NCIL

NEPHRO CARE INDIA LIMITED
CIN: L85100WB2014PLC202429
Regd. Office- Flat No-1, JC-18, 5th Floor Sec-III, Saltlake,
Bidhan Nagar,Sai Complex, North 24 Parganas, Kolkata – 700106.
Web: https://www.nephrocareindia.com/
cs@nephrocareindia.com | Mobile No. 9004551166

Date: 07/08/2026

To,
The Manager - Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai- 400 051

Symbol - ***NEPHROCARE***

Sub: **Outcome of Board Meeting dated 7th August 2026**

Ref: Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations") this is to inform you that the Board of Directors of the Company at its meeting duly held today Friday, 7th August, 2026, (commenced at 16:00 P.M and concluded at 17:00 P.M) at Corporate office of the Company, EFC Limited, 12th Floor, Millennium City, Tower -2, DN Block, DN 62, Salt Lake, Sector V, Bidhan Nagar, North 24 Parganas, West Bengal, India, 700091 *inter alia*, approved and adopted the following;

1) Approved the Standalone & Consolidated un-audited Financial Results of the Company for the quarter and ended 30th June 2026;

2) Took on record the Limited Review Report on the Standalone and Consolidated Unaudited Financial Results for the quarter ended 30th June 2026, duly issued by the statutory auditor of the Company;

OTHER MATTERS

3) Took note of the Certificate of utilization of funds raised from issue proceeds till 30th June 2026, received from the Statutory Auditors of the Company.

4) Approved the Directors Report along with its annexures of the Company for the financial year ended 31st March 2026.

5) Approved the convening of the 12th Annual General Meeting (AGM) of the Company on 25th September 2026 and approved the draft Notice convening the said AGM.

6) Approved the appointment of M/s. Saptasikha & Co., Practicing Company Secretaries (Membership No. F10783, Certificate of Practice No. 15239, Peer Review Certificate No. 3829/2023), as the Scrutinizer for the ensuing 12th Annual General Meeting of the Company.

7) Approved the discontinuation of operations at Tulip Hospital, Ranchi.

8) Approved the execution of the Hospital Operations & Management Agreement with PRAJATNA HEALTHCARE & DIAGNOSTIC LLP for the Malda Hospital.

9) Approved the execution of the Business Collaboration Agreement with Stone & Urology Clinic, Ranchi.

10) Took note of the Notice received from the National Stock Exchange of India Limited regarding the alleged non-compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for non-submission of the financial results for the half year ended 31st March 2026 in the prescribed format under Regulation 33. The Board noted that the Company has submitted a waiver application to the Exchange, explaining that the matter arose during the transition from half-yearly to voluntary quarterly financial reporting, and that the same is presently under consideration by the Exchange.

Note:
Further, we wish to inform you that the Company had, vide its Outcome of the Board Meeting dated **12th November 2025**, informed the Stock Exchange that it had voluntarily adopted the practice of submitting its quarterly financial results, though the same is not mandatory for SME listed companies under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which requires submission of financial results on a half-yearly basis. Accordingly, the Company is continuing the said practice with a view to ensuring greater transparency, strengthening corporate governance and keeping its shareholders better informed.

The said financial results will be filed with the Stock Exchange and disseminated to the Shareholders in accordance with the applicable provisions of SEBI LODR Regulations

The Board meeting commenced at 16:00 P.M and concluded at 17:00 P.M (IST).

The above announcements are also being made available on the website of the Company at www.nephrocareindia.com.

Thanking you,

Yours Faithfully,

For **Nephro Care India Limited**

SOUGATA SENGUPTA
Digitally signed by SOUGATA SENGUPTA
Date: 2026.08.07 17:06:44 +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, Chandigarh, Guwahati, Jaipur, Mumbai, New Delhi, Patna, Raipur and Nashik.
Contact: Dial: +91 9830044507, +9133- 22130296
Email: kkca@kkca.net.

