



Date: 25-03-2026

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

Subject: Submission of Unaudited Financial Results for the second Quarter Ended September 30, 2025.

We uploaded Unaudited Financial Result of September 30, 2026 on 13th March, 2026 and XBRL on 14th March, 2026 on BSE and NSE websites. According to your mail on 23-03-2026 at 3:29 PM, we are reuploading again under the path:

Compliance > Announcements/Corporate Actions > Create announcement /Corporate Actions > Intimation type: Announcement > Regulation 30 Para A > Subject Outcome of board meeting > Type- Financial results.

This information will also be made available on the Company's website at: www.gujaratsuperspecialityhospital.com under announcement /intimation to Stock exchange tab.

You are requested to take the above information on record.

Thanking You.

For Gujarat Kidney and Super Speciality Limited

Niki Tiwari
Company secretary & Compliance Officer
Membership No.45550



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

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

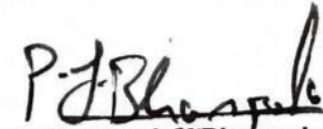
Address. Plot No.1 city survey no 1573/A, Jetalpur Road, Gokak Mill Compound, Alkapuri, Vadodara - 390020

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 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 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

Dr. J. Bhargava

Dr Pragnesh Y Bharpoda
 Managing Director
 DIN: 01033141

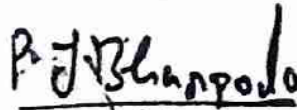


Place: Vadodara
 Date: 14/02/2026

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.

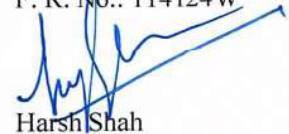
Our conclusion on the Statement is not modified in respect of these matters.

Date: 14-02-2026

Place: Vadodara



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



Handwritten signature in blue ink.

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		
Borrowings	218.29	214.41
Lease liabilities	364.43	388.44
Other financial liabilities	62.25	5.00
Provisions	53.80	44.83
Total Non-current liabilities	698.77	652.68
Current liabilities		
Financial Liabilities		
Borrowings	1,318.81	173.60
Lease liabilities	51.67	54.46

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	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

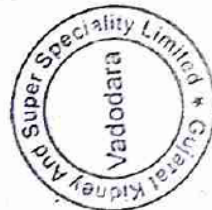
Sr No	Particulars	Quarter Ended			Half year ended		Year Ended	
		30 September 2025		30 September 2024		30 September 2024		
		Un Audited	Un Audited	Un Audited	Audited	Un Audited		Audited
	-Non-Controlling Interests	20.77	55.85	-	76.62	-	8.63	
		287.64	540.33	295.73	827.97	563.14	949.94	
IX	Total Other 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)	
		3.46	0.55	24.00	4.01	25.34	30.92	
X	Total Comprehensive Income for the period (V+VI) attributable to:							
	-Owners of the company	270.20	485.32	319.73	755.52	588.48	973.19	
	-Non-Controlling Interests	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							
	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


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

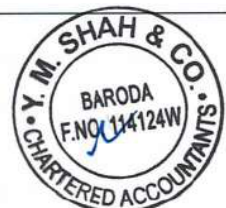
Gujarat Kidney And Super Speciality Limited.

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.

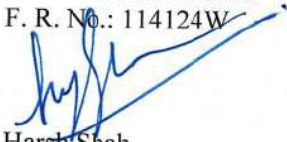
Our conclusion on the Statement is not modified in respect of these matters.

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