



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 - 700098, West Bengal, India.

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

Email id: cs@nephrocareindia.com / Mobile No. 80170 10197

Date: 29th June, 2026

To,
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,

Symbol: **NEPHROCARE**

Subject: Clarification for Financial Result vide email dated 23rd June 2026 & 25th june 2026

Dear Sir/Madam,

With reference to the captioned subject, we wish to submit that the Exchange had, vide its email dated 23rd June 2026 at 2:55 P.M., sought certain clarifications in respect of the Half-Yearly Standalone and Consolidated Financial Results for the year ended 31st March 2026.

In response thereto, the Company submitted its reply on 24th June 2026 vide email and also through the NEAPS Portal (NEAPS > Compliance > Periodic Compliances > Result Adequacy Accuracy Module).

Subsequently, the Exchange, vide its email dated 25th June 2026, sought further clarification in the matter. Accordingly, we are submitting the revised Half-Yearly Standalone and Consolidated Financial Results for the year ended 31st March 2026 for your kind consideration and record.

We trust that the above adequately addresses the queries raised by the Exchange. Kindly take the same on record.

Thanking you.

Yours faithfully

For **NEPHRO CARE INDIA LIMITED**

Sougata Sengupta
Company Secretary

Enclosures as above:

	Quarter ended 31 March 2026 Audited	Quarter ended 31 December 2025 Unaudited	Half Year ended 31 March 2026 Audited	Half Year ended 31 March 2025 Audited	Year ended 31 March 2026 Audited	Year ended 31 March 2025 Audited
Revenue from operations	2,674.63	2,266.22	4,940.85	2,834.18	8,873.48	4,603.11
Other income	83.11	7.99	91.10	105.77	154.75	152.59
Total Income	2,757.74	2,274.21	5,031.95	2,939.95	9,028.23	4,755.80
Expenses						
Changes in inventory of pharmacy, drugs and consumables	16.37	(27.19)	(10.82)	(14.73)	(106.21)	(87.40)
Purchases of pharmacy, drugs and consumables	831.67	794.34	1,626.01	826.94	2,744.03	1,393.49
Employee Benefit Expenses	412.50	384.73	797.23	535.59	1,483.00	759.14
Finance Cost	(0.61)	3.37	2.76	4.97	15.87	11.01
Depreciation and Amortisation	156.17	140.18	296.35	201.10	507.40	246.01
Other expenses	1,211.84	922.67	2,134.51	1,203.60	3,920.32	1,950.62
Total expenses	2,627.94	2,218.10	4,846.04	2,757.47	8,564.41	4,272.87
Profit/(loss) before tax	129.80	56.11	185.91	182.48	463.82	482.93
Tax expense						
Current tax	41.66	20.38	62.04	17.93	135.33	98.00
Less: Mat Credit Entitlement	-	-	-	(8.00)	-	(8.00)
Tax Expenses of prior years	8.00	-	8.00	(9.65)	8.00	(9.65)
Deferred Tax	(20.29)	(6.36)	(26.65)	36.83	(16.41)	38.69
	29.37	14.02	43.39	37.11	126.92	119.04
Profit/(loss) for the period/year	100.43	42.09	142.52	145.37	336.89	363.89
Paid up equity share capital (face value Rs 10/- per share)	1,648.64	1,648.64	1,648.64	1,648.64	1,648.64	1,648.64
Reserve & Surplus	-	-	-	-	4,036.71	3,699.81
Earnings per equity share (not annualised)						
Basic and diluted	0.61	0.26	0.87	0.95	2.04	2.38

Note:-

- 1) The Audited standalone financial results of the company for the quarter and year ended 31 March 2026, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 27, 2026. The Statutory Auditor of the company has issued unmodified opinion thereon.
- 2) The above financial results have been prepared in accordance with and comply in all materials with the Accounting 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 periods. Hence the financials for the quarter ended on 31 March 2025 is not provided instead of that half year ended figures from 1st October 2024 to 31st March 2025 has been provided
- 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



Pratim Sengupta
Pratim Sengupta

Managing Director
(DIN: 03511703)

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

Tapas Saha
Tapas Saha

(Chief Financial Officer)
(PAN:BNSPS8900F)