Limited Review Report on Unaudited Standalone Financial Results of Nephro Care India Limited (formerly called Nephro Care India Private Limited) for the quarter ended 30th June 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors of
Nephro Care India Limited
(formerly called Nephro Care India Private Limited)
CIN: L85100WB2014PLC202429

We have reviewed the accompanying statement of unaudited standalone financial results of **Nephro Care India Limited** (the "company") for the quarter ended June 30, 2026 together with the relevant notes thereon (the "Statement") attached herewith. The Statement is been submitted by the Company pursuant to the requirement of **Regulation 33** of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which has been initialed by us for identification purposes.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on August 07, 2026 has been prepared in accordance with the Accounting Standards specified in Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.

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 is substantially less in scope than an audit conducted in accordance with the Standards on Auditing 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. We have not performed an audit and accordingly, we do not express an audit opinion.

K. K. CHANANI & ASSOCIATES * INDIA * Chartered Accountants

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results ,prepared in accordance with applicable Accounting Standards as prescribed under Section 133 of the Companies Act , 2013 as amended read with relevant rules issued there under 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Krishna Kumar Chanani
Partner, K K Chanani & Associates
Chartered Accountants
Membership No. 056045
FRN No. 322232E
UDIN No. 26056045OHICQG8592

K. K. CHANANI & ASSOCIATES
INDIA
Chartered Accountants

Kolkata, the 07th August, 2026

Nephro Care India Limited
(Formerly called Nephro Care India Private Limited)
Registered Office:-Flat No-1JC-18, 5th Floor Sec-III, Saltlake, Kolkata, Bidhan Nagar Sai Complex, North 24 Parganas,Saltlake, West Bengal, India, 700098
Telephone No +918069841500:- Email id:- pratim.sengupta@gmail.com, website:- https://www.nephrocareindia.com
CIN:L85100WB2014PLC202429
Standalone Statement of unaudited Financial Results for the Quarter Ended 30 June 2026
(All amounts in ₹ lacs,unless otherwise stated)

	Quarter ended 30 June 2026 Unaudited	Quarter ended 30 June 2025 Unaudited	Quarter ended 31 March 2026 Audited	Year ended 31 March 2026 Audited
Revenue from operations	2,918.52	1,733.39	2,674.63	8,873.48
Other income	22.32	5.28	83.11	154.75
Total Income	**2,940.84**	**1,738.67**	**2,757.74**	**9,028.23**
Expenses				
Changes in inventory of pharmacy, drugs and consumables	(76.82)	(13.78)	16.37	(106.21)
Purchases of pharmacy, drugs and consumables	975.81	525.77	831.67	2,744.03
Employee Benefit Expenses	404.06	316.54	412.50	1,483.00
Finance Cost	3.46	14.24	(0.61)	15.87
Depreciation and Amortisation	119.35	116.11	156.17	507.40
Other expenses	1,253.82	844.61	1,211.84	3,920.31
Total expenses	**2,679.68**	**1,803.49**	**2,627.94**	**8,564.40**
Profit/(loss) before tax	**261.16**	**(64.82)**	**129.80**	**463.83**
Tax expense				
Current tax	114.13	-	41.66	135.33
Tax Expenses of prior years	(9.21)	-	8.00	8.00
Deferred Tax	(4.55)	-	(20.29)	(16.41)
	100.37	-	**29.37**	**126.92**
Profit/(loss) for the period/year	**160.79**	**(64.82)**	**100.43**	**336.89**
Paid up equity share capital (face value Rs 10/- per share)	**1,648.64**	**1,648.64**	**1,648.64**	**1,648.64**
Reserve & Surplus	-	-	-	**4,036.71**
Earnings per equity share (not annualised) Basic and diluted	0.98 -	0.39	0.61	2.04

Note:-

1) The unaudited standalone financial results of the company for the quarter ended 30 June 2026 , have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on August 7, 2026. The Statutory Auditor of the company has issued unmodified opinion thereon.

