



NEPHRO CARE INDIA LIMITED

(FORMERLY KNOWN AS NEPHRO CARE INDIA PRIVATE LIMITED)

CIN:U85100WB2014PLC202429

Regd. Office- Flat No-1, JC-18, 5th Floor Sec-III, Saltlake, Bidhan Nagar,
Sai Complex, North 24 Parganas, Kolkata - 700106, West Bengal, India.

Web: <https://www.nephrocareindia.com/>

Date: 16th September, 2024

The Manager,
Listing Department National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051, Maharashtra, India.

Symbol: NEPHROCARE

Sub: Clarification and Declaration regarding the Financial results – NEPHROCARE, as per email dated 12 Sept 2024, 19:10

Dear Sirs,

Ref: **Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016**

Answer to Query No 1:

For the Financial Year 2023-24 segmental report, we state that we have income under only one segment i.e. healthcare services. So, Segmental Report is not reported for FY 2023-24. The same has been mention in Point No 4 of Notes to the Financial Statements.

Answer to Query No 2:

Report of the Auditors M/s. K. K. Chanani & Associates, Chartered Accountants, (FRN 322232E) obtained on the Annual Audited Financial Statements for the Financial Year ended March 31, 2024, do not have any modified opinion on the Annual Audited Financial Statements for the Financial Year ended March 31, 2024.

The report of Auditors are attached herewith for your reference

This is for your information and records.

For, **Nephro Care India Limited**

SOUGATA Digitally signed by
SOUGATA SENGUPTA
SENGUPTA Date: 2024.09.16
12:39:53 +05'30'

Sougata Sengupta
Company Secretary & Compliance Officer



K. K. Chanani & Associates

Chartered Accountants

An ISO 9001:2008 Certified Firm, Certificate No.: 221010128008

Head Office: 5/1 Clive Row, 3rd Floor, Room No.78, Kolkata-700001

Branches: Bangalore, Guwahati, Jaipur, Mumbai, New Delhi, Patna,
Nashik, Raipur and Ranchi.

Contact: Dial: +91 9830044507, +9133- 22130296

Email: kkca@kkca.net.

To,
The Board of Directors,
Nephro Care India Limited,
(Formerly called Nephro Care India Private Limited)
Flat No -1JC-18 , 5th Floor Sec-III
Salt Lake , Bidhan Nagar Sai Complex
North 24 Paraganas
Kolkata-700098, India

Sub: Clarification on the Financial Results for the year ended 31 March 2024 submitted on dated 20th August 2024 on NSE Emerge Platform

Ref: Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016

Dear Sirs,

This is with reference to the captioned subject, kindly find herewith the response to the query:

Response to Query -1-Segment details not submitted

For the F.Y.2023-24, the company operates only in one segment. Hence the reporting of "Segment Reporting", as per AS-17 is not applicable to the company for the year ended 31 March 2024.



Response to Query -2—Declaration of Modified or Unmodified Opinion

We, the Statutory Auditor of the Company for the F.Y.2023-24, have audited the Financial Statements of the Company for the year ended 31 March 2024, and we do not have any modified opinion on the Annual Audited Financial Statements for the Financial Year ended 31 March 2024.

Krishna Kumar Chanani
Partner, K K Chanani & Associates
Chartered Accountants
Membership No. 056045
FRN No. 322232E



Kolkata, the 13th September, 2024

Nephro Care India Limited
(Formerly called Nephro Care India Private Limited)
CIN:U85100WB2014PLC202429

Statement of Audited Financial Results for the half year and year ended 31 March 2024

(All amounts in ₹ lacs , unless otherwise stated)

	6 months ended 31 March 2024	Year ended 31 March 2024	Year ended 31 March 2023
Revenue from operations	1,412.74	2,723.08	1,709.27
Other income	32.15	37.00	0.21
Total Income	1,444.89	2,760.08	1,709.48
Expenses			
Changes in inventory of pharmacy, drugs and consumables	13.22	13.22	(31.37)
Purchases of pharmacy, drugs and	491.39	895.24	527.79
Employee Benefit Expenses	126.68	215.76	111.35
Finance Cost	3.19	8.51	6.57
Depreciation and Amortisation	52.76	52.76	78.43
Other expenses	499.98	952.25	758.99
Total expenses	1,187.22	2,137.74	1,451.76
Profit/(loss) before tax	257.67	622.34	257.72
Tax expense			
Current tax	163.00	163.00	78.28
Tax Expenses of prior years	8.73	8.73	-
Deferred Tax	0.37	0.37	(57.81)
	172.10	172.10	20.47
Profit/(loss) for the year before prior period adjustments	85.57	450.24	237.25
Add: Prior Period Adjustments (net)	(9.10)	(9.10)	-
Profit/(loss) for the year after prior period adjustments	76.47	441.14	237.25
Earnings per equity share			
Basic and diluted	0.72	3.80	2.37

Note:-

- 1) The above financial statements were reviewed by Audit Committee and approved by the Board of Directors on dated 20-08-2024. The Statutory Auditor's has expressed an unmodified opinion on the above results
- 2) The compliance of IND-AS is not applicable as company is listed on SME Platform on NSE Emerge
- 3) The company was listed in SME Platform on NSE Emerge on 5th July, 2024 and thus half yearly figures for the period ended 31st March 2023 and September 2023 are not provided, hence no half year figures was drawn or separately reviewed by the Board
- 4) 'As per requirement of AS 17, "Segment Reporting", no disclosures are required to be made since the Company's activities consists of a single business segment.
- 5) Figures for the previous year have been regrouped and reclassified to conform to classification of the current period wherever necessary

For and on behalf of the Board of Directors of
Nephro Care India Limited



Place: Kolkata
Date: 20 Day of August 2024

Pratim Sengupta
Pratim Sengupta
Managing Director
(DIN: 03501703)

Tapas Saha
Tapas Saha
(Chief Financial Officer)
(PAN:BNSPS8900F)

