



Date: 19-03-2026

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

Dear Sir/Madam

Sub: Outcome of Board meeting held on today i.e. on 19th March, 2026, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In reference to the captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e., **Thursday, March 19, 2026**, at the Registered Office of the Company, which was commenced at 05:15 P.M. and concluded at 06:15 P.M. has inter-alia considered and approved the following:

1. Appointment of Mr. Dharmendra Bhaliya, Practicing Company Secretary, Vadodara, as a Secretarial Auditor of the Company to conduct the Secretarial audit of the Company for the Financial Year 2025-26.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFDPoD-2/CIR/P/2024/185 dated December 31, 2024 is enclosed as **Annexure A**.

2. Appointment of Mr. Siddharth Atulbhai Shah, Chartered Accountant (FRN.-157167W) as an Internal Auditor of the Company for the Financial Year 2025-26.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFDPoD-2/CIR/P/2024/185 dated December 31, 2024 is enclosed as **Annexure B**.

Gujarat Kidney And Superspeciality Limited

Formerly known as Gujarat Kidney And Superspeciality Private Limited / Previously known as Vihaan Medicare Private Limited

CIN : U85300GJ2019PLC111559

Reg. Office : Plot No.1, City Survey No 1537/A, Gokak Mill Compound, Jetalpur Road, Alkapuri,
Vadodara - 390020, Gujarat, India. E-mail : info@gujaratsuperspecialityhospital.com / www.gujaratsuperspecialityhospital.com

For Appointment Please Dial ☎ 0265 - 2984 800 / +91 96870 79991



3. Approval of Postal Ballot Notice.

The Board approved the Notice of Postal Ballot, including the Explanatory Statement, for seeking Members' approval in respect of the various matters, and authorised the Managing Director and Company Secretary to issue the same and take all necessary actions in this regard.

4. Ratification and confirmation of the Action taken in the Board Meeting held on 14th February, 2026.

The Board hereby takes note that a meeting of the Board of Directors was duly convened and held on 14th February 2026, wherein the matters relating to financial results were discussed and approved, and the same was duly signed by the authorized signatories. However, due to an inadvertent misunderstanding regarding the applicability of SEBI (LODR) Regulations, 2015, in light of the Company's listing date being 30th December 2025, the said proceedings were not formally recorded in the minutes of the meeting nor submitted to the Stock Exchanges. The Board hereby ratifies and confirms the actions taken in the said meeting held on 14th February 2026. Copy of the said financial results were already submitted to the stock exchange vide letter dated 13th March 2026. We hereby resubmit the same with correction of some typographical error. Copy of the same is enclosed at Annexure C.

We request you to please take the above information on your records.

For Gujarat Kidney and Super Speciality Limited

Niki Tiwari
Company secretary & Compliance Officer
Membership No. 45550
Encl: as above



Gujarat Kidney And Superspeciality Limited

Formerly known as Gujarat Kidney And Superspeciality Private Limited / Previously known as Vihaan Medicare Private Limited

CIN : U85300GJ2019PLC111559

Reg. Office : Plot No.1, City Survey No 1537/A, Gokak Mill Compound, Jetalpur Road, Alkapuri,
Vadodara - 390020, Gujarat, India. E-mail : gujaratkidneyhospital1@gmail.com / www.gujaratsuperspecialityhospital.com

For Appointment Please Dial ☎ 0265 - 2984 800 / +91 96870 79991

Annexure -A

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD- PoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD- 2/CIR/P/2024/185 dated December 31, 2024.

1. Appointment of Secretarial Auditor

| Sr.No. | Details of the event that need to be provided | Information of Such events |
|--------|---|---|
| 1 | Name of the Secretarial Auditor | Mr.Dharmendra Bhaliya |
| 2 | Reason for change viz. appointment, resignation, removal, death or otherwise; | Appointment as Secretarial Auditor of the Company for the Financial Year 2025-26 |
| 3 | Date of Appointment/Re-appointment/cessation (as applicable) & Term of Appointment/Re-appointment | 19 th March,2026 For Conducting Secretarial Audit of the Company for the Financial year 2025-26. |
| 4 | Brief Profile | He is an Associate member of Institute of Company Secretaries of India ("ICSI") and also done masters in commerce & Law graduate. Presently working as Practising Company Secretary and working in the field of Corporate Laws such as Companies Act,2013, SEBI Act & its Regulations, Foreign Exchange Management Act,1999 ("FEMA") etc. He has an experience of around 5 years in dealing of various corporate laws. He is holding valid peer review certificate issued by Institute of Company Secretaries of India. |
| 5 | Disclosure of relationships between directors (in case of appointment of a director) | Not applicable |
| 6 | Information as required pursuant to BSE Circular No.LIST/COMP/14/2018-19 | Not Applicable |

