



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: 13/02/2026

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 13th February 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, 13th February, 2026, (commenced at 16:00 P.M and concluded at 16:40 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) The Standalone un-audited Financial Results of the Company for the quarter and nine months ended 31st December 2025;
- 2) Limited Review Report on Financial Results for the quarter and nine months ended 31st December 2025, duly issued by the statutory auditor of the Company;

OTHER MATTERS

- 3) Noting the Certificate of utilization of funds raised from issue proceeds till 30th September 2025, received from the Statutory Auditors of the Company.
- 4) Noting of the Circular issued by National Financial Reporting Authority (NFRA) dated January 07, 2026 and Dr. Pratim Sengupta, Managing Director, to take all the necessary steps as may be required for the execution of the same.

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.



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The Board meeting commenced at 16:00 P.M and concluded at 16:40 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
Company Secretary
& Compliance Officer

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

Statement of Unaudited Financial Results for the quarter and nine months ended 31 December 2025

(All amounts in ₹ lacs, unless otherwise stated)

	Quarter ended 31 December 2025 Unaudited	Nine months ended 31 December 2025 Unaudited	Half Year ended 30 September 2025 Unaudited	Half Year ended 30 September 2024 Unaudited	Year ended 31 March 2025 Audited
Revenue from operations	2,266.22	6,198.85	3,932.63	1,768.93	4,603.11
Other income	7.99	71.84	63.65	46.92	152.69
Total Income	2,274.21	6,270.49	3,996.28	1,815.85	4,755.80
Expenses					
Changes in inventory of pharmacy, drugs and consumables	(27.19)	(122.58)	(95.39)	(72.67)	(87.40)
Purchases of pharmacy, drugs and consumables	794.34	1,912.36	1,118.02	566.55	1,393.49
Employee Benefit Expenses	384.73	1,070.50	685.77	223.55	759.14
Finance Cost	3.37	16.48	13.11	6.04	11.01
Depreciation and Amortisation	140.18	351.23	211.05	44.91	246.01
Other expenses	922.67	2,708.48	1,785.81	747.02	1,950.62
Total expenses	2,218.10	5,936.47	3,718.37	1,515.40	4,272.87
Profit/(loss) before tax	56.11	334.02	277.91	300.45	482.93
Tax expense					
Current tax	20.38	93.68	73.30	80.07	98.00
Less: Mat Credit Entitlement	-	-	-	-	(8.00)
Tax Expenses of prior years	-	-	-	-	(9.85)
Deferred Tax	(6.36)	3.88	10.24	1.86	38.69
	14.02	97.56	83.54	81.93	119.04
Profit/(loss) for the period/year	42.09	236.46	194.37	218.52	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
Reserve & Surplus	-	-	-	-	3,699.81
Earnings per equity share (not annualised)					
Basic and diluted	0.26	1.44	1.18	1.55	2.38

Note:-

- 1) The unaudited financial results of the company for the quarter and nine months ended 31 December 2025, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on February 13, 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) On 21 November 2025, the Government of India notified four new Labour Codes ("Labour Codes") consolidating twenty-nine hitherto existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to these Labour Codes. The evaluation and quantification of financial impact is in progress by the management and hence provision has not been made in the financial statements as at the reporting date. The company will account for the incremental liability, if any, in its financial statements by 31 March 2026.
- 7) The company has incorporated a subsidiary entity under the name and style 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 formalize capital contribution and commence operations. Hence consolidated financial results are not provided.
- 8) The quarter and nine months 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 and nine months figures ended on 31 December 2024 is not provided. Furthermore, the financials for the quarter from 1 July 2025 to 30 September 2025, is also not provided.
- 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: 03601703)

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

Sojita Sengupta
Sojita Sengupta
(Company Secretary)
(M.N.:A17680)



