Gujarat Kidney And Superspeciality Limited

Date: 04.11.2026

To,
BSE Limited
Listing Department
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Mumbai - 400 001
Scrip Code: 544666

To,
National Stock Exchange of India Limited
Listing Department "Exchange Plaza,"
C-1, Block G, Bandra – Kurla Complex,
Bandra (E), Mumbai - 400 051
Scrip Code: GKSL

Dear Sir

Sub: Outcome of the Board meeting

1) Financial results – Attached as Annexure I

Pursuant to Regulation 30 and 33(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that Board of Directors at its Meeting held today i.e. November 04, 2026 based on recommendations of Audit Committee, inter-alia, considered and approved the following:

a) Unaudited standalone and consolidated financial results for the quarter ended on September 30, 2026.
b) Limited Review Report of the Statutory Auditors of the Company, M/s. Y M Shah & Co., Vadodara, on the above Un-audited Financial Results, (Standalone and Consolidated).

Integrated filling (Financials) pursuant to the SEBI circular no SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, is being done separately in XBRL format in accordance with relevant circulars issued by the stock exchanges.

Further, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Chapter III, Section III-A, clause (D), sub-clause 19 of the SEBI master circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, we declare and confirm that the auditor's reports on standalone financial results and consolidated financial results are unmodified.

The meeting of the Board commenced on 4.45 p.m. and concluded at 6 p.m.
Please acknowledge the receipt and inform the members of the exchange.

Yours faithfully

For Gujarat Kidney And Superspeciality Limited

PRAGNESH YASHWANTSINH BHARPODA
Digitally signed by PRAGNESH YASHWANTSINH BHARPODA
Date: 2026.11.04 18:25:40 +05'30'

Pragnesh Bharpoda
Managing Director
(DIN: 01033141)

GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

CIN: U85300GJ2019PLC111559

Address. Plot No.1 city survey no 1573/A, Jetalpur Road, Gokak Mill Compound, Alkapuri, Vadodara - 390020

Statement of unaudited Standalone Assets and Liabilities as at 30 September 2026

Rs. in Lacs

Particulars	As at 30 September 2026	As at 31 March 2026
ASSETS		
Non-current assets		
Property, Plant and Equipment	1,494.39	1,580.01
Right of Use Assets	255.45	277.77
Goodwill	713.08	713.09
Financial Assets		
Investments	12,852.11	10,857.85
Other financial assets	7.21	6.86
Deferred tax assets, net	107.80	102.52
Other non current assets	6,587.67	5,905.60
Total Non-current Assets	**22,017.71**	**19,443.70**
Current assets		
Inventories	97.37	84.56
Financial Assets		
Trade receivables	1,966.23	1,887.69
Cash and cash equivalents	485.52	741.56
Bank balances	1,905.68	4,172.07
Loans	265.00	85.00
Other financial assets	73.71	53.82
Current Tax Assets, net	-	-
Other current assets	127.86	139.27
Total Current Assets	**4,921.37**	**7,163.97**
Total Assets	**26,939.08**	**26,607.67**
EQUITY and LIABILITIES		
Equity Share Capital	1,576.87	1,576.86
Other Equity	23,440.27	23,069.00
Total Equity	**25,017.14**	**24,645.86**
Non-current liabilities		
Financial Liabilities		
Lease liabilities	258.47	278.25
Provisions	39.94	27.27
Total Non-current liabilities	**298.41**	**305.52**
Current liabilities		
Financial Liabilities		
Borrowings	1,272.53	1,296.20
Lease liabilities	38.10	33.35
Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of others	169.23	122.90
Other financial liabilities	10.56	18.06
Other current liabilities	96.06	115.46
Provisions - current	4.36	5.64
Current Tax Liabilities, net	32.69	64.68
Total Current liabilities	**1,623.53**	**1,656.29**
Total liabilities	**1,921.94**	**1,961.81**
Total Equity and Liabilities	**26,939.08**	**26,607.67**

For and on behalf of Board of Directors,
GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