Annexure-B

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD- PoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024

2. Appointment of Internal Auditor

| Sr.No. | Details of the event that need to be provided | Information of Such events |
|--------|--|---|
| 1 | Name of the Internal Auditor | Mr. Siddharth Atulbhai Shah |
| 2 | Reason for change viz. appointment, resignation, removal, death or otherwise; | Appointment as Internal Auditor of the Company for the Financial Year 2025-26 |
| 3 | Date of Appointment/Reappointment/cessation (as applicable) & Term of Appointment/Re-appointment | 19 th March,2026 For Conducting Internal Audit of the Company for the Financial year 2025-26. |

| | | |
|---|--|--|
| 4 | Brief Profile | He is an Associate member of Institute of Chartered Accountant of India ("ICAI"). He has an experience of around 7 years in Assurance, Internal Audit,IFC Forensic & Fraud Risk.He holdcertificates of Forensic Accounting & Fraud Detection (ICAI)Alternative Dispute Resolution (ADR) - Arbitration, Mediation&Conciliation Concurrent Bank Audit Certification (ICAI) |
| 5 | Disclosure of relationships between directors (in case of appointment of a director) | Not applicable |
| 6 | Information as required pursuant to BSE Circular No.LIST/COMP/14/2018-19 | Not Applicable |

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To The Board of Directors of

Gujarat Kidney And Super Speciality Limited.

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Gujarat Kidney And Super Speciality Limited (the "Company") for the 2nd quarter and six months ended 30th September 2025 (the "Statement"), 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. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 Company'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.
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) 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.

Date: 14-02-2026

Place: Vadodara

FOR Y. M. SHAH & Co.

Chartered Accountants

F. R. No.: 114124W



Harsh Shah
Partner

M. No. 188123

UDIN: 26188123TNPNTV1896

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

Rs. in Lacs

| Sr No | Particulars | Quarter Ended | | | Half year ended | | Year Ended |
|-------|--|-------------------|--------------|-------------------|-------------------|-------------------|---------------|
| | | 30 September 2025 | 30 June 2025 | 30 September 2024 | 30 September 2025 | 30 September 2024 | 31 March 2025 |
| | | Un Audited | Un Audited | Un Audited | Un Audited | Un Audited | Audited |
| I | Income | | | | | | |
| | Revenue From Operations | 964.26 | 1,144.99 | 941.00 | 2,109.25 | 1,867.05 | 3,516.70 |
| | Other Income | 1.51 | 0.15 | 4.45 | 1.66 | 5.11 | 11.41 |
| | Total Income (I) | 965.77 | 1,145.14 | 945.45 | 2,110.91 | 1,872.16 | 3,528.11 |
| II | Expenses | | | | | | |
| | Cost of materials consumed | 113.50 | 124.61 | 83.45 | 238.11 | 136.55 | 373.55 |
| | Employee benefits expense | 133.54 | 136.95 | 173.25 | 270.49 | 341.01 | 652.78 |
| | Finance costs | 23.33 | 12.69 | 16.28 | 36.02 | 31.57 | 53.11 |
| | Depreciation and amortization expense | 75.49 | 79.78 | 73.88 | 155.27 | 151.39 | 292.65 |
| | Other expenses | 307.47 | 250.86 | 198.20 | 558.33 | 455.64 | 946.35 |
| | Total expenses (II) | 653.33 | 604.89 | 545.06 | 1,258.22 | 1,116.16 | 2,318.44 |
| III | Profit/(loss) before tax (I-II) | 312.44 | 540.25 | 400.39 | 852.69 | 756.00 | 1,209.67 |
| IV | Tax expense | | | | | | |
| | Current tax | 86.20 | 155.37 | 110.67 | 241.57 | 211.40 | 338.04 |
| | Deferred tax | (3.88) | (5.10) | (6.01) | (8.98) | (18.53) | (53.40) |
| | Prior period tax | - | - | - | - | - | 14.13 |
| | Total Tax expense (IV) | 82.32 | 150.27 | 104.66 | 232.59 | 192.87 | 298.77 |
| V | Profit/(loss) after tax for the period (III-IV) | 230.12 | 389.98 | 295.73 | 620.10 | 563.13 | 910.90 |
| VI | Other Comprehensive Income | | | | | | |
| | Items that will not be reclassified to profit or loss | 2.76 | 1.45 | 1.80 | 4.21 | 3.59 | 13.67 |
| | Income tax relating to items that will not be reclassified to profit or loss | (0.70) | (0.36) | (0.45) | (1.06) | (0.90) | (3.44) |
| | Total Other Comprehensive Income (VI) | 2.06 | 1.09 | 1.35 | 3.15 | 2.69 | 10.23 |



