MEDISTEP HEALTHCARE LIMITED

CIN- U21009GJ2023PLC141841
Regd. Off: 05,S.NO-245/B,PLOT-19,T.PNR.A-ONE HOTEL, N.H.-8,NA, Narol, Ahmedabad, Ahmadabad City, Gujarat, India, 382405
Website: http://medistepphc.com
Email: medistephealthcare.ltd@gmail.com **Mo:** 8460768695

Date: 02.11.2026

To,
National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor |
Plot No. C/1, G Block Bandra - Kurla Complex
Bandra (E), Mumbai – 400051

Symbol: MEDISTEP
ISIN: INE0UOY01019

Subject: Outcome of the Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

In Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, this is to inform you that the Board of Directors of **Medistep Healthcare Limited** at their meeting held on **Monday, 02nd November, 2026** at the Registered Office of the Company situated at 05, S. No-245/B, Plot-19, T.P.S. 56, Free Way Trade Center, NR. A-One Hotel, N.H.-8, Narol Gam, Narol, Ahmedabad, Daskroi, Gujarat-382405 has inter alia, considered and approved the Standalone and Consolidated Unaudited Financial Results of the Company for the half year ended 30th September, 2026 along with Limited Review Report thereon.

Further, we enclose herewith a copy of the said Financial Results along with the Limited Review Report issued by the Statutory Auditors of the Company.

The meeting of Board of Directors commenced at 07:15 P.M. and concluded at 08:00 P.M.

You are requested to take the same on your record.

Thanking you,
Yours faithfully,

For and on behalf of
Medistep Healthcare Limited

GIRDHARI LAL PRAJAPAT
Digitally signed by GIRDHARI LAL PRAJAPAT
Date: 2026.11.02 20:55:17 +05'30'

Girdhari Lal Prajapat
Managing Director
DIN: 09513249

Encl. as above

MUKESH MISHRA & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results for the Half year ended 30th September 2026 of the Medistep Healthcare Limited pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Director of
Medistep Healthcare Limited,

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of **Medistep Healthcare Limited** ("the Company") for the half year ended on September 30, 2026, attached herewith being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI circulars applicable to entities listed on the SME Exchange.

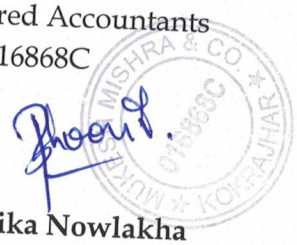
2. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognitions and measurement principal laid down in Accounting standard 25 "Interim financial Reporting", prescribed under section 133 of Companies Act 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review 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.

MUKESH MISHRA & CO. 016866C KOKRAJHAR

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 applicable accounting Standard and other recognized accounting practices and policies, 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 modified by SEBI circulars applicable to the SME Exchange, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Mukesh Mishra & Co**
Chartered Accountants
FRN: 016868C



Bhoomika Nowlakha
Partner
Membership No.: 431509
Date: November 02, 2026
Place: Ahmedabad

UDIN: 26431509MXMJZB2174

Medistep Healthcare Limited

CIN: U21009GJ2023PLC141841

Regd. Office : 05, S.No-245/B, Plot-19, T.P.S. 56, Free Way Trade Center, Nr. A-One Hotel, N.H.-8, Narol Gam, Narol, Ahmedabad, Daskroi, Gujarat, India, 382405

Website: www.medistephc.com Email: Info@ medistephc.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2026

Rs. In Lakhs

Sl.No	Particulars	Six months ended			Year ended	
		30-09-2026	31-03-2026	30-09-2025	31.03.2026	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	**Income**					
	a) Revenue from operations	3,737.34	3,576.22	3,506.88	7,083.10	4,965.48
	b) Other income	-	2.09	0.16	2.26	0.37
	Total income	**3,737.34**	**3,578.32**	**3,507.04**	**7,085.36**	**4,965.86**
2	**Expenses**					
	a) Purchase of stock in trade	3,230.63	3,083.51	2,591.75	5,675.26	3,533.60
	b) Cost of material consumed	461.33	277.76	714.56	992.32	842.59
	c) (Increase)/decrease in the inventories of work in progress & finished goods	(427.02)	(242.84)	(242.21)	(485.05)	(20.47)
	d) Employee benefits expense	12.16	11.33	12.63	23.97	24.97
	e) Finance cost	23.41	24.53	0.32	24.85	3.03
	f) Depreciation and amortisation expense	1.16	1.35	1.34	2.69	3.32
	g) Other expenses	17.51	20.15	31.64	51.79	25.05
	Total expenses	**3,319.18**	**3,175.80**	**3,110.03**	**6,285.83**	**4,412.09**
3	**Profit/(loss) before exceptional item & tax (1-2)**	**418.16**	**402.52**	**397.01**	**799.53**	**553.77**
4	Exceptional Items	-	-	-	-	-
5	**Profit/(loss) before tax (3-4)**	**418.16**	**402.52**	**397.01**	**799.53**	**553.77**
6	Tax expense	105.24	101.31	99.92	201.23	139.37
7	**Net Profit/(Loss) after tax (5-6)**	**312.92**	**301.21**	**297.09**	**598.30**	**414.40**
8	Paid-up Equity Share Captial (Face value of Rs.10/- each)	142.10	142.10	142.10	142.10	104.66
9	Other Equity (excluding revaluation reserve)				2,361.51	688.66
10	Earnings per share (of Rs.10 - each) Basic & Diluted (Rs.)	2.20	2.12	2.61	4.68	4.01