2) The above financial results have been preapred in accordance with and comply in all materials with the Accouting Standards (IGAAP) prescribed under Section 133 of the Companies Act , 2013 read with the relevant rules issued thereunder and in terms of the Regulation 33 of Securities and Exchange Board of India (Listing and Obligations and Disclosure Requirements) Regulations 2015, as amended

3) The compliance of IND-AS is not applicable as company is listed on SME Platform on NSE Emerge

4) There are no exceptional items during the period under review

5) The company was listed on SME Platform on NSE Emerge on 5th July, 2024.

6) The quarter ended on 31 December 2025 is the first period, after listing on NSE Emerge on dated 05th July 2024, that company has voluntarily adopted reporting of the quarterly results.

7) Figures of the last quarter ended 31st Mar 2026 are the balancing figure between the audited figures for the full financial year and the published year to date reviewed figures upto the third quarter of the financial year.

8) 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

K. K. CHANANI & ASSOCIATES
INDIA
Chartered Accountants

Pratim Sengupta.

Pratim Sengupta
Managing Director
(DIN: 03501703)

Tapas Saha

Tapas Saha
(Chief Financial Officer)
(PAN BNSPS8900F)

Sougata Sengupta
(Company Secretary)
(M.N -A17680)

Place: Kolkata
Date: 7th Day of August 2026

Nephro Care India Limited
(Formerly called Nephro Care India Private Limited)
CIN:L85100WB2014PLC202429
Standalone unaudited Statement of Revenue, Results, Assets and Liabilities for the Quarter Ended 30 June 2026
(All amounts in ₹ Lakhs, unless otherwise stated)

Sl. No	Particulars	Quarter ended 30 June 2026 Unaudited	Quarter ended 30 June 2025 Unaudited	Quarter ended 31 March 2026 Audited	Year ended 31 March 2026 Audited
1	**Segment Revenue [Net Sales/Income]**				
	Income from IPD Services	1,565.30	770.45	1,374.47	4,330.48
	Income from OPD Services	758.31	566.79	688.69	2,519.18
	Income from sale of medicines from pharmacy	594.91	396.15	611.48	2,036.30
		2,918.52	**1,733.39**	**2,674.64**	**8,885.96**
	Less: Discount	-	-	-	12.47
	Net Sale	**2,918.52**	**1,733.39**	**2,674.64**	**8,873.49**
	Add: Profit on Sale of Investment	3.96	-	-	44.47
	Add: Interest Income	5.42	-	2.76	10.75
	Add: Technician Charges for Dialysis	-	-	-	1.10
	Add: Dialysis machine Rental charges	1.32	3.26	5.93	18.32
	Add: Others	11.62	2.03	74.41	80.10
	Net Sales/Income from Operations	**2,940.84**	**1,738.68**	**2,757.74**	**9,028.23**
	Inter-Segment Sales				
	Income from sale of medicines from pharmacy	**329.38**	**183.73**	**257.08**	**906.78**
2	**Information about Segment Profits:**				
	Incomes after segment specific expenses:				
	IPD Services	1,006.34	535.31	1,075.19	3,271.18
	OPD Services	578.24	538.31	556.26	2,118.53
	Sale of medicines from pharmacy	96.93	134.01	176.65	461.84
		1,681.51	**1,207.63**	**1,808.10**	**5,851.55**
	Add: Other incomes	22.32	-	83.11	154.75
	Less: Unallocable expenses				
	Employee Benefit Expenses	404.06	316.54	412.50	1,483.00
	Finance Cost	3.46	14.24	(0.61)	15.87
	Depreciation and Amortisation	119.35	116.11	156.17	507.40
	Other expenses	915.80	825.56	1,193.35	3,536.20
	Profit/Loss before tax	**261.16**	**(64.82)**	**129.80**	**463.83**
	Less: Taxes	100.37	-	29.37	126.94
	Profit/Loss after tax	**160.79**	**(64.82)**	**100.43**	**336.89**
3	**Information about segment assets & liabilities**				
	Segment Assets:				
	IPD Services	3,418.99	2,958.71	3,247.03	3,247.03
	OPD Services	393.61	3,132.66	449.88	449.88
	Pharmacy	654.34	136.38	659.56	659.56
	Others	3,137.25	259.79	2,910.46	2,910.46
	Total Assets	**7,604.19**	**6,487.54**	**7,266.93**	**7,266.93**
	Segment Liabilities:				
	IPD Services	266.92	-	261.07	261.07
	OPD Services	82.67	459.01	118.98	118.98
	Pharmacy	864.31	440.02	687.21	687.21
	Others	544.16	304.89	514.32	514.32
	Total Liabilities	**1,758.06**	**1,203.92**	**1,581.58**	**1,581.58**