P. J. Bhatt

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

Rs. in Lacs

| Sr No | Particulars | Quarter Ended | | | Half year ended | | Year Ended |
|-------|--|-------------------|--------------|-------------------|-------------------|-------------------|---------------|
| | | 30 September 2025 | 30 June 2025 | 30 September 2024 | 30 September 2025 | 30 September 2024 | 31 March 2025 |
| | | Un Audited | Un Audited | Un Audited | Un Audited | Un Audited | Audited |
| VII | Total Comprehensive Income for the period (V+VI) | 232.18 | 391.07 | 297.08 | 623.25 | 565.82 | 921.13 |
| VIII | Earnings per equity share | | | | | | |
| | Basic | 0.45 | 0.69 | 0.65 | 1.22 | 1.24 | 1.79 |
| | Diluted | 0.45 | 0.69 | 0.65 | 1.22 | 1.24 | 1.79 |

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


Dr Pragmesh Y Bharpoda
Managing Director
DIN: 01033141



Place: Vadodara
Date: 14/02/2026

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 Assets and Liabilities as at 30 September 2025

Rs. in Lacs

| Particulars | Period Ended | Year Ended |
|---|---------------------------------|--------------------------|
| | 30 September 2025 Un Audited | 31 March 2025 Audited |
| ASSETS | | |
| Non-current assets | | |
| Property, Plant and Equipment | 1,693.05 | 1,806.32 |
| Right of Use Assets | 300.08 | 322.40 |
| Goodwill | 713.09 | 713.09 |
| Financial Assets | | |
| Investments | 151.45 | 151.45 |
| Other financial assets | 6.53 | 6.21 |
| Deferred tax assets, net | 60.52 | 52.60 |
| Other non current assets | 6.04 | 6.48 |
| Total Non-current Assets | 2,930.76 | 3,058.55 |
| Current assets | | |
| Inventories | 84.15 | 67.54 |
| Financial Assets | | |
| Trade receivables | 1,862.59 | 1,279.91 |
| Cash and cash equivalents | 237.30 | 169.80 |
| Bank balances | 106.01 | 21.01 |
| Current Tax Assets, net | - | - |
| Other current assets | 1,473.21 | 310.42 |
| Total Current Assets | 3,763.26 | 1,848.68 |
| Total Assets | 6,694.02 | 4,907.23 |
| EQUITY and LIABILITIES | | |
| Equity Share Capital | 1,136.87 | 1,136.87 |
| Other Equity | 2,027.94 | 1,404.69 |
| Total Equity | 3,164.81 | 2,541.56 |
| Non-current liabilities | | |
| Financial Liabilities | | |
| Borrowings | 94.10 | 113.37 |
| Lease liabilities | 296.58 | 311.60 |
| Other financial liabilities | 57.25 | - |
| Provisions | 30.86 | 24.00 |
| Total Non-current liabilities | 478.79 | 448.97 |
| Current liabilities | | |
| Financial Liabilities | | |
| Borrowings | 1,270.71 | 95.53 |
| Lease liabilities | 29.33 | 27.90 |
| Trade Payables | - | - |
| - total outstanding dues of micro enterprises and small enterprises | - | - |
| - total outstanding dues of others | 107.11 | 217.05 |
| Other financial liabilities | 1,261.44 | 1,330.05 |
| Other current liabilities | 67.75 | 98.27 |
| Provisions - current | 3.52 | 3.60 |
| Current Tax Liabilities, net | 310.56 | 144.29 |
| Total Current liabilities | 3,050.42 | 1,916.69 |
| Total liabilities | 3,529.21 | 2,365.66 |
| Total Equity and Liabilities | 6,694.02 | 4,907.23 |