Notes:-

1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 2nd November, 2026.

2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard ("AS"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 The results for the half year ended September 30, 2026 are reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4 The Earning Per Share (EPS) have been computed in accordance with Accounting Standard on Earning Per Share (EPS).

5 As per the Accounting Standard - 17 on "Segment Reporting", the Company is primary engaged in a single business activity, and its operations are confined within India. Hence, there are no separate reportable business or geographical segments requiring disclosure in the financial statements.

During August 2026, the Holding Company incorporated a wholly owned subsidiary, namely Genicus Healthcare Private Limited. Consequently, the Company is required to prepare Consolidated Financial Statements in accordance with the applicable accounting standards and statutory requirements.

6 The company has issued 37,44,000 equity shares of Rs 10 each at a premium of Rs 33 each as fresh issue by way of public issue and get listed on EMERGE Platform of National Stock Exchange of India Limited on August 18, 2025. The Company has utilised proceeds from IPO as per the object clause of the prospectus as detailed below:

Rs. In Lakhs

S No.	Object of the Issue	Amount alloted for the object	Amount utilized till 30th September 2026	Amount unutilized till 30th September 2026	Deviation (if any)
a	Capital Expenditure Requirement	50.75	-	50.75	-
b	Working Capital Requirement	1,234.17	1,234.17	-	-
c	General corporate purpose	164.01	164.01	-	-
d	Public issue related expenses	160.99	160.99	-	-
	Total	**1,609.92**	**1,559.17**	**50.75**	-

7 The figures for the previous period/year have been regrouped / rearranged / reclassified wherever necessary.

For and on Behalf of
Medistep Healthcare Limited

Girdhari Lal Prajapat
Managing Director
DIN: 09513249
Date: November 02, 2026
Place: Ahmedabad

Medistep Healthcare Limited

CIN: U21009GJ2023PLC141841

Regd. Office : 05, S.No-245/B, Plot-19, T.P.S. 56, Free Way Trade Center, Nr. A-One Hotel, N.H.-8, Narol Gam, Narol, Ahmedabad, Daskroi, Gujarat, India, 382405

Website: www.medistephc.com Email: Info@medistephc.com

STATEMENT OF STANDALONE ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2026

Rs. In Lakhs

Particulars	Standalone	
	As at 30.09.2026	As at 31.03.2026
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	1,420.95	1,420.95
b) Reserves and surplus	2,674.43	2,361.51
	4,095.39	**3,782.46**
2 Non-current liabilities		
a) Long-term provisions	2.66	2.46
	2.66	**2.46**
3 Current liabilities		
a) Short-Term Borrowings	512.39	518.13
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	766.44	364.99
c) Other current habillities	17.73	19.24
d) Short-term provisions	448.97	342.43
	1,745.53	**1,244.79**
Total	**5,843.57**	**5,029.71**
Assets		
1 Non-current assets		
a) Property, plant and equipment		
(i) Property, plant and equipment	11.04	12.19
b) Deferred tax assets (Net)	1.00	0.90
c) Non-current investment	50.00	-
d) Other non-current assets	0.65	0.65
	62.69	**13.75**
2 Current assets		
a) Inventories	1,051.80	618.24
b) Trade receivables	4,141.54	3,938.59
c) Cash and bank balances	68.07	61.30
d) Short-term loans and advances	25.14	31.81
e) Other current assets	494.33	366.05
	5,780.88	**5,015.97**
Total	**5,843.57**	**5,029.71**

For and on Behalf of
Medistep Healthcare Limited

Girdhari Lal Prajapat
Managing Director
DIN: 09513249
Date: November 02, 2026
Place: Ahmedabad

Medistep Healthcare Limited

CIN: U21009GJ2023PLC141841

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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2026

Rs. In Lakhs

Particulars	For the half year ended 30.09.2026	For the year ended 31.03.2026
A. Cash flow from operating activities		
Profit/(loss) before tax	418.16	799.53
Adjustments for :		
Depreciation and amortisation expense	1.16	2.69
Interest expenses	23.41	24.85
Provision for long term employee benefits	0.20	0.24
Profit on Sales of Shares	-	(0.10)
	442.93	**827.21**
Changes in assets and liabilities		
Decrease /(Increase) in Inventories	(433.59)	(508.66)
Decrease / (Increase) in Trade Receivable	(202.95)	(1,927.10)
Decrease / (Increase) in Short Term Loans and Advances	6.67	(6.97)
Decrease / (Increase) in Other Assets	(128.28)	(358.34)
Increase / (Decrease) in Trade Payables	401.45	119.72
Increase / (Decrease) in Short Term Provisions	1.20	0.39
Increase / (Decrease) in Other Liabilities	(1.51)	5.21
Cash (used) /generated from operations	**85.92**	**(1,848.57)**
Taxes paid (net of refunds)	-	(99.17)
Net cash (used in)/from operating activities (A)	**85.92**	**(1,947.74)**
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment	-	(0.91)
Investment made	(50.00)	0.25
Net cash generated from/(used in) investing activities (B)	**(50.00)**	**(0.66)**
C. Cash flows from financing activities		
Interest & Finance Cost	(23.41)	(24.85)
Proceeds from issues of equity shares (net of issue expenses)	-	1,448.93
(Repayments) / proceeds of short term borrowings (net)	(5.73)	454.61
Net cash generated from/(used in) financing activities (C)	**(29.15)**	**1,878.69**
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	**6.77**	**(69.71)**
Cash and cash equivalents at the beginning of the year	61.30	131.01
Cash and cash equivalents at the end of the year	**68.07**	**61.30**
Cash and cash equivalents comprise of:		
Cash on hand	12.95	5.09
Balance with banks		
- in current accounts	55.12	56.21
Total	**68.07**	**61.30**

For and on Behalf of
Medistep Healthcare Limited

MEDISTEP HEALTHCARE LIMITED CIN: U21009GJ2023PLC141841

Girdhari Lal Prajapat
Managing Director
DIN: 09513249
Date: November 02, 2026
Place: Ahmedabad

MUKESH MISHRA & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results for the Half year ended 30th September 2026 of the Medistep Healthcare Limited pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Director of
Medistep Healthcare Limited,

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **Medistep Healthcare Limited** ("the Company") and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the half year ended on September 30, 2026, attached herewith being submitted by the Holding Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI circulars applicable to entities listed on the SME Exchange.

2. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognitions and measurement principal laid down in Accounting standard 25 "Interim financial Reporting", prescribed under section 133 of Companies Act 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review 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 Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. We have not performed an audit and 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.

MUKESH MISHRA & CO. 016863C KOKRAJHAR

4. The statement includes results of the following entities:

Sr. No.	Name of Entity	Relation	Whether audited/ reviewed by another auditor
1.	Genicus Healthcare Pvt Ltd	Wholly owned subsidiary	No

5. 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 applicable accounting Standard and other recognized accounting practices and policies, 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 modified by SEBI circulars applicable to the SME Exchange, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Mukesh Mishra & Co**
Chartered Accountants
FRN: 016868C

Bhoomika Nowlakha
Partner
Membership No.: 431509
Date: November 02, 2026
Place: Ahmedabad

UDIN: 26431509RCQJTR3340

Medistep Healthcare Limited

CIN: U21009GJ2023PLC141841

Regd. Office : 05, S.No-245/B, Plot-19, T.P.S. 56, Free Way Trade Center, Nr. A-One Hotel, N.H.-8, Narol Gam, Narol, Ahmedabad, Daskroi, Gujarat, India, 382405

Website: www.medistephc.com Email: Info@medistephc.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2026