K. K. CHANANI & ASSOCIATES
INDIA
Chartered Accountants

Pratim Sengupta
Pratim Sengupta
Managing Director
(DIN: 08501703)

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

Sougata Sengupta
(Company Secretary)
(M.N:-A17680)

Place: Kolkata
Date: 7th Day of August 2026

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, Chandigarh, Guwahati, Jaipur, Mumbai, New Delhi, Patna, Raipur and Nashik.
Contact: Dial: +91 9830044507, +9133- 22130296
Email: kkca@kkca.net.

Limited Review Report on Unaudited Consolidated Financial Results of Nephro Care India Limited (formerly called Nephro Care India Private Limited) for the quarter ended 30th June 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors of
Nephro Care India Limited
(formerly called Nephro Care India Private Limited)
CIN: L85100WB2014PLC202429

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Nephro Care India Limited** (the "Holding Company") and its subsidiary (" the Holding Company and its subsidiary together referred to as "Group") for the quarter ended June 30, 2026 together with the relevant notes thereon (the "Statement") attached herewith. The Statement is been submitted by the Company pursuant to the requirement of **Regulation 33** of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which has been initialed by us for identification purposes.

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors in their meeting held on August 07, 2026 has been prepared in accordance with the Accounting Standards specified in Section 133 of the Companies Act 2013 and other accounting principles generally accepted in India. Our responsibility is to issue a report on these consolidated financial statements 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.

K. K. CHANANI & ASSOCIATES
INDIA
Chartered Accountants

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. The Statement includes the results of the following entity: -

a) **Vivacity Multiple Ventures Private Limited**

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid applicable Accounting Standard 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 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 result respect of one subsidiary company whose interim financial information results total income Rs NIL lacs, total profit after tax Rs. NIL lacs for the quarter ended June 30, 2026 respectively as considered in the Statement. This financial result has been reviewed by other auditor whose report has been furnished to us by the management and our conclusion on this Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us stated in the paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.

Krishna Kumar Chanani
Partner, K K Chanani & Associates
Chartered Accountants
Membership No. 056045
FRN No. 322232E
UDIN No. 26056045YJLWWM3289

K. K. CHANANI & ASSOCIATES
INDIA
Chartered Accountants

Kolkata, the 07th August, 2026

Nephro Care India Limited
(Formerly called Nephro Care India Private Limited)
Registered Office:-Flat No-1JC-18, 5th Floor Sec-III, Saltlake, Kolkata, Bidhan Nagar Sai Complex, North 24 Parganas,Saltlake, West Bengal, India, 700098
Telephone No +918069841500:- Email id:- pratim.sengupta@gmail.com, website:- https://www.nephrocareindia.com
CIN:L85100WB2014PLC202429

Consolidated Statement of unaudited Financial Results for the Quarter Ended 30 June 2026
(All amounts in ₹ lacs,unless otherwise stated)