Place: Kolkata
Date: 27th Day of May 2026



Sl. No	Particulars	Quarter ended	Quarter Ended	Half Year Ended	Half Year Ended	Year ended	Year Ended
		31 March 2026	31 December 2025	31 March 2026	31 March 2025	31 March 2026	31 March 2025
		Audited	Unaudited	Audited	Audited	Audited	Audited
1	Segment Revenue [Net Sales/Income]						
	Income from IPD Services	1,374.47	1,063.39	2,437.86	972.76	4,330.48	1,075.06
	Income from OPD Services	688.69	639.58	1,328.27	1,250.62	2,519.18	2,382.60
	Income from sale of medicines from pharmacy	611.48	563.25	1,174.73	616.36	2,036.30	1,155.15
		2,674.64	2,266.22	4,940.86	2,839.74	8,885.96	4,612.81
	Less: Discount	-	-	-	5.56	12.47	9.70
	Net Sale	2,674.64	2,266.22	4,940.86	2,834.18	8,873.49	4,603.11
	Add: Profit on Sale of Investment	-	1.59	1.59	80.31	44.47	108.01
	Add: Interest Income	2.76	2.67	5.43	8.22	10.75	15.54
	Add: Technician Charges for Dialysis	-	-	-	0.30	1.10	1.84
	Add: Dialysis machine Rental charges	5.93	3.18	9.11	6.66	18.31	16.91
	Add: Others	74.41	0.55	74.96	10.28	80.10	10.39
	Net Sales/Income from Operations	2,757.74	2,274.21	5,031.94	2,939.95	9,028.23	4,755.80
	Inter-Segment Sales						
	Income from sale of medicines from pharmacy	257.08	191.04	448.12	21.35	906.78	21.35
2	Information about Segment Profits:						
	Incomes after segment specific expenses:						
	IPD Services	1,075.19	774.11	1,849.30	763.61	3,271.18	850.94
	OPD Services	556.26	476.47	1,032.73	1,202.74	2,118.53	2,326.10
	Sale of medicines from pharmacy	176.65	52.90	229.55	55.61	461.84	119.98
		1,808.10	1,303.48	3,111.58	2,021.97	5,851.55	3,297.02
	Add: Other incomes	83.11	7.99	91.10	105.77	154.75	152.69
	Less: Unallocable expenses						
	Employee Benefit Expenses	412.50	384.73	797.23	535.59	1,483.00	759.14
	Finance Cost	(0.61)	3.37	2.76	4.97	15.87	11.01
	Depreciation and Amortisation	156.17	140.18	296.35	201.10	507.40	246.01
	Other expenses	1,193.35	727.08	1,920.43	1,203.60	3,536.21	1,950.62
	Profit/Loss before tax	129.80	56.11	185.91	182.48	463.83	482.93
	Less: Taxes	29.37	14.02	43.39	37.11	126.94	119.04
	Profit/Loss after tax	100.43	42.09	142.52	145.37	336.89	363.89
3	Information about segment assets & liabilities						
	Segment Assets:						
	IPD Services	3,247.03	2,422.21	3,247.03	3,142.63	3,247.03	3,142.63
	OPD Services	449.88	339.69	449.88	837.11	449.88	837.11
	Pharmacy	659.56	480.50	659.56	414.50	659.56	414.50
	Others	2,910.46	3,673.98	2,910.46	2,434.21	2,910.46	2,434.21
	Total Assets	7,266.93	6,916.38	7,266.93	6,828.45	7,266.93	6,828.45
	Segment Liabilities:						
	IPD Services	261.07	152.59	261.07	502.71	261.07	502.71
	OPD Services	118.98	113.24	118.98	255.67	118.98	255.67
	Pharmacy	687.21	598.67	687.21	383.59	687.21	383.59
	Others	514.32	429.02	514.32	338.03	514.32	338.03
	Total Liabilities	1,581.58	1,293.52	1,581.58	1,480.00	1,581.58	1,480.00

Note:-

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 periods. Hence the financials for the quarter ended on 31 March 2025 is not provided instead of that half year ended figures from 1st October 2024 to 31st March 2025 has been provided

Pratim Sengupta

Pratim Sengupta
Managing Director
(DIN: 03501703)

Tapas Saha

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



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

Place: Kolkata
Date: 27th Day of May 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 Audited Financial Results for the Quarter and Year Ended 31 March 2026
 (All amounts in ₹ lacs, unless otherwise stated)

