



NCIL  
The care you can trust

Nephro Care  
India Ltd.

(Formerly known as Nephrocare India Pvt. Ltd.)

CIN: U85100WB2014PLC202429

Date: 8<sup>th</sup> November, 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: Submission of the Financial Results of the Company for the half yearly ended on 30<sup>th</sup> September, 2024

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

Dear Sirs,

Pursuant to Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we inform you that the Board of Directors of the Company at its meeting held today 8<sup>th</sup> November, 2024, (commenced at 1530 Hours and concluded at 1730 Hours) interalia, approved the following;

Pursuant to the provisions of Regulation 33 of the Listing Regulations, we enclose the following:


1. Un-audited Financial Results of the Company for the half year ended 30th September, