 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally



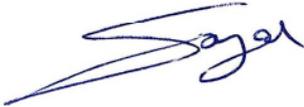
accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We have not reviewed the accompanying standalone financial results and other information for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 which has been presented solely based on information compiled by the management.

For S K G N & Associates LLP

Chartered Accountants

Firm registration number: 023403N/N500052



Sumit Kumar Goyal

Partner

Membership No: 515406

UDIN: 26515406NDQEUG7922

Place: New Delhi

Date: 18-03-2026

Gaudium IVF and Women Health Limited (Formerly known as Gaudium IVF and Women Health Private Limited)

CIN : U85100DL2015PLC278296

Registered address: B1/51, Janakpuri, New Delhi, India - 110058.

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025

(₹ in Lakhs)

Particulars	Quarter Ended			Nine months ended		Year Ended
	31st December 2025	30th September 2025	31st December 2024	31st December 2025	31st December 2024	31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from operations	1,419.35	2,294.58	1,394.66	4,941.25	4,217.87	5,900.16
(b) Other income	10.30	11.85	-	32.15	0.03	23.45
Total income	1,429.65	2,306.43	1,394.66	4,973.40	4,217.90	5,923.61
2 Expenses						
(a) Cost of Rendering Services	227.67	229.09	180.16	625.30	383.49	525.33
(b) Purchase of Drugs and Medical Consumables	133.52	112.74	160.22	364.33	486.13	633.63
(c) Changes in Inventories of Medical Consumable and Drugs	(3.16)	21.13	(50.02)	(9.63)	(88.41)	(90.02)
(d) Employee benefits expense (refer note no 5)	206.87	188.97	192.43	569.36	520.85	717.84
(e) Finance costs	112.26	50.68	38.99	212.57	95.65	139.09
(f) Depreciation and amortisation expenses	46.66	58.70	57.01	182.81	165.46	201.06
(g) Other expenses	271.24	415.00	353.64	1,061.45	957.51	1,326.92
Total expenses	995.06	1,076.31	932.43	3,006.19	2,520.68	3,453.85
3 Profit before exceptional items and tax (1-2)	434.59	1,230.12	462.23	1,967.21	1,697.22	2,469.76
4 Exceptional item	-	-	-	-	-	-
5 Profit before tax (3-4)	434.59	1,230.12	462.23	1,967.21	1,697.22	2,469.76
6 Tax expenses						
Current Tax	108.86	326.53	124.81	502.15	446.12	594.82
Deferred Tax (credit) / charge	(5.70)	1.05	2.90	(3.61)	8.64	11.52
Tax for earlier years	13.03	-	-	13.03	-	-
Total Tax expense	116.19	327.58	127.71	511.57	454.76	606.34
7 Net Profit for the period / Year (5-6)	318.40	902.54	334.52	1,455.64	1,242.46	1,863.42
8 Other comprehensive income (net of tax)						
(a) -Items that will not be reclassified to profit or loss	2.58	2.58	4.51	7.74	13.79	18.39
-Income tax relating to items that will not be reclassified to profit or loss	(0.65)	(0.65)	(1.14)	(1.95)	(3.47)	(4.63)
(b) -Items that will be reclassified to profit or loss						
-Income tax relating to items that will be reclassified to profit or loss						
Other comprehensive income (net of tax)	1.93	1.93	3.37	5.79	10.32	13.76
9 Total comprehensive income for the period / Year	320.33	904.47	337.89	1,461.43	1,252.78	1,877.18
10 Paid-up equity share capital (Face value per share ₹ 5/-)	3,069.72	3,069.72	3,069.72	3,069.72	3,069.72	3,069.72
11 Other equity						1,473.62
12 Earnings per equity share (face value of ₹5 each) (not annualised):						
(a) Basic (₹.)	0.52	1.47	0.55	2.38	2.04	3.06
(b) Diluted (₹.)	0.52	1.47	0.55	2.38	2.04	3.06