Rs. In Lakhs

Sl.No	Particulars	Six months ended			Year ended	
		30-09-2026	31-03-2026	30-09-2025	31.03.2026	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	**Income**					
	a) Revenue from operations	3,737.34	3,576.22	3,506.88	7,083.10	4,965.48
	b) Other income	-	2.09	0.16	2.26	0.37
	Total income	**3,737.34**	**3,578.32**	**3,507.04**	**7,085.36**	**4,965.86**
2	**Expenses**					
	a) Purchase of stock in trade	3,230.63	3,083.51	2,591.75	5,675.26	3,533.60
	b) Cost of material consumed	461.33	277.76	714.56	992.32	842.59
	c) (Increase)/decrease in the inventories of work in progress & finished goods	(427.02)	(242.84)	(242.21)	(485.05)	(20.47)
	d) Employee benefits expense	12.16	11.33	12.63	23.97	24.97
	e) Finance cost	23.41	24.53	0.32	24.85	3.03
	f) Depreciation and amortisation expense	1.16	1.35	1.34	2.69	3.32
	g) Other expenses	20.09	20.15	31.64	51.79	25.05
	Total expenses	**3,321.76**	**3,175.80**	**3,110.03**	**6,285.83**	**4,412.09**
3	**Profit/(loss) before exceptional item & tax (1-2)**	**415.58**	**402.52**	**397.01**	**799.53**	**553.77**
4	Exceptional Items	-	-	-	-	-
5	**Profit/(loss) before tax (3-4)**	**415.58**	**402.52**	**397.01**	**799.53**	**553.77**
6	Tax expense	105.24	101.31	99.92	201.23	139.37
7	**Net Profit/(Loss) after tax (5-6)**	**310.34**	**301.21**	**297.09**	**598.30**	**414.40**
8	Paid-up Equity Share Captial (Face value of Rs.10/- each)	142.10	142.10	142.10	142.10	104.66
9	Other Equity (excluding revaluation reserve)				2,361.51	688.66
10	Earnings per share (of Rs.10/- each) Basic & Diluted (Rs.)	2.18	2.12	2.61	4.68	4.01

Notes:-

1. The above consolidated financial results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 2nd November, 2026.
2. The above consolidated financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standard ("AS"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
3. The consolidated results for the half year ended September 30, 2026 are reviewed by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. The Earning Per Share (EPS) have been computed in accordance with Accounting Standard on Earning Per Share (EPS).
5. As per the Accounting Standard - 17 on "Segment Reporting", the Company is primary engaged in a single business activity, and its operations are confined within India. Hence, there are no separate reportable business or geographical segments requiring disclosure in the financial statements.

   During August 2026, the Holding Company incorporated a wholly owned subsidiary, namely Genicus Healthcare Private Limited. Consequently, the Company is required to prepare Consolidated Financial Statements in accordance with the applicable accounting standards and statutory requirements.
6. The figures for the previous period/year have been regrouped / rearranged / reclassified wherever necessary.

For and on Behalf of
Medistep Healthcare Limited

Girdhari Lal Prajapat
Managing Director
DIN: 09513249
Date: November 02, 2026
Place: Ahmedabad

Medistep Healthcare Limited

CIN: U21009GJ2023PLC141841

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STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2026

Rs. In Lakhs

Particulars	Consolidated	
	As at 30.09.2026	As at 31.03.2026
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	1,420.95	1,420.95
b) Reserves and surplus	2,671.85	2,361.51
	4,092.81	**3,782.46**
2 Non-current liabilities		
a) Long-term provisions	2.66	2.46
	2.66	**2.46**
3 Current liabilities		
a) Short-Term Borrowings	512.39	518.13
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	766.44	364.99
c) Other current liabilities	17.73	19.24
d) Short-term provisions	448.97	342.43
	1,745.53	**1,244.79**
Total	**5,840.99**	**5,029.71**
Assets		
1 Non-current assets		
a) Property, plant and equipment		
(i) Property, plant and equipment	59.23	12.19
b) Deferred tax assets (Net)	1.00	0.90
c) Non-current investment	-	-
d) Other non-current assets	0.65	0.65
	60.89	**13.75**
2 Current assets		
a) Inventories	1,051.80	618.21
b) Trade receivables	4,141.54	3,938.59
c) Cash and bank balances	70.13	61.30
d) Short-term loans and advances	22.30	31.81
e) Other current assets	494.33	366.05
	5,780.10	**5,015.97**
Total	**5,840.99**	**5,029.71**

For and on Behalf of
Medistep Healthcare Limited

Girdhari Lal Prajapat
Managing Director
DIN: 09513249
Date: November 02, 2026
Place: Ahmedabad