P J Bharpoda

Gujarat Kidney And Super Speciality Limited

Dr Pragnesh Y Bharpoda
Managing Director
DIN: 01033141

Place: Vadodara
Date: 04/11/2026

GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

CIN: U85300GJ2019PLC111559

Address. Plot No.1 city survey no 1573/A, Jetalpur Road, Gokak Mill Compound, Alkapuri, Vadodara - 390020

Statement of unaudited Standalone Financial Result for the Quarter & Half Year ended on 30 September 2026

Rs. in Lacs

Sr No	Particulars	Quarter Ended			Half year ended		Year Ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	Income						
	Revenue From Operations	803.56	924.27	964.26	1,727.83	2,109.25	4,010.02
	Other Income	52.10	64.52	1.51	116.62	1.66	49.45
	Total Income (I)	855.66	988.79	965.77	1,844.45	2,110.91	4,059.47
II	Expenses						
	Cost of materials consumed	131.15	142.64	113.50	273.79	238.11	472.27
	Employee benefits expense	137.75	149.71	133.54	287.46	270.49	558.43
	Finance costs	35.02	35.17	23.33	70.19	36.02	114.93
	Depreciation and amortization expense	60.92	63.73	75.49	124.65	155.27	294.18
	Other expenses	278.94	332.32	307.47	611.26	558.33	1,364.96
	Total expenses (II)	643.78	723.57	653.33	1,367.35	1,258.22	2,804.77
III	Profit/(loss) before tax (I-II)	211.88	265.22	312.44	477.10	852.69	1,254.70
IV	Tax expenses						
	Current tax	35.22	63.30	86.20	98.52	241.57	317.30
	Deferred tax	(0.98)	(1.79)	(3.88)	(2.77)	(8.98)	(52.99)
	Prior period tax	-	-	-	-	-	0.25
	Total Tax expense (IV)	34.24	61.51	82.32	95.75	232.59	264.56
V	Profit/(loss) after tax for the period (III-IV)	177.64	203.71	230.12	381.35	620.10	990.14
VI	**Other Comprehensive Income**						
	OCI that will not be reclassified to P&L	(9.57)	(0.39)	2.76	(9.96)	4.21	12.19
	OCI Income tax of items that will not be reclassified to P&L	2.41	0.10	(0.70)	2.51	(1.06)	(3.07)
	Total Other Comprehensive Income (VI)	(7.16)	(0.29)	2.06	(7.45)	3.15	9.12
VII	Total Comprehensive Income for the period (V+VI)	170.48	203.42	232.18	373.90	623.25	999.26
VIII	Earnings per equity share						
	Basic	0.23	0.26	0.45	0.48	1.22	1.59
	Diluted	0.23	0.26	0.45	0.48	1.22	1.59

For and on behalf of Board of Directors,
GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

Dr Pragnesh Y Bharpoda
Managing Director
DIN: 01033141

Gujarat Kidney And Super Speciality Limited

Place: Vadodara
Date: 04/11/2026

GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

CIN: U85300GJ2019PLC111559

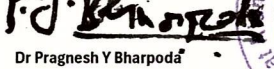
Address. Plot No.1 city survey no 1573/A, Jetalpur Road, Gokak Mill Compound, Alkapuri, Vadodara - 390020

Statement of unaudited Standalone Cash Flow Statement for the period ended on 30 September 2026