see accompanying notes to the unaudited standalone financial results



Notes to Statement of Unaudited Standalone Financial Results

1. The unaudited standalone financial results for the quarter and nine months ended 31 December 2025 ('the results') of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The operating segment of the Company is identified as "Health Care Business", as the Chief Operating Decision Maker reviews business performance at an overall company level as one segment. Therefore, the disclosure as per Regulation 33(1)(e) read with Clause (L) of Schedule IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company.
3. The results have been reviewed and recommended by the Audit Committee of the Board and approved by the Board of Directors on 18 March 2026.
4. The Statutory Auditors of the Company have carried out a limited review of the unaudited standalone financial results for the quarter and nine months ended 31 December 2025 and have issued an unmodified Review Report. The Review Report of the Statutory Auditors is being filed with the National Stock Exchange of India Limited ('NSE') and BSE Ltd ('BSE') and is also available on the Company's website.
5. The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes, collectively referred to as the "New Labour Codes". These Codes, inter alia, introduce a revised definition of "Wages" for the purpose of computation of various employee benefits.

The Company has evaluated the potential impact of the revised definition of wages on its employee benefit obligations. Considering that the Company already structures employee compensation in accordance with the revised definition of wages under the New Labour Codes is not expected to have a material impact on the computation of employee benefits such as gratuity and compensated absences.

Accordingly, no additional liability or past service cost has been recognised in the financial results for the quarter and nine months ended 31 December 2025. The Company will continue to monitor developments relating to the implementation of the New Labour Codes and will reassess the impact, if any, upon notification of the final rules.



6. Subsequent to quarter ended 31 December 2025, the Company's has completed Initial Public Offering (IPO) of 2,08,86,200 equity shares of face value Rs. 5 each at an issue price of Rs. 79 per share aggregating to Rs. 16,500.098 Lakhs (it includes estimated offer expenses) and comprising offer for sale of 94,93,700 equity shares aggregating amounting to Rs. 7,500.023 Lakhs (it includes estimated offer expenses). Pursuant to IPO, the equity shares were listed on the NSE and BSE on 27th February 2026.
7. The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary to conform to the current period presentation, and such regrouping does not have any impact on profit / loss of the Company.
8. Item of expenditure which exceeds 10% of the total expenditure

Particulars	Quarter ended			Nine months ended		Year ended
	31st December 2025	30th September 2025	31st December 2024	31st December 2025	31st December 2024	31st March 2025
Advertisement	126.72	154.33	146.50	441.44	390.16	560.82

₹ In Lakhs

For and on behalf of the Board of Directors of
Gaudium IVF and Women Health Limited
(Formerly Known as Gaudium IVF and Women Health Private Limited)

Manika

Dr. Manika Khanna
 Chairperson and Managing Director
 DIN : 07090907
 Place: New Delhi
 Date: 18th March 2026





S K G N & Associates LLP

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors

Gaudium IVF and Women Health Limited (formerly known as Gaudium IVF and Women Health Private Limited)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Gaudium IVF and Women Health Limited (formerly known as Gaudium IVF and Women Health Private Limited) (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter and nine months ended 31 December 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
 2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review,
 3. 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 Statements is free of material misstatement. A review of interim Financial Information Consist of making inquiries, primarily of persons responsible for financial and accounting matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.
- Accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities

(i) Holding Company:

Gaudium IVF and Women Health Limited (formerly known as Gaudium IVF and Women Health Private Limited)

(ii) Subsidiaries:

Gaudium International Private Limited

EKK Global Private Limited (till August 05, 2025)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that can causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results; in respect of one subsidiary whose unaudited interim financial results include total revenues of Nil and Nil, total net loss after tax of Nil and ₹ 2.75 lakhs, total comprehensive loss of Nil and ₹ 2.75 lakhs for the quarter ended December 31, 2025 and nine months ended on that date respectively, as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in para 6 is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

7. We have not reviewed the accompanying consolidated financial results and other financial information for the quarter ended December 31, 2024, and year to date



from April 01, 2024 to December 31, 2024, which has been presented solely based on the information compiled by the management.