	Quarter ended 31 March 2026 Audited	Quarter ended 31 December 2025 Unaudited	Half Year ended 31 March 2026 Audited	Half Year ended 31 March 2025 Audited	Year ended 31 March 2026 Audited	Year ended 31 March 2025 Audited
Revenue from operations	2,674.63	2,266.22	4,940.85	-	8,873.48	-
Other income	83.11	7.99	91.10	-	154.75	-
Total Income	2,757.74	2,274.21	5,031.95	-	9,028.23	-
Expenses						
Changes in inventory of pharmacy, drugs and consumables	16.37	(27.19)	(10.82)	-	(106.21)	-
Purchases of pharmacy, drugs and consumables	831.67	794.34	1,626.01	-	2,744.03	-
Employee Benefit Expenses	412.50	384.73	797.23	-	1,483.00	-
Finance Cost	(0.61)	3.37	2.76	-	15.87	-
Depreciation and Amortisation	156.17	140.18	296.35	-	507.40	-
Other expenses	1,211.84	922.67	2,134.51	-	3,920.32	-
Total expenses	2,627.94	2,218.10	4,846.04	-	8,564.41	-
Profit/(loss) before tax	129.80	56.11	185.91	-	463.82	-
Tax expense						
Current tax	41.66	20.38	62.04	-	135.33	-
Tax Expenses of prior years	8.00	-	8.00	-	8.00	-
Deferred Tax	(20.29)	(6.36)	(26.65)	-	(16.41)	-
	29.37	14.02	43.39	-	126.92	-
Profit/(loss) for the period/year	100.43	42.09	142.52	-	336.89	-
Profit/(Loss) for the year-attributable to owners of the parent	100.43	42.09	142.52	-	336.89	-
Profit/(Loss) for the year -attributable to minority interest	-	-	-	-	-	-
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	0.61	0.26	0.87	-	2.04	-

Note:-

- 1) The Consolidated Audited financial results of the company for the quarter and year ended ended 31 March 2026 , have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 27, 2026. The Statutory Auditor of the company has issued unmodified opinion thereon.
- 2) The above financial results have been prepared in accordance with and comply in all materials with the Accounting 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 company has incorporated a subsidiary entity in the name of "VIVACITY MULTIPLE VENTURES PRIVATE LIMITED" on 18th December, 2025. The company has only completed the legal formalities regarding the incorporation of the aforesaid subsidiary and is yet to commence operations.
- 7) This is the first quarter of consolidation of accounts hence previous year figures not provided.

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



Pratim Sengupta
Pratim Sengupta
 Managing Director
 (DIN: 03507703)