Rs. in Lacs

Particulars	Half Year Ended	
	30 September 2026	30 September 2025
	Un Audited	Un Audited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	381.35	620.10
Adjustments for:		
Depreciation and amortisation	124.65	155.27
(Gain)/Loss on disposal of property, plant and equipment	-	(1.07)
Provision for Income tax	95.75	232.59
Gratuity Provision Expense	6.26	11.00
Finance Cost	70.19	36.02
Interest Income	(116.26)	(0.28)
Operating profit before working capital changes	561.94	1,053.63
Adjustment for (increase) / decrease in operating assets		
Trade receivables	(78.54)	(583.91)
Loans & Advances	(180.00)	-
Other financial assets	(20.24)	(0.32)
Inventories	(12.81)	(16.62)
Other assets	(670.66)	(1,194.53)
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	46.33	(101.74)
Other financial liabilities	(7.50)	(10.89)
Other Liabilities	(19.40)	(30.36)
Provisions	(4.82)	6.79
Cash generated from operations	(385.70)	(877.95)
Income tax paid (net)	(130.51)	54.77
Net cash generated by operating activities	(516.21)	(823.18)
CASH FLOWS FROM INVESTING ACTIVITIES		
Bank deposits placed	2,266.39	(85.00)
Purchase of property, plant and equipment	(16.71)	1.36
Purchase of other Investment	(1,994.26)	-
Interest received	116.26	0.28
Net cash (used in) / generated by investing activities	371.68	(83.36)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(15.03)	(13.61)
Proceeds from short term borrowings	(23.68)	1,087.73
Proceeds from long term borrowings	-	(64.06)
Finance cost	(70.19)	(36.02)
Issue of Equity Shares	0.44	-
Share Issue Expenses	(3.06)	-
Net cash used in financing activities	(111.52)	974.04
Net increase / (decrease) in cash and cash equivalents	(256.05)	67.50
Cash and cash equivalents at the beginning of the year	741.56	169.80
Exchange gain loss on Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	**485.51**	**237.30**

For and on behalf of Board of Directors,
GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED





Dr Pragnesh Y Bharpoda
Managing Director
DIN: 01033141

Place: Vadodara
Date: 04/11/2026

GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED
Notes to the Standalone Financial Result for the period ended on 30 September 2026

1 The Above Standalone Quarterly Unaudited Financial Results of M/s. Gujarat Kidney & Superspeciality Limited for the quarter and half yearly have been reviewed and recommended by the Audit Committee and the same has been approved by the Board of Directors of the Company at its meeting held on 04.11.2026. This Results have been subjected to limited Review by the statutory Auditor of the company M/s Y M Shah & Co. who have issued unmodified limited review report.

2 These stand alone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind A5) 34 - Interim Financial Reporting, as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and in compliance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India

3 As the Company's business activity falls within a single primary business segment, the disclosure requirements as per Ind-AS 108 "operating segments" are not applicable.

4 The Earing Per Shares has been computed in accordance with Indian Accounting Standard on Earing Per Shares (IND AS 33).

5 This statement is prepared as per Indian Accounting Standards (IND AS) notified under section 133 under Companies Act, 2013 read with Companies Act 2015 (Indian Accounting Standard Rules) as ammended and as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

6 Previous period's / year figures have been regrouped / rearranged wherever consider necessary to confirm to the current period's / year classification.

For and on behalf of Board of Directors,
GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

Gujarat Kidney And Superspeciality Limited

Dr Pragnesh Y Bharpoda
Managing Director
DIN: 01033141

Place: Vadodara
Date: 04/11/2026

Y. M. SHAH & CO.
CHARTERED ACCOUNTANTS

345, Third Floor, Tower A, Atlantis K -10, Opp. Reliance Centro, Sarabhai Main Road, Vadodara -390007.
Ph.: (O) 0265- 4009393, M: 98253 21493 • E-mail : shilp_yog@hotmail.com • Website : www.caymshah.in

Independent Auditor's Review Report on the Quarter Ended Un-Audited 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

Gujarat Kidney And Superspeciality Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of Gujarat Kidney and Superspeciality Limited (the "Company") for the 2nd quarter and six months ended 30th September 2026 (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, read with SEBI Circular No. CIR/CFD/CMD1/44/2019, dated 29-03-2019. (The Circular).

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2013 read with SEBI Circular No. CIR/CFD/CMDI/44/2019, is the responsibility of the Company's management and has been taken on record by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2014, 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 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.

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 applicable Indian Accounting Standards (IND AS) specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies bas 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.

5. The accompanying IND AS financial results for the corresponding quarter ended 30-09-2026, have been subject to a limited review or audit and based on the information compiled by Management and has been taken on record by the Board of Directors.