Medistep Healthcare Limited

CIN: U21009GJ2023PLC141841

Regd. Office : 05, S.No-245/B, Plot-19, T.P.S. 56, Free Way Trade Center, Nr. A-One Hotel, N.H.-8, Narol Gam, Narol, Ahmedabad, Daskroi, Gujarat, India, 382405

Website: www.medistephc.com Email: Info@medistephc.com

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2026

Rs. In Lakhs

Particulars	For the half year ended 30.09.2026	For the year ended 31.03.2026
A. **Cash flow from operating activities**		
Profit/(loss) before tax	415.58	799.53
Adjustments for :		
Depreciation and amortisation expense	1.16	2.69
Interest expenses	23.41	24.85
Provision for long term employee benefits	0.20	0.24
Profit on Sales of Shares	-	(0.10)
	440.35	**827.21**
Changes in assets and liabilities		
Decrease /(Increase) in Inventories	(433.59)	(508.66)
Decrease / (Increase) in Trade Receivable	(202.95)	(1,927.10)
Decrease / (Increase) in Short Term Loans and Advances	9.51	(6.97)
Decrease / (Increase) in Other Assets	(128.28)	(358.34)
Increase / (Decrease) in Trade Payables	401.45	119.72
Increase / (Decrease) in Short Term Provisions	1.20	0.39
Increase / (Decrease) in Other Liabilities	(1.51)	5.21
Cash (used) /generated from operations	**86.18**	**(1,848.57)**
Taxes paid (net of refunds)	-	(99.17)
Net cash (used in)/from operating activities (A)	**86.18**	**(1,947.74)**
B. **Cash Flow from Investing Activities**		
Purchase of property, plant and equipment	(48.20)	(0.91)
Investment made	-	0.25
Net cash generated from/(used in) investing activities (B)	**(48.20)**	**(0.66)**
C. **Cash flows from financing activities**		
Interest & Finance Cost	(23.41)	(24.85)
Proceeds from issues of equity shares (net of issue expenses)	-	1,448.93
(Repayments) / proceeds of short term borrowings (net)	(5.73)	454.61
Net cash generated from/(used in) financing activities (C)	**(29.15)**	**1,878.69**
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	**8.83**	**(69.71)**
Cash and cash equivalents at the beginning of the year	61.30	131.01
Cash and cash equivalents at the end of the year	**70.13**	**61.30**
Cash and cash equivalents comprise of:		
Cash on hand	14.95	5.09
Balance with banks		
- in current accounts	55.18	56.21
Total	**70.13**	**61.30**

For and on Behalf of
Medistep Healthcare Limited

Girdhari Lal Prajapat
Managing Director
DIN: 09513249
Date: November 02, 2026
Place: Ahmedabad

MUKESH MISHRA & CO.
CHARTERED ACCOUNTANTS

UTILIZATION OF IPO PROCEEDS CERTIFICATE

To
The Board of Directors
Medistep Healthcare Limited
R/O-05, S. No-245/B, Plot-19,
T.P.S. 56, Free Trade Center, Nr. A-One Hotel,
N.H.-8, Narol, Ahmedabad, Gujarat- 382405

Based upon an independent verification of facts and figures received from **M/s Medistep Healthcare Limited**, a Company incorporated under the provisions of the Companies Act, 2013 and presently having its registered office at 05, S. No-245/B, Plot-19, T.P.S. 56, Free Trade Center, Nr. A-One Hotel, N.H.-8, Narol, Ahmedabad, Gujarat-382405 and bearing CIN: U21009GJ2023PLC141841 ("**the Company**"), we hereby certify that the Company has utilized IPO proceeds aggregating to INR 1,559.17 Lakhs. The details of the utilization of IPO proceeds as on 30 September 2026 as per the certificate are as follows:

(Rs. In Lakhs)

S No.	Object of the Issue	Amount allotted for the object	Amount utilized till 30th September 2026	Amount unutilized till 30th September 2026	Deviation (if any)
a	Capital Expenditure Requirement	50.75	-	50.75	-
b	Working Capital Requirement	1,234.17	1,234.17	-	-
c	General corporate purpose	164.01	164.01	-	-
d	Public issue related expenses	160.99	160.99	-	-
Total		**1,609.92**	**1,559.17**	**50.75**	**-**

For **Mukesh Mishra & Co,**
Chartered Accountants,
Firm Registration No: 016868C

MUKESH MISHRA & CO. 016868C KOKRAJHAR

Bhoomika Nowlakha
Partner
Membership No: 431509

UDIN: 26431509XJWRXH2024

Date: November 02, 2026
Place: Assam