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

Dr. Pragnesh Y. Bharpoda
Managing Director
DIN: 01033141Place: Vadodara
Date: 14/02/2026

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 2025

Rs. in Lacs

| Particulars | Half Year Ended | |
|--|-------------------|-------------------|
| | 30 September 2025 | 30 September 2024 |
| | Un Audited | Un Audited |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Profit for the year | 620.10 | 563.14 |
| Adjustments for: | | |
| Depreciation and amortisation | 155.27 | 151.39 |
| (Gain)/Loss on disposal of property, plant and equipment | (1.07) | - |
| Provision for Income tax | 232.59 | 192.87 |
| Finance Cost | 36.02 | 31.57 |
| Interest Income | (0.28) | (4.82) |
| Gratuity Provision Expense | 11.00 | 6.93 |
| Operating profit before working capital changes | 1,053.63 | 941.08 |
| Adjustment for (increase) / decrease in operating assets | | |
| Trade receivables | (583.91) | (568.14) |
| Other financial assets | (0.32) | (6.77) |
| Inventories | (16.62) | (10.61) |
| Other assets | (1,194.53) | 40.72 |
| Adjustment for (Increase) / decrease in operating liabilities | | |
| Trade payables | (101.74) | (39.28) |
| Other financial liabilities | (10.89) | - |
| Other Liabilities | (30.36) | 20.51 |
| Provisions | 6.79 | - |
| Cash generated from operations | (877.95) | 377.51 |
| Income tax paid (net) | 54.77 | (83.38) |
| Net cash generated by operating activities | (823.18) | 294.13 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Bank deposits placed | (85.00) | (220.22) |
| Purchase of property, plant and equipment | 1.36 | (50.56) |
| Purchase of other Investment | - | (151.45) |
| Interest received | 0.28 | 4.82 |
| Net cash (used in) / generated by investing activities | (83.36) | (417.41) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |

P. B. Ghosh
Gujarat Kidney And Super Speciality Limited

| | | |
|---|---------------|---------------|
| Repayment of lease liabilities | (13.61) | (10.92) |
| Proceeds from short term borrowings | 1,087.73 | 30.67 |
| Proceeds from long term borrowings | (64.06) | (16.74) |
| Finance cost | (36.02) | (31.57) |
| Issue of Equity Shares | - | 248.00 |
| Net cash used in financing activities | 974.04 | 219.44 |
| Net increase / (decrease) in cash and cash equivalents | 67.50 | 96.16 |
| Cash and cash equivalents at the beginning of the year | 169.80 | 97.04 |
| Exchange gain loss on Cash and cash equivalents | - | - |
| Cash and cash equivalents at the end of the year | 237.30 | 193.20 |

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

P. J. Bharpoda

Dr Pragnesh Y Bharpoda
 Managing Director
 DIN: 01033141

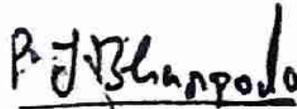


Place: Vadodara
 Date: 14/02/2026

Notes to the Standalone Financial Result for the period ended on 31 March 2025

- 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 14.02.2026. 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 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, namely dealing in Trading of Pharma Goods, 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



Dr Pragnesh Y Bharpoda
Managing Director
DIN: 01033141

Place: Vadodara
Date: 14/02/2026



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

To The Board of Directors of

Gujarat Kidney And Super Speciality Limited.

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Gujarat Kidney And Super Speciality 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 2025 (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 |



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 1 subsidiaries and 2 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.

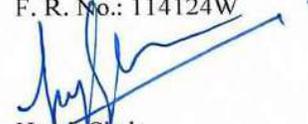
Our conclusion on the Statement is not modified in respect of these matters.