Date: 04-11-2026

Place: Vadodara

Y. M. SHAH & CO. • CHARTERED ACCOUNTANTS • BARODA F.NO. 114124W

FOR Y. M. SHAH & Co.
Chartered Accountants
F. R. No.: 114124W

Yogesh Shah
Partner
M. No. 044305
UDIN: 26044305ATMEAL6709

GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

CIN: U85300GJ2019PLC111559

Address. Plot No.1 city survey no 1573/A, Jetalpur Road, Gokak Mill Compound, Alkapuri, Vadodara - 390020

Statement of unaudited Consolidated Assets and Liabilities as at 30 September 2026

Rs. in Lacs

Particulars	As at 30 September 2026	As at 31 March 2026
ASSETS		
Non-current assets		
Property, Plant and Equipment	3,192.64	2,696.72
Right of Use Assets	1,009.84	1,081.04
Goodwill	10,741.76	9,073.21
Financial Assets		
Investments	1,200.00	-
Other financial assets	536.28	293.56
Deferred tax assets, net	271.15	252.00
Other non current assets	5,390.53	5,908.67
Total Non-current Assets	**22,342.20**	**19,305.20**
Current assets		
Inventories	294.97	205.51
Financial Assets		
Investments	-	-
Trade receivables	4,243.48	3,862.87
Cash and cash equivalents	1,211.04	1,328.23
Bank balances	2,006.68	4,301.61
Loans	265.00	85.00
Other financial assets	326.79	319.40
Current Tax Assets, net	246.84	157.63
Other current assets	1,734.57	198.55
Total Current Assets	**10,329.37**	**10,458.80**
Total Assets	**32,671.57**	**29,764.00**
EQUITY and LIABILITIES		
Equity Share Capital	1,576.87	1,576.86
Other Equity	24,787.34	23,674.36
Total Equity	**26,364.21**	**25,251.22**
Non controlling interests	622.59	222.33
Non-current liabilities		
Financial Liabilities		
Borrowings	119.88	178.61
Lease liabilities	1,204.77	1,242.83
Other financial liabilities	5.00	11.00
Provisions	228.48	76.51
Total Non-current liabilities	**1,558.13**	**1,508.95**
Current liabilities		
Financial Liabilities		
Borrowings	1,609.59	1,392.99
Lease liabilities	92.43	96.48
Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of others	1,140.48	845.63
Other financial liabilities	11.42	18.37
Other current liabilities	1,131.25	408.91
Provisions - current	53.22	19.12
Current Tax Liabilities, net	88.25	-
Total Current liabilities	**4,126.64**	**2,781.50**
Total liabilities	**5,684.77**	**4,290.45**
Total Equity and Liabilities	**32,671.57**	**29,764.00**

For and on behalf of Board of Directors,
GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

Dr Pragnesh Y Bharpoda
Managing Director
DIN: 01033141

Place: Vadodara
Date: 04/11/2026

Gujarat Kidney And Super Speciality Limited

GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

CIN: U85300GJ2019PLC111559

Address. Plot No.1 city survey no 1573/A, Jetalpur Road, Gokak Mill Compound, Alkapuri, Vadodara - 390020

Statement of unaudited Consolidated Financial Result for the Quarter & Half Year ended on 30 September 2026