Place: Kolkata
Date: 13th Day of February 2026

Sl. No Particulars

	Quarter Ended	Nine months Ended	Half Year Ended	Half Year Ended	Year Ended
	31 December 2025 Unaudited	31 December 2025 Unaudited	30 September 2025 Unaudited	30 September 2024 Unaudited	31 March 2025 Audited
1 Segment Revenue [Net Sales/Income]					
Income from IPD Services	1,063.39	2,956.01	1,892.62	102.30	1,075.06
Income from OPD Services	639.58	1,830.49	1,190.91	1,131.98	2,382.60
Income from sale of medicines from pharmacy	563.25	1,424.82	861.57	538.79	1,155.15
Less: Discount	-	12.47	12.47	4.14	4,612.81
Net Sale	2,266.22	6,211.32	3,945.10	1,773.07	9.70
Add: Profit on Sale of Investment	2,266.22	6,198.85	3,932.63	1,768.93	4,603.11
Add: Interest Income	1.59	44.47	42.89	27.70	108.01
Add: Technician Charges for Dialysis	2.67	7.99	5.32	7.32	15.54
Add: Dialysis machine Rental charges	-	1.10	1.10	1.54	1.84
Add: Others	3.18	12.38	9.20	10.25	16.91
Net Sales/Income from Operations	0.55	5.70	5.14	0.11	10.39
Inter-Segment Sales					
Income from sale of medicines from pharmacy	191.04	649.70	458.66	-	21.35
2 Information about Segment Profits:					
Incomes after segment specific expenses:					
IPD Services	774.11	2,195.99	1,421.88	87.33	850.94
OPD Services	476.47	1,562.28	1,085.81	1,127.50	2,326.10
Sale of medicines from pharmacy	52.90	285.19	232.29	64.38	119.98
Add: Other incomes	1,303.48	4,043.46	2,739.98	1,279.19	3,297.02
Less: Unallocable expenses	7.99	71.64	63.65	46.92	152.69
Employee Benefit Expenses	384.73	1,070.50	685.77	223.55	759.14
Finance Cost	3.37	16.48	13.11	6.04	11.01
Depreciation and Amortisation	140.18	351.23	211.05	44.91	246.01
Other expenses	727.08	2,342.87	1,615.79	751.16	1,950.62
Profit/Loss before tax	56.11	334.02	277.91	300.45	482.93
Less: Taxes	14.02	97.56	83.54	81.93	119.04
Profit/Loss after tax	42.09	236.46	194.37	218.52	363.89
3 Information about segment assets & liabilities					
Segment Assets:					
IPD Services	2,422.21	2,422.21	2,469.48	3,069.83	3,142.63
OPD Services	339.69	339.69	717.61	781.32	837.11
Pharmacy	480.50	480.50	493.01	257.10	414.50
Others	3,673.98	3,673.98	3,009.26	2,607.35	2,434.21
Total Assets	6,916.38	6,916.38	6,689.36	6,715.60	6,828.45
Segment Liabilities:					
IPD Services	152.59	152.59	147.84	434.39	502.71
OPD Services	113.24	113.24	158.57	57.23	255.67
Pharmacy	598.67	598.67	505.26	287.64	383.59
Others	429.02	429.02	247.75	641.73	338.03
Total Liabilities	1,293.52	1,293.52	1,059.42	1,420.99	1,480.00

Note:-

1. The quarter and nine months 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 and nine months figures ended on 31 December 2024 is not provided. Furthermore, the financials for the quarter from 1 July 2025 to 30 September 2025, is also not provided.

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

Pratim Sengupta
Pratim Sengupta
Managing Director
(DIN: 0350703)

Tapas Saha
Tapas Saha
(Chief Financial Officer)
(PAN: BNSPSS900F)

Souparna Sengupta
Souparna Sengupta
(Company Secretary)
(M.N.: A17680)

Place: Kolkata
Date: 13-02-2026





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 Quarterly and Year to Date Unaudited Financial Results of Nephro Care India Limited (formerly called Nephro Care India Private Limited) 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 financial results of **Nephro Care India Limited** (the "company") for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025 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 February 13, 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 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.



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 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.

Emphasis of Matter

We draw attention to Point No 6 of the accompanying statement regarding the notification on 21st November 2025, of the Code of Wages,2019, Industrial Relations Code, 2020, Code of Social Security, 2020 and Occupational Safety, Health and Working Conditions Code 2020. As stated therein, the Company is evaluating the financial impact, if any from implementing these Labour Codes and will recognize appropriate accounting effects in the financial statements for the year ending 31 March 2026.

Our conclusion is not modified in respect of this matter.


Krishna Kumar Chanani
Partner, K K Chanani & Associates
Chartered Accountants
Membership No. 056045
FRN No. 322232E
UDIN No. 26056045EVCWPM9847



Kolkata, the 13th February, 2026