Date: 14-02-2026

Place: Vadodara



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



Harsh Shah
Partner
M. No. 188123
UDIN: 26188123HTWMXB2299

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 2025

Rs. in Lacs

| Particulars | Period Ended | Year Ended |
|--------------------------------------|---------------------------------|--------------------------|
| | 30 September 2025 Un Audited | 31 March 2025 Audited |
| ASSETS | | |
| Non-current assets | 1,854.84 | 1,977.03 |
| Property, Plant and Equipment | 375.38 | 411.11 |
| Right of Use Assets | 713.09 | 713.09 |
| Goodwill | - | - |
| Financial Assets | - | 151.45 |
| Investments | 178.83 | 21.11 |
| Other financial assets | 72.41 | 67.67 |
| Deferred tax assets, net | 8.57 | 9.21 |
| Other non current assets | - | - |
| Total Non-current Assets | 3,203.12 | 3,350.67 |
| Current assets | 84.15 | 67.54 |
| Inventories | - | - |
| Financial Assets | 2,290.23 | 1,515.52 |
| Trade receivables | 348.61 | 259.60 |
| Cash and cash equivalents | 106.01 | 21.01 |
| Bank balances | 50.92 | 0.92 |
| Other financial assets | - | - |
| Current Tax Assets, net | 1,484.51 | 319.21 |
| Other current assets | - | - |
| Total Current Assets | 4,364.43 | 2,183.80 |
| Total Assets | 7,567.55 | 5,534.47 |
| EQUITY and LIABILITIES | | |
| Equity Share Capital | 1,136.87 | 1,136.87 |
| Other Equity | 2,212.77 | 1,456.75 |
| Total Equity | 3,349.64 | 2,593.62 |
| Non Controlling Interest | 165.32 | 119.02 |
| Non-current liabilities | | |
| Financial Liabilities | 218.29 | 214.41 |
| Borrowings | 364.43 | 388.44 |
| Lease liabilities | 62.25 | 5.00 |
| Other financial liabilities | 53.80 | 44.83 |
| Provisions | - | - |
| Total Non-current liabilities | 698.77 | 652.68 |
| Current liabilities | | |
| Financial Liabilities | 1,318.81 | 173.60 |
| Borrowings | 51.67 | 54.46 |
| Lease liabilities | - | - |

| Particulars | Period Ended | Year Ended |
|---|------------------------------------|--------------------------|
| | 30 September 2025 Un Audited | 31 March 2025 Audited |
| Trade Payables | | |
| - total outstanding dues of micro enterprises and small enterprises | - | - |
| - total outstanding dues of others | 226.05 | 324.72 |
| Other financial liabilities | 1,261.44 | 1,330.05 |
| Other current liabilities | 107.09 | 127.52 |
| Provisions - current | 4.03 | 4.41 |
| Current Tax Liabilities, net | 384.73 | 154.39 |
| Total Current liabilities | 3,353.82 | 2,169.15 |
| Total liabilities | 4,052.59 | 2,821.83 |
| Total Equity and Liabilities | 7,567.55 | 5,534.47 |

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

P. J. Bhargava

Dr Pragnesh Y Bharpoda
Managing Director
DIN: 01033141



Place: Vadodara
Date: 14/02/2026

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 Consolidated Financial Result for the Quarter & Half Year ended on 30 September 2025

Rs. in Lacs

| Sr No | Particulars | Quarter Ended | | | Half year ended | | Year Ended |
|-------|--|-------------------|-----------------|-------------------|-------------------|-------------------|-----------------|
| | | 30 September 2025 | 30 June 2025 | 30 September 2024 | 30 September 2025 | 30 September 2024 | |
| | | Un Audited | Un Audited | Un Audited | Un Audited | Audited | |
| I | Income | | | | | | |
| | Revenue From Operations | 1,292.88 | 1,526.02 | 941.00 | 2,818.90 | 1,867.05 | 4,024.21 |
| | Other Income | 8.79 | 0.83 | 4.45 | 9.62 | 5.11 | 15.49 |
| | Total Income (I) | 1,301.67 | 1,526.85 | 945.45 | 2,828.52 | 1,872.16 | 4,039.70 |
| II | Expenses | | | | | | |
| | Cost of materials consumed | 130.10 | 139.11 | 83.45 | 269.21 | 136.55 | 396.34 |
| | Employee benefits expense | 222.63 | 208.23 | 173.25 | 430.86 | 341.01 | 835.29 |
| | Finance costs | 28.10 | 18.07 | 16.28 | 46.17 | 31.57 | 64.63 |
| | Depreciation and amortization expense | 89.95 | 96.41 | 73.88 | 186.36 | 151.39 | 329.04 |
| | Other expenses | 427.83 | 316.12 | 198.20 | 743.95 | 455.64 | 1,137.88 |
| | Total expenses (II) | 898.61 | 777.94 | 545.06 | 1,676.55 | 1,116.16 | 2,763.18 |
| III | Profit/(loss) before tax (I-II) | 403.06 | 748.91 | 400.39 | 1,151.97 | 756.00 | 1,276.52 |
| IV | Tax expense | | | | | | |
| | Current tax | 116.01 | 214.10 | 110.67 | 330.11 | 211.40 | 367.21 |
| | Deferred tax | (0.59) | (5.51) | (6.01) | (6.10) | (18.53) | (54.76) |
| | Prior period tax | | | | | | 14.13 |
| | Total Tax expense (IV) | 115.42 | 208.59 | 104.66 | 324.01 | 192.87 | 326.58 |
| V | Profit/(loss) after tax for the period (III-IV) | 287.64 | 540.32 | 295.73 | 827.96 | 563.13 | 949.94 |
| VI | Other Comprehensive Income | | | | | | |
| | Items that will not be reclassified to profit or loss | 4.78 | 0.74 | 24.45 | 5.52 | 26.24 | 33.70 |
| | Income tax relating to items that will not be reclassified to profit or loss | (1.32) | (0.19) | (0.45) | (1.51) | (0.90) | (2.78) |
| | Total Other Comprehensive Income (VI) | 3.46 | 0.55 | 24.00 | 4.01 | 25.34 | 30.92 |
| VII | Total Comprehensive Income for the period (V+VI) | 291.10 | 540.87 | 319.73 | 831.97 | 588.47 | 980.86 |
| VIII | Profit/(loss) after tax for the period (III-IV) attributable to: -Owners of the company | 266.87 | 484.48 | 295.73 | 751.35 | 563.14 | 941.31 |