Rs. in Lacs

Sr No	Particulars	Quarter Ended			Half year ended		Year Ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
I	Income						
	Revenue From Operations	3,809.02	3,428.92	1,292.88	7,237.94	2,818.90	8,201.34
	Other Income	58.67	68.90	8.79	127.57	9.62	87.26
	Total Income (I)	3,867.69	3,497.82	1,301.67	7,365.51	2,828.52	8,288.60
II	Expenses						
	Cost of materials consumed	475.43	434.12	130.10	909.55	269.21	911.50
	Employee benefits expense	777.04	528.56	222.63	1,305.60	430.86	1,364.00
	Finance costs	65.85	66.45	28.10	132.30	46.17	187.82
	Depreciation and amortization expense	151.95	143.77	89.95	295.72	186.36	469.96
	Other expenses	1,534.93	1,628.57	427.83	3,163.50	743.95	3,231.85
	Total expenses (II)	3,005.20	2,801.47	898.61	5,806.67	1,676.55	6,165.13
III	Profit/(loss) before tax (I-II)	862.49	696.35	403.06	1,558.84	1,151.97	2,123.47
IV	Tax expenses						
	Current tax	210.46	178.75	116.01	389.21	330.11	521.03
	Deferred tax	(8.06)	(14.50)	(0.59)	(22.56)	(6.10)	(76.63)
	Prior period tax	0.29	-	-	0.29	-	(2.11)
	Total Tax expense (IV)	202.69	164.25	115.42	366.94	324.01	442.29
V	Profit/(loss) after tax for the period (III-IV)	659.80	532.10	287.64	1,191.90	827.96	1,681.18
VI	**Other Comprehensive Income**						
	OCI that will not be reclassified to P&L	(11.79)	26.39	4.78	14.60	5.52	5.64
	OCI Income tax of items that will not be reclassified to P&L	2.97	(6.38)	(1.32)	(3.41)	(1.51)	(8.61)
	Total Other Comprehensive Income (VI)	(8.82)	20.01	3.46	11.19	4.01	(2.97)
VII	Total Comprehensive Income for the period (V+VI)	650.98	552.11	291.10	1,203.09	831.97	1,678.21
VIII	**Profit/(loss) after tax for the period (III-IV) attributable to:**						
	-Owners of the company	584.21	518.15	266.87	1,102.36	751.35	1,549.69
	-Non-Controlling Interests	75.58	13.96	20.77	89.54	76.62	131.49
		659.79	532.11	287.64	1,191.90	827.97	1,681.18
IX	**Total Other Comprehensive Income (VI) attributable to:**						
	-Owners of the company	(8.83)	21.56	3.32	12.73	4.16	(6.00)
	-Non-Controlling Interests	0.01	(1.55)	0.14	(1.54)	(0.15)	3.04
		(8.82)	20.01	3.46	11.19	4.01	(2.96)
X	**Total Comprehensive Income for the period (V+VI) attributable to:**						
	-Owners of the company	575.38	539.71	270.20	1,115.09	755.52	1,543.68
	-Non-Controlling Interests	75.59	12.41	20.90	88.00	76.46	134.54
		650.97	552.12	291.10	1,203.09	831.98	1,678.22
XI	Earnings per equity share						
	Basic	0.74	0.66	0.52	1.40	1.47	2.49
	Diluted	0.74	0.66	0.52	1.40	1.47	2.49

For and on behalf of Board of Directors,
GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

Dr Pragnesh Y Bharpoda
Managing Director
DIN: 01033141

Place: Vadodara
Date: 04/11/2026

Gujarat Kidney And Super Speciality Limited

GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

CIN: U85300GJ2019PLC111559

Address. Plot No.1 city survey no 1573/A, Jetalpur Road, Gokak Mill Compound, Alkapuri, Vadodara - 390020

Statement of unaudited Consolidated Cash Flow Statement for the period ended on 30 September 2026

Rs. in Lacs

Particulars	Half Year Ended	
	30 September 2026	30 September 2025
	Un Audited	Un Audited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	1,191.90	827.96
Adjustments for:		
Depreciation and amortisation	295.72	186.36
(Gain)/Loss on disposal of property, plant and equipment	1.73	(1.07)
Provision for Income tax	366.95	330.11
Gratuity Provision Expense	19.07	11.00
Finance Cost	132.30	46.17
Interest Income	(121.88)	(8.07)
Operating profit before working capital changes	1,885.79	1,392.46
Adjustment for (increase) / decrease in operating assets		
Trade receivables	12.78	(778.80)
Loans & Advances	(180.00)	-
Other financial assets	(250.12)	(56.27)
Inventories	(34.60)	(16.62)
Other assets	(1,112.32)	(1,196.83)
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	(555.86)	(90.46)
Other financial liabilities	(12.95)	(10.89)
Other Liabilities	497.83	(18.72)
Provisions	181.59	8.58
Cash generated from operations	432.14	(767.55)
Income tax paid (net)	(390.46)	31.24
Net cash generated by operating activities	41.68	(736.31)
CASH FLOWS FROM INVESTING ACTIVITIES		
Bank deposits placed	2,294.93	(85.00)
Purchase of investments carried at amortised cost	(325.71)	-
Purchase of property, plant and equipment	(623.13)	(17.11)
Purchase of Goodwill	(1,668.55)	-
Interest received	121.88	8.07
Net cash (used in) / generated by investing activities	(200.58)	(94.04)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(42.64)	(17.08)
Proceeds from short term borrowings	216.61	1,074.10
Proceeds from long term borrowings	(58.72)	(40.92)
Finance cost	(132.30)	(46.17)
Issue of Equity Shares	0.44	-
Other Equity	0.52	-
Non controlling interests	(0.68)	(50.60)
Share Issue Expenses	(3.06)	-
Net cash used in financing activities	(19.83)	919.33
Net increase / (decrease) in cash and cash equivalents	(178.73)	88.98
Cash and cash equivalents at the beginning of the year	1,328.23	259.61
Cash and cash equivalents due to business acquisition	61.55	-
Cash and cash equivalents at the end of the year	**1,211.05**	**348.59**