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

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

Place: Kolkata
 Date: 27th Day of May 2026



Sl. No	Particulars	Quarter ended	Quarter Ended	Half Year Ended	Half Year ended	Year ended	Year Ended
		31 March 2026	31 December 2025	31 March 2026	31 March 2025	31 March 2026	31 March 2025
		Audited	Unaudited	Audited	Audited	Audited	Audited
1	Segment Revenue [Net Sales/Income]						
	Income from IPD Services	1,374.47	1,063.39	2,437.86	-	4,330.48	-
	Income from OPD Services	688.69	639.58	1,328.27	-	2,519.18	-
	Income from sale of medicines from pharmacy	611.48	563.25	1,174.73	-	2,036.30	-
		2,674.64	2,266.22	4,940.86	-	8,885.96	-
	Less: Discount	-	-	-	-	12.47	-
	Net Sale	2,674.64	2,266.22	4,940.86	-	8,873.49	-
	Add: Profit on Sale of Investment	-	1.59	1.59	-	44.47	-
	Add: Interest Income	2.76	2.67	5.43	-	10.75	-
	Add: Technician Charges for Dialysis	-	-	-	-	1.10	-
	Add: Dialysis machine Rental charges	5.93	3.18	9.11	-	18.31	-
	Add: Others	74.41	0.55	74.96	-	80.10	-
	Net Sales/Income from Operations	2,757.74	2,274.21	5,031.95	-	9,028.23	-
	Inter-Segment Sales						
	Income from sale of medicines from pharmacy	257.08	191.04	448.12	-	906.78	-
2	Information about Segment Profits:						
	Incomes after segment specific expenses:						
	IPD Services	1,075.19	774.11	1,849.30	-	3,271.18	-
	OPD Services	556.26	476.47	1,032.73	-	2,118.53	-
	Sale of medicines from pharmacy	176.65	52.90	229.55	-	461.84	-
		1,808.10	1,303.48	3,111.58	-	5,851.55	-
	Add: Other incomes	83.11	7.99	91.10	-	154.75	-
	Less: Unallocable expenses	-	-	-	-	-	-
	Employee Benefit Expenses	412.50	384.73	797.23	-	1,483.00	-
	Finance Cost	(0.61)	3.37	2.76	-	15.87	-
	Depreciation and Amortisation	156.17	140.18	296.35	-	507.40	-
	Other expenses	1,193.35	727.08	1,920.43	-	3,536.22	-
	Profit/Loss before tax	129.80	56.11	185.91	-	463.82	-
	Less: Taxes	29.37	14.02	43.39	-	126.93	-
	Profit/Loss after tax	100.43	42.09	142.52	-	336.89	-
3	Information about segment assets & liabilities						
	Segment Assets:						
	IPD Services	3,247.03	2,422.21	3,247.03	-	3,247.03	-
	OPD Services	449.88	339.69	449.88	-	449.88	-
	Pharmacy	659.56	480.50	659.56	-	659.56	-
	Others	2,915.62	3,673.98	2,915.62	-	2,915.62	-
	Total Assets	7,272.09	6,916.38	7,272.09	-	7,272.09	-
	Segment Liabilities:						
	IPD Services	261.07	152.59	261.07	-	261.07	-
	OPD Services	118.98	113.24	118.98	-	118.98	-
	Pharmacy	687.21	598.67	687.21	-	687.21	-
	Others	514.58	429.02	514.58	-	514.58	-
	Total Liabilities	1,581.84	1,293.52	1,581.84	-	1,581.84	-

Note:-
This is the first year of consolidation of accounts hence previous year figures not provided

Pratim Sengupta
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Managing Director
(DIN: 03501703)

Soumitra Sengupta
Soumitra Sengupta
(Company Secretary)
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Tapas Saha

Tapas Saha
Chief Financial Officer
(PAN: BNSP58900F)

Place: Kolkata
Date: 27th Day of May 2026



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Other expenses	1,211.84	922.67	2,134.51	1,203.60	3,920.32	1,950.62
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Tax expense						
Current tax	41.66	20.38	62.04	17.93	135.33	98.00
Less: Mat Credit Entitlement	-	-	-	(8.00)	-	(8.00)
Tax Expenses of prior years	8.00	-	8.00	(9.65)	8.00	(9.65)
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Paid up equity share capital (face value Rs 10/- per share)	1,648.64	1,648.64	1,648.64	1,648.64	1,648.64	1,648.64
Reserve & Surplus	-	-	-	-	4,036.71	3,699.81
Earnings per equity share (not annualised)						
Basic and diluted	0.61	0.26	0.87	0.95	2.04	2.38

- Note:-
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 - 2) The above financial results have been prepared in accordance with and comply in all materials with the Accounting 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
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 - 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 periods. Hence the financials for the quarter ended on 31 March 2025 is not provided instead of that half year ended figures from 1st October 2024 to 31st March 2025 has been provided
 - 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



Pratim Sengupta

Pratim Sengupta
Managing Director
(DIN: 03511703)

Sougata Sengupta

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

Tapas Saha

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(Chief Financial Officer)
(PAN:BNSPS8900F)

