Gujarat Kidney And Superspeciality Limited

Date: 14th August, 2026

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

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: 544666
ISIN : INE0V0W01025

Subject: Statement of Deviation or Variation for the First Quarter and Three Months' period ended on June 30, 2026
Ref: Fund raised by issue of Equity Shares by way of Initial Public Offer

Dear Sir,

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with SEBI circular no. CIR/CFD/CMD1/162/2019 dated December 24, 2019, we hereby confirm that during the first Quarter and three months' period ended on June 30, 2026, there was no deviation and approved variations in the utilization of proceeds of IPO from the objects stated in the Prospectus dated 24th December, 2025.

A statement of deviation or variation for the First Quarter and Three months' period ended on June 30, 2026, duly reviewed by the Audit Committee of the Company at its meeting held on 14th August 2026 is enclosed herewith.

Please take on record of the aforesaid documents.

Yours Faithfully,

For GUJARAT KIDNEY AND SUPER SPECIALITY LIMITED.

Name: Pragnesh Bharpoda
Designation: Managing Director
(DIN:01033141)

Statement of Deviation / Variation in utilization of funds raised

Name of listed entity	Gujarat Kidney And Superspeciality Limited Formerly known as Gujarat Kidney and Superspeciality Private Limited/ previously known as Vihaan Medicare Private Limited
Mode of Fund Raising	IPO-Public Issue
Date of Raising Funds	24.12.2025
Amount Raised	Rs 250.80 Cr
Report filed for Quarter ended	June 30, 2026
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	Brickwork Ratings India Private Limited
Is there a Deviation / Variation in use of funds raised	Variation
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Yes
If Yes, Date of shareholder Approval	25.04.2026
Explanation for the Deviation / Variation	Variation is approved by shareholders through Special Resolution passed by Postal Ballot
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Objects for which funds have been raised and where there has been a deviation, in the following table

Original Object	Modified Object, if any	Original Allocation (in ₹ Cr)	Modified allocation, if any	Funds Utilized (in ₹ Cr)	Amount of Deviation / Variation for the quarter according to applicable object (in ₹ Cr)	Un Utilized Amount (in ₹ Cr) as on 01.07.2026
Proposed acquisition of Parekh Hospital at Ahmedabad	NA	77.00	NA	77.00	NA	0
Part-payment of purchase consideration for the already acquired "Ashwini Medical Centre"	NA	12.40	NA	12.40	NA	0

Acquisition of additional shareholding in our subsidiary namely "Harmony Medicare Private Limited" at Bharuch	NA	10.78	NA	10.78	NA	0
Funding of capital expenditure requirements of our Company towards setting up of a new hospital in Vadodara	Healthcare expansion aligned with the company's main IPO object, including development and operation of Mult speciality hospital project in Bharuch through a newly incorporated private company	30.10	NA	4.95	NA	25.15
Buying robotics equipment for our hospital Gujarat Kidney & Super Speciality hospital at Vadodara location	Setting up and Operating Dialysis services through deployment of Dialysis machine and Digital patient Monitoring solution by way of collaborating with Lord's Mark Industries Limited	6.83	NA	6.83	NA	0
Full or part repayment and/or prepayment of certain outstanding secured borrowings availed by our Company	NA	1.20	NA	1.20	NA	0
Funding inorganic growth through unidentified acquisitions and General Corporate Purposes	NA	87.44	NA	74.82	NA	12.62
Issue Expenses	NA	25.05	NA	24.63	NA	0.42