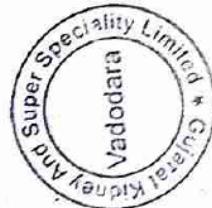
| Sr No | Particulars | Quarter Ended | | | Half year ended | | Year Ended | |
|-------|--|-------------------|------------|-------------------|-----------------|---------------|------------|---------|
| | | 30 September 2025 | | 30 September 2024 | | 31 March 2025 | | |
| | | Un Audited | Un Audited | Un Audited | Un Audited | Un Audited | | Audited |
| | -Non-Controlling Interests | 20.77 | 55.85 | - | 76.62 | - | 8.63 | |
| | | 287.64 | 540.33 | 295.73 | 827.97 | 563.14 | 949.94 | |
| IX | Total Other Comprehensive Income (NI) attributable to: | | | | | | | |
| | -Owners of the company | 3.32 | 0.84 | 24.00 | 4.16 | 25.34 | 31.88 | |
| | -Non-Controlling Interests | 0.14 | (0.29) | - | (0.15) | - | (0.96) | |
| X | Total Comprehensive Income for the period (V+VI) attributable to: | | | | | | | |
| | -Owners of the company | 3.46 | 0.55 | 24.00 | 4.01 | 25.34 | 30.92 | |
| | -Non-Controlling Interests | 270.20 | 485.32 | 319.73 | 755.52 | 588.48 | 973.19 | |
| | | 20.90 | 55.55 | - | 76.46 | - | 7.67 | |
| | | 291.10 | 540.87 | 319.73 | 831.97 | 588.48 | 980.86 | |
| XI | Details of Equity Share Capital | | | | | | | |
| | Paid-Up Equity Share Capital | | | | | | | |
| | Face Value of Equity Share Capital (Per Value) | | | | | | | |
| | Other Equity | | | | | | | |
| XI | Earnings per equity share | | | | | | | |
| | Basic | 0.52 | 0.85 | 0.65 | 1.47 | 1.24 | 1.85 | |
| | Diluted | 0.52 | 0.85 | 0.65 | 1.47 | 1.24 | 1.85 | |

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

P. D. Bhargava

Dr Pragnesh Y Bharpoda
 Managing Director
 DIN: 01033141

Place: Vadodara
 Date: 14/02/2026



GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

CIN: U85300GJ2019PLC111559

Address. Plot No.1 city survey no 1573/A, Jetalpur Road, Gokak Mill Compound,
Alkapuri, Vadodara - 390020Statement of unaudited Consolidated Cash Flow Statement for the period ended on
30 September 2025