	Quarter ended 30 June 2026 Unaudited	Quarter ended 30 June 2025 Unaudited	Quarter ended 31 March 2026 Audited	Year ended 31 March 2026 Audited
Revenue from operations	2,918.52	1,733.39	2,674.63	8,873.48
Other income	22.32	5.28	83.11	154.75
Total Income	**2,940.84**	**1,738.67**	**2,757.74**	**9,028.23**
Expenses				
Changes in inventory of pharmacy, drugs and consumables	(76.82)	(13.78)	16.37	(106.21)
Purchases of pharmacy, drugs and consumables	975.81	525.77	831.67	2,744.03
Employee Benefit Expenses	404.06	316.54	412.50	1,483.00
Finance Cost	3.46	14.24	(0.61)	15.87
Depreciation and Amortisation	119.35	116.11	156.17	507.40
Other expenses	1,253.82	844.61	1,211.84	3,920.31
Total expenses	**2,679.68**	**1,803.49**	**2,627.94**	**8,564.40**
Profit/(loss) before tax	**261.16**	**(64.82)**	**129.80**	**463.83**
Tax expense				
Current tax	114.13	-	41.66	135.33
Tax Expenses of prior years	(9.21)	-	8.00	8.00
Deferred Tax	(4.55)	-	(20.29)	(16.41)
	100.37	-	**29.37**	**126.92**
Profit/(loss) for the period/year	**160.79**	**(64.82)**	**100.43**	**336.89**
Paid up equity share capital (face value Rs 10/- per share)	1,648.64	1,648.64	1,648.64	1,648.64
Reserve & Surplus	-	-	-	4,036.71
Earnings per equity share (not annualised)				
Basic and diluted	0.98	(0.39)	0.61	2.04

Note:-

1) The unaudited consolidated financial results of the company for the quarter ended 30 June 2026 , have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on August 7, 2026. The Statutory Auditor of the company has issued unmodified opinion thereon.

2) The above financial results have been preapred in accordance with and comply in all materials with the Accouting Standards (IGAAP) prescribed under Section 133 of the Companies Act , 2013 read with the relevant rules issued thereunder and in terms of the Regulation 33 of Securities and Exchange Board of India (Listing and Obligations and Disclosure Requirements) Regulations 2015, as amended

3) The compliance of IND-AS is not applicable as company is listed on SME Platform on NSE Emerge

4) There are no exceptional items during the period under review

5) The company was listed on SME Platform on NSE Emerge on 5th July, 2024.

6) The quarter ended on 31 December 2025 is the first period, after listing on NSE Emerge on dated 05th July 2024, that company has voluntarily adopted reporting of the quarterly results.

7) Figures of the last quarter ended 31st Mar 2026 are the balancing figure between the audited figures for the full financial year and the published year to date reviewed figures upto the third quarter of the financial year.

8) The figures for the quarter ended 30th June 2025 are the standalone figures of the holding company, since the subsidiary in the name and style of Vivacity Multiple Ventures Private Limited was incorporated on 18th December 2025.

9) 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

Pratim Sengupta
Pratim Sengupta
Managing Director
(DIN: 03501703)

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

Sougata Sengupta
(Company Secretary)
(M.N -A17680)

K. K. CHANANI & ASSOCIATES
INDIA
Chartered Accountants

Place: Kolkata
Date: 7th Day of August 2026

Nephro Care India Limited
(Formerly called Nephro Care India Private Limited)
CIN:L85100WB2014PLC202429
Consolidated unaudited Statement of Revenue, Results, Assets and Liabilities for the Quarter Ended 30 June 2026
(All amounts in ₹ Lakhs, unless otherwise stated)