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Date: 27th Day of May 2026



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	Add: Dialysis machine Rental charges	5.93	3.18	9.11	6.66	18.31	16.91
	Add: Others	74.41	0.55	74.96	10.28	80.10	10.39
	Net Sales/Income from Operations	2,757.74	2,274.21	5,031.94	2,939.95	9,028.23	4,755.80
	Inter-Segment Sales						
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	Incomes after segment specific expenses:						
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	OPD Services	556.26	476.47	1,032.73	1,202.74	2,118.53	2,326.10
	Sale of medicines from pharmacy	176.65	52.90	229.55	55.61	461.84	119.98
		1,808.10	1,303.48	3,111.58	2,021.97	5,851.55	3,297.02
	Add: Other incomes	83.11	7.99	91.10	105.77	154.75	152.69
	Less: Unallocable expenses						
	Employee Benefit Expenses	412.50	384.73	797.23	535.59	1,483.00	759.14
	Finance Cost	(0.61)	3.37	2.76	4.97	15.87	11.01
	Depreciation and Amortisation	156.17	140.18	296.35	201.10	507.40	246.01
	Other expenses	1,193.35	727.08	1,920.43	1,203.60	3,536.21	1,950.62
	Profit/Loss before tax	129.80	56.11	185.91	182.48	463.83	482.93
	Less: Taxes	29.37	14.02	43.39	37.11	126.94	119.04
	Profit/Loss after tax	100.43	42.09	142.52	145.37	336.89	363.89
3	Information about segment assets & liabilities						
	Segment Assets:						
	IPD Services	3,247.03	2,422.21	3,247.03	3,142.63	3,247.03	3,142.63
	OPD Services	449.88	339.69	449.88	837.11	449.88	837.11
	Pharmacy	659.56	480.50	659.56	414.50	659.56	414.50
	Others	2,910.46	3,673.98	2,910.46	2,434.21	2,910.46	2,434.21
	Total Assets	7,266.93	6,916.38	7,266.93	6,828.45	7,266.93	6,828.45
	Segment Liabilities:						
	IPD Services	261.07	152.59	261.07	502.71	261.07	502.71
	OPD Services	118.98	113.24	118.98	255.67	118.98	255.67
	Pharmacy	687.21	598.67	687.21	383.59	687.21	383.59
	Others	514.32	429.02	514.32	338.03	514.32	338.03
	Total Liabilities	1,581.58	1,293.52	1,581.58	1,480.00	1,581.58	1,480.00

Note:-

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 periods. Hence the financials for the quarter ended on 31 March 2025 is not provided instead of that half year ended figures from 1st October 2024 to 31st March 2025 has been provided

Pratim Sengupta

Pratim Sengupta
Managing Director
(DIN: 03501703)

Tapas Saha

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



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

Place: Kolkata
Date: 27th Day of May 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 Audited Financial Results for the Quarter and Year Ended 31 March 2026
 (All amounts in ₹ lacs, unless otherwise stated)

	Quarter ended 31 March 2026 Audited	Quarter ended 31 December 2025 Unaudited	Half Year ended 31 March 2026 Audited	Half Year ended 31 March 2025 Audited	Year ended 31 March 2026 Audited	Year ended 31 March 2025 Audited
Revenue from operations	2,674.63	2,266.22	4,940.85	-	8,873.48	-
Other income	83.11	7.99	91.10	-	154.75	-
Total Income	2,757.74	2,274.21	5,031.95	-	9,028.23	-
Expenses						
Changes in inventory of pharmacy, drugs and consumables	16.37	(27.19)	(10.82)	-	(106.21)	-
Purchases of pharmacy, drugs and consumables	831.67	794.34	1,626.01	-	2,744.03	-
Employee Benefit Expenses	412.50	384.73	797.23	-	1,483.00	-
Finance Cost	(0.61)	3.37	2.76	-	15.87	-
Depreciation and Amortisation	156.17	140.18	296.35	-	507.40	-
Other expenses	1,211.84	922.67	2,134.51	-	3,920.32	-
Total expenses	2,627.94	2,218.10	4,846.04	-	8,564.41	-
Profit/(loss) before tax	129.80	56.11	185.91	-	463.82	-
Tax expense						
Current tax	41.66	20.38	62.04	-	135.33	-
Tax Expenses of prior years	8.00	-	8.00	-	8.00	-
Deferred Tax	(20.29)	(6.36)	(26.65)	-	(16.41)	-
	29.37	14.02	43.39	-	126.92	-
Profit/(loss) for the period/year	100.43	42.09	142.52	-	336.89	-
Profit/(Loss) for the year-attributable to owners of the parent	100.43	42.09	142.52	-	336.89	-
Profit/(Loss) for the year -attributable to minority interest	-	-	-	-	-	-
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	0.61	0.26	0.87	-	2.04	-

- Note:-
- 1) The Consolidated Audited financial results of the company for the quarter and year ended ended 31 March 2026 , have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 27, 2026. The Statutory Auditor of the company has issued unmodified opinion thereon.
 - 2) The above financial results have been prepared in accordance with and comply in all materials with the Accounting 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 company has incorporated a subsidiary entity in the name of "VIVACITY MULTIPLE VENTURES PRIVATE LIMITED" on 18th December, 2025. The company has only completed the legal formalities regarding the incorporation of the aforesaid subsidiary and is yet to commence operations.
 - 7) This is the first quarter of consolidation of accounts hence previous year figures not provided.