For S K G N & Associates LLP

Chartered Accountants

Firm registration number: 023403N/N500052



Sumit Kumar Goyal

Partner

Membership No: 515406

UDIN: 26515406LJAYPQ6925

Place: New Delhi

Date: 18-03-2026

Gaudium IVF and Women Health Limited (Formerly known as Gaudium IVF and Women Health Private Limited)

CIN : U85100DL2015PLC278296

Registered address: B1/51, Janakpuri, New Delhi, India - 110058.

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025

(₹ in Lakhs)

Particulars	Quarter Ended			Nine months ended		Year Ended
	31st December 2025	30th September 2025	31st December 2024	31st December 2025	31st December 2024	31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from operations	2,450.70	3,173.04	1,442.48	7,400.58	4,379.95	7,072.40
(b) Other income	10.30	15.09	-	35.39	0.03	23.44
Total income	2,461.00	3,188.13	1,442.48	7,435.97	4,379.98	7,095.84
2 Expenses						
(a) Cost of Rendering Services	227.67	229.09	180.16	625.31	383.49	525.33
(b) Purchase of Drugs and Medical Consumables	975.89	987.38	165.43	2,201.69	514.00	2,020.60
(c) Changes in Inventories of Medical Consumable and Drugs	94.01	(41.23)	(44.25)	335.35	(73.45)	(512.68)
(d) Employee benefits expense (refer note no 6)	213.83	195.12	198.93	588.46	541.78	745.67
(e) Finance costs	119.70	50.68	38.99	220.00	95.65	139.09
(f) Depreciation and amortisation expenses	49.37	61.46	57.99	191.09	168.20	204.69
(g) Other expenses	284.22	426.48	375.91	1,099.48	1,029.07	1,430.90
Total expenses	1,964.69	1,908.98	973.16	5,261.38	2,658.74	4,553.59
3 Profit before exceptional items and tax (1-2)	496.31	1,279.16	469.32	2,174.59	1,721.24	2,542.25
4 Exceptional item	-	-	-	-	-	-
5 Profit before tax (3-4)	496.31	1,279.16	469.32	2,174.59	1,721.24	2,542.25
6 Tax expenses						
Current Tax	124.54	340.26	126.63	548.99	452.27	613.27
Deferred Tax (credit) / charge	(4.31)	0.99	2.92	(2.33)	8.71	11.61
Tax for earlier years	13.03	-	-	13.03	-	-
Total tax expense	133.26	341.25	129.55	559.69	460.98	624.88
7 Net Profit for the period / Year (5-6)	363.05	937.91	339.77	1,614.90	1,260.26	1,917.37
8 Other comprehensive income						
(a) -Items that will not be reclassified to profit or loss	2.58	2.58	4.51	7.74	13.79	18.39
-Income tax relating to items that will not be reclassified to profit or loss	(0.65)	(0.65)	(1.14)	(1.95)	(3.47)	(4.63)
(b) -Items that will be reclassified to profit or loss						
-Income tax relating to items that will be reclassified to profit or loss						
Other comprehensive income (net of tax)	1.93	1.93	3.37	5.79	10.32	13.76
9 Total comprehensive income for the period / Year (7+8)	364.98	939.84	343.14	1,620.69	1,270.58	1,931.13
10 Paid-up equity share capital (Face value per share ₹ 5/-)	3,069.72	3,069.72	3,069.72	3,069.72	3,069.72	3,069.72
11 Other equity						1,560.02
12 Earnings per equity share (face value of ₹5 each) (not annualised):						
(a) Basic (₹)	0.59	1.53	0.55	2.63	2.05	3.12
(b) Diluted (₹)	0.59	1.53	0.55	2.63	2.05	3.12

see accompanying notes to the unaudited consolidated financial results



Notes to Statement of Unaudited Consolidated Financial Results

1. The unaudited consolidated financial results for the quarter and nine months ended 31 December 2025 can be viewed on the website of the Company, National Stock Exchange of India Limited ('NSE') and BSE Ltd ('BSE') at www.gaudiumivfcentre.com, www.nseindia.com and www.bseindia.com respectively. Information on unaudited consolidated financial results of the Company in terms of Regulation 47(1)(b) of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015 is as under:

₹ In Lakhs

Particulars	Quarter ended			Nine months ended		Year ended
	31st December 2025	30th September 2025	31st December 2024	31st December 2025	31st December 2024	31st March 2025
Total revenue from operations	1,419.35	2,294.58	1,394.66	4,941.25	4,217.87	5,900.16
Profit before tax	434.59	1,230.12	462.23	1,967.21	1,697.22	2,469.76
Net profit for the period / year	318.4	902.54	334.52	1,455.64	1,242.46	1,863.42
Total comprehensive income	320.33	904.47	337.89	1,461.43	1,252.78	1,877.18

2. The unaudited consolidated financial results for the quarter and nine months ended 31 December 2025 ('the results') of Gaudium IVF and Women Health Limited ('the Company') and its subsidiaries (collectively 'the Group') have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The operating segment of the Group is identified as 'Health Care Business', as the Chief Operating Decision Maker reviews business performance at an overall Group level as one segment. Therefore, the disclosure as per Regulation 33(1)(e) read with Clause (L) of Schedule IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Group.
4. The results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors on 18 March 2026.
5. The Statutory Auditors of the Company have carried out a limited review of the above unaudited consolidated financial results for the quarter and nine months ended 31 December 2025 and they have issued an unmodified Review Report on the same. The Review Report of the Statutory Auditors is being filed with the NSE and BSE and is also available on the Company's website.
6. The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes, collectively referred to as the "New Labour Codes". These Codes, inter alia, introduce a revised definition of "Wages" for the purpose of computation of various employee benefits.

The Group has evaluated the potential impact of the revised definition of wages on its employee benefit obligations. Considering that the Group already structures employee compensation in accordance with the revised definition of wages under the New Labour Codes is not expected to have a material impact on the computation of employee benefits such as gratuity and compensated absences.



Accordingly, no additional liability or past service cost has been recognised in the financial results for the quarter and nine months ended 31 December 2025. The Group will continue to monitor developments relating to the implementation of the New Labour Codes and will reassess the impact, if any, upon notification of the final rules.

7. Subsequent to quarter ended 31 December 2025, the Company's has completed Initial Public Offering (IPO) of 2,08,86,200 equity shares of face value Rs. 5 each at an issue price of Rs. 79 per share aggregating to Rs. 16,500.098 Lakhs (it includes estimated offer expenses) and comprising offer for sale of 94,93,700 equity shares aggregating amounting to Rs. 7,500.023 Lakhs (it includes estimated offer expenses). Pursuant to IPO, the equity shares were listed on the NSE and BSE on 27th February 2026.
8. The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary to conform to the current period presentation, and such regrouping does not have any impact on profit / loss of the Company.
9. Item of expenditure which exceeds 10% of the total expenditure

₹ In Lakhs

Particulars	Quarter ended			Nine months ended		Year ended
	31st December 2025	30th September 2025	31st December 2024	31st December 2025	31st December 2024	31st March 2025
Advertisement	129.72	157.33	153.2	450.44	410.23	584.88

For and on behalf of the Board of Directors of
Gaudium IVF and Women Health Limited
(Formerly Known as Gaudium IVF and Women Health Private Limited)



Dr. Manika Khanna
 Chairperson and Managing Director
 DIN : 07090907



Place: New Delhi
 Date: 18th March, 2026