Rs. in Lacs

| Particulars | Half Year Ended | |
|--|----------------------|----------------------|
| | 30 September 2025 | 30 September 2024 |
| | Un Audited | Un Audited |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Profit for the year | 827.96 | 563.14 |
| Adjustments for: | | |
| Depreciation and amortisation | 186.36 | 151.39 |
| (Gain)/Loss on disposal of property, plant and equipment | (1.07) | - |
| Provision for Income tax | 330.11 | 192.87 |
| Finance Cost | 46.17 | 31.57 |
| Interest Income | (8.07) | (4.82) |
| Gratuity Provision Expense | 11.00 | 6.93 |
| Operating profit before working capital changes | 1,392.46 | 941.08 |
| Adjustment for (increase) / decrease in operating assets | | |
| Trade receivables | (778.80) | (568.14) |
| Other financial assets | (56.27) | (6.77) |
| Inventories | (16.62) | (10.61) |
| Other assets | (1,196.83) | 40.72 |
| Adjustment for (increase) / decrease in operating liabilities | | |
| Trade payables | (90.46) | (39.28) |
| Other financial liabilities | (10.89) | - |
| Other Liabilities | (18.72) | 20.51 |
| Provisions | 8.58 | - |
| Cash generated from operations | (767.55) | 377.51 |
| Income tax paid (net) | 31.24 | (83.38) |
| Net cash generated by operating activities | (736.31) | 294.13 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Bank deposits placed | (85.00) | (220.22) |
| Purchase of property, plant and equipment | (17.11) | (50.56) |
| Purchase of other Investment | - | (151.45) |
| Interest received | 8.07 | 4.82 |
| Net cash (used in) / generated by investing activities | (94.04) | (417.41) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Repayment of lease liabilities | (17.08) | (10.92) |
| Proceeds from short term borrowings | 1,074.10 | 30.67 |
| Proceeds from long term borrowings | (40.92) | (16.74) |
| Finance cost | (46.17) | (31.57) |
| Non Controlling Interest | (50.60) | - |

| Particulars | Half Year Ended | |
|--|----------------------|----------------------|
| | 30 September 2025 | 30 September 2024 |
| | Un Audited | Un Audited |
| Issue of Equity Shares | - | 248.00 |
| Net cash used in financing activities | 919.33 | 219.44 |
| Net increase / (decrease) in cash and cash equivalents | 88.98 | 96.16 |
| Cash and cash equivalents at the beginning of the year | 259.61 | 97.04 |
| Cash and cash equivalents due to business acquisition | - | 229.34 |
| Cash and cash equivalents at the end of the year | 348.59 | 422.54 |

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

P. J. Bhargava

Dr Pragnesh Y Bhargava
Managing Director
DIN: 01033141

Place: Vadodara
Date: 14/02/2026



- 1 The Above Consolidated 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 14.02.2026. 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, namely dealing in Trading of Pharma Goods, the disclosure requirements as per Ind-AS 108 "operating segments" are not applicable.
- 4 The Earning Per Shares has been computed in accordance with Indian Accounting Standard on Earning 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.



Place: Vadodara
Date: 14/02/2026

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

A handwritten signature in black ink, appearing to read "Dr. Pragnesh Y. Bhargava".

Dr Pragnesh Y Bhargava
Managing Director
DIN: 01033141

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To The Board of Directors of

Gujarat Kidney And Super Speciality Limited.

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Gujarat Kidney And Super Speciality Limited (the "Company") for the 2nd quarter and six months ended 30th September 2025 (the "Statement"), 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. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 Company'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.
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) 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.

Date: 14-02-2026

Place: Vadodara

FOR Y. M. SHAH & Co.

Chartered Accountants

F. R. No.: 114124W



Harsh Shah

Partner

M. No. 188123

UDIN: 26188123TNPNTV1896

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

To The Board of Directors of

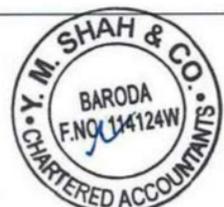
Gujarat Kidney And Super Speciality Limited.

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Gujarat Kidney And Super Speciality 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 2025 (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 |



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 1 subsidiaries and 2 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.

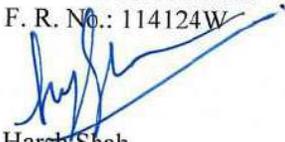
Our conclusion on the Statement is not modified in respect of these matters.

Date: 14-02-2026

Place: Vadodara



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


Harsh Shah
Partner
M. No. 188123
UDIN: 26188123EQRAJX2521