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



Pratim Sengupta
Pratim Sengupta
 Managing Director
 (DIN: 03507703)

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

Tapas Saha
Tapas Saha
 (Chief Financial Officer)
 (PAN: BNSP8900F)

Place: Kolkata
 Date: 27th Day of May 2026



Sl. No	Particulars	Quarter ended	Quarter Ended	Half Year Ended	Half Year ended	Year ended	Year Ended
		31 March 2026	31 December 2025	31 March 2026	31 March 2025	31 March 2026	31 March 2025
		Audited	Unaudited	Audited	Audited	Audited	Audited
1	Segment Revenue [Net Sales/Income]						
	Income from IPD Services	1,374.47	1,063.39	2,437.86	-	4,330.48	-
	Income from OPD Services	688.69	639.58	1,328.27	-	2,519.18	-
	Income from sale of medicines from pharmacy	611.48	563.25	1,174.73	-	2,036.30	-
		2,674.64	2,266.22	4,940.86	-	8,885.96	-
	Less: Discount	-	-	-	-	12.47	-
	Net Sale	2,674.64	2,266.22	4,940.86	-	8,873.49	-
	Add: Profit on Sale of Investment	-	1.59	1.59	-	44.47	-
	Add: Interest Income	2.76	2.67	5.43	-	10.75	-
	Add: Technician Charges for Dialysis	-	-	-	-	1.10	-
	Add: Dialysis machine Rental charges	5.93	3.18	9.11	-	18.31	-
	Add: Others	74.41	0.55	74.96	-	80.10	-
	Net Sales/Income from Operations	2,757.74	2,274.21	5,031.95	-	9,028.23	-
	Inter-Segment Sales						
	Income from sale of medicines from pharmacy	257.08	191.04	448.12	-	906.78	-
2	Information about Segment Profits:						
	Incomes after segment specific expenses:						
	IPD Services	1,075.19	774.11	1,849.30	-	3,271.18	-
	OPD Services	556.26	476.47	1,032.73	-	2,118.53	-
	Sale of medicines from pharmacy	176.65	52.90	229.55	-	461.84	-
		1,808.10	1,303.48	3,111.58	-	5,851.55	-
	Add: Other incomes	83.11	7.99	91.10	-	154.75	-
	Less: Unallocable expenses	-	-	-	-	-	-
	Employee Benefit Expenses	412.50	384.73	797.23	-	1,483.00	-
	Finance Cost	(0.61)	3.37	2.76	-	15.87	-
	Depreciation and Amortisation	156.17	140.18	296.35	-	507.40	-
	Other expenses	1,193.35	727.08	1,920.43	-	3,536.22	-
	Profit/Loss before tax	129.80	56.11	185.91	-	463.82	-
	Less: Taxes	29.37	14.02	43.39	-	126.93	-
	Profit/Loss after tax	100.43	42.09	142.52	-	336.89	-
3	Information about segment assets & liabilities						
	Segment Assets:						
	IPD Services	3,247.03	2,422.21	3,247.03	-	3,247.03	-
	OPD Services	449.88	339.69	449.88	-	449.88	-
	Pharmacy	659.56	480.50	659.56	-	659.56	-
	Others	2,915.62	3,673.98	2,915.62	-	2,915.62	-
	Total Assets	7,272.09	6,916.38	7,272.09	-	7,272.09	-
	Segment Liabilities:						
	IPD Services	261.07	152.59	261.07	-	261.07	-
	OPD Services	118.98	113.24	118.98	-	118.98	-
	Pharmacy	687.21	598.67	687.21	-	687.21	-
	Others	514.58	429.02	514.58	-	514.58	-
	Total Liabilities	1,581.84	1,293.52	1,581.84	-	1,581.84	-

Note:-
This is the first year of consolidation of accounts hence previous year figures not provided

Pratim Sengupta
Pratim Sengupta
Managing Director
(DIN: 03501703)

Soumitra Sengupta
Soumitra Sengupta
(Company Secretary)
(M.N.-A-17680)

Tapas Saha

Tapas Saha
Chief Financial Officer
(PAN: BNSP58900F)

Place: Kolkata
Date: 27th Day of May 2026