For and on behalf of Board of Directors.
GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

Dr Pragnesh Y Bharpoda
Managing Director
DIN: 01033141

Place: Vadodara
Date: 04/11/2026

Gujarat Kidney And Super Speciality Limited

GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

Notes to the Consolidated Financial Result for the period ended on 30 September 2026

1 The Above Consolidated Quarterly Unaudited Financial Results of M/s. Gujarat Kidney & Superspeciality Limited for the quarter have been reviewed and recommended by the Audit Committee and the same has been approved by the Board of Directors of the Company at its meeting held on 04.11.2026. This Results have been subjected to limited Review by the statutory Auditor of the company M/s Y M Shah & Co. who have issued unmodified limited review report.

2 These Consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 - Interim Financial Reporting, as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and in compliance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India

3 As the Company's business activity falls within a single primary business segment, the disclosure requirements as per Ind-AS 108 "operating segments" are not applicable.

4 The Earing Per Shares has been computed in accordance with Indian Accounting Standard on Earing Per Shares (IND AS 33).

5 This statement is prepared as per Indian Accounting Standards (IND AS) notified under section 133 under Companies Act, 2013 read with Companies Act 2015 (Indian Accounting Standard Rules) as ammended and as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

6 Previous period's / year figures have been regrouped / rearranged wherever consider necessary to confirm to the current period's / year classification.

For and on behalf of Board of Directors,
GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

Gujarat Kidney And Superspeciality Limited

Dr Pragnesh Y Bharpoda
Managing Director
DIN: 01033141

Place: Vadodara
Date: 04/11/2026

Y. M. SHAH & CO.
CHARTERED ACCOUNTANTS
345, Third Floor, Tower A, Atlantis K -10, Opp. Reliance Centro, Sarabhai Main Road, Vadodara -390007.
Ph.: (O) 0265- 4009393, M: 98253 21493 • E-mail : shilp_yog@hotmail.com • Website : www.caymshah.in

Independent Auditor's Review Report on the Quarter Ended Un-Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of

Gujarat Kidney And Superspeciality Limited.

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Gujarat Kidney And Superspeciality Limited** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income (net) of its associates and joint ventures for the 2nd quarter and six months ended 30th September 2026 (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. A review of interim financial information consists of making inquiries, primarily of the Parent's personnel responsible for financial and accounting matters, and analytical procedures and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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 circular issued by the SEBI under Regulation 33(8) of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Company	Relationship
Gujarat Surgical Hospital	Entity under Control
Surya Hospital and ICU	Entity under Control
Raj Palmland Hospital Private Limited	Subsidiary
Harmony Medicare Private Ltd	Subsidiary
Parekh Hospital Private Ltd	Subsidiary
Patel Multispeciality Hospital And ICU	Entity under Control
Patel Pharmacy	Entity under Control
Blue Tree Clinic LLC	Subsidiary

Y. M. SHAH & CO. BARODA F.NO. 114124W CHARTERED ACCOUNTANTS

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CHARTERED ACCOUNTANTS
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5. Based on our review conducted and procedures performed as stated above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

6. We did not review the interim financial results/financial information of 4 subsidiaries and 4 Entities under control included in the consolidated unaudited financial results. These interim financial results/financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amount and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

Date: 05-11-2026

Place: Vadodara

Y. M. SHAH & CO. CHARTERED ACCOUNTANTS BARODA F.NO. 114124W

FOR Y. M. SHAH & Co.
Chartered Accountants
F. R. No.: 114124W

Yogesh Shah
Partner
M. No. 044305
UDIN: 26044305RSKLRU4542