Sl. No	Particulars	Quarter ended 30 June 2026 Unaudited	Quarter ended 30 June 2025 Unaudited	Quarter ended 31 March 2026 Audited	Year ended 31 March 2026 Audited
1	**Segment Revenue [Net Sales/Income]**				
	Income from IPD Services	1,565.30	770.45	1,374.47	4,330.48
	Income from OPD Services	758.31	566.79	688.69	2,519.18
	Income from sale of medicines from pharmacy	594.91	396.15	611.48	2,036.30
		2,918.52	**1,733.39**	**2,674.64**	**8,885.96**
	Less: Discount	-	-	-	12.47
	Net Sale	**2,918.52**	**1,733.39**	**2,674.64**	**8,873.49**
	Add: Profit on Sale of Investment	3.96	-	-	44.47
	Add: Interest Income	5.42	-	2.76	10.75
	Add: Technician Charges for Dialysis	-	-	-	1.10
	Add: Dialysis machine Rental charges	1.32	3.26	5.93	18.31
	Add: Others	11.62	2.03	74.41	80.10
	Net Sales/Income from Operations	**2,940.84**	**1,738.68**	**2,757.74**	**9,028.23**
	Inter-Segment Sales				
	Income from sale of medicines from pharmacy	**329.38**	**183.73**	**257.08**	**906.78**
2	**Information about Segment Profits:**				
	Incomes after segment specific expenses:				
	IPD Services	1,006.34	535.31	1,075.19	3,271.18
	OPD Services	578.24	538.31	556.26	2,118.53
	Sale of medicines from pharmacy	96.93	134.01	176.65	461.84
		1,681.51	**1,207.63**	**1,808.10**	**5,851.55**
	Add: Other incomes	22.32		83.11	154.75
	Less: Unallocable expenses				
	Employee Benefit Expenses	404.06	316.54	412.50	1,483.00
	Finance Cost	3.46	14.24	(0.61)	15.87
	Depreciation and Amortisation	119.35	116.11	156.17	507.40
	Other expenses	915.80	825.56	1,193.35	3,536.21
	Profit/Loss before tax	**261.16**	**(64.82)**	**129.80**	**463.83**
	Less: Taxes	100.37	-	29.37	126.94
	Profit/Loss after tax	**160.79**	**(64.82)**	**100.43**	**336.89**
3	**Information about segment assets & liabilities**				
	Segment Assets:				
	IPD Services	3,418.99	2,958.71	3,247.03	3,247.03
	OPD Services	393.61	3,132.66	449.88	449.88
	Pharmacy	654.34	136.38	659.56	659.56
	Others	3,147.53	259.79	2,910.46	2,910.46
	Total Assets	**7,614.47**	**6,487.54**	**7,266.93**	**7,266.93**
	Segment Liabilities:				
	IPD Services	266.92	-	261.07	261.07
	OPD Services	82.67	459.01	118.98	118.98
	Pharmacy	864.31	440.02	687.21	687.21
	Others	544.44	304.89	514.32	514.32
	Total Liabilities	**1,758.34**	**1,203.92**	**1,581.58**	**1,581.58**

K. K. CHANANI & ASSOCIATES
Chartered Accountants
KOLKATA

Pratim Sengupta
Pratim Sengupta
Managing Director
(DIN: 03501703)

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

Sougata Sengupta
(Company Secretary)
(M.N.-A17680)

Place: Kolkata
Date: 7th Day of August 2026

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, Chandigarh, Guwahati, Jaipur, Mumbai, New Delhi, Patna, Raipur and Nashik.
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: Certificate on utilization of fund raised through IPO

On the basis of verification and examination of the books of **"Nephro Care India Ltd"** (" the Company") and as per the information and explanations provided to us, by the Company, we hereby certify that the Company had utilized the amount till 30th June 2026, for the purpose of the objects as stated in the Prospectus

(Rs in lacs)

Sr No	Objects as disclosed in the Offer document	Amount disclosed in the offer document	Actual utilised Amount till 30-06-2026	Unutilised Amount	Remarks
1	Setting up a Multi-Speciality Hospital in the name of Vivacity Multi Specialty Hospital (unit of Nephro Care) at Kolkata (Madhyamgaram), West Bengal	2,615.34	2,615.34	-	-
2	General Corporate Purposes	1,002.70	983.12	19.58	-

K.K. CHANANI & ASSOCIATES INDIA Chartered Accountants

This certificate is issued solely at the request of the company for the purpose of submission on National Stock Exchange of India (NSE Emerge Platform). This certificate should not be used for any purpose other than intended purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

Krishna Kumar Chanani
Partner, K K Chanani & Associates
Chartered Accountants
Membership No. 056045
FRN No. 322232E
UDIN No: **26056045KVNJOR1929**

K.K. CHANANI & ASSOCIATES
INDIA
Chartered Accountants

Kolkata, the 07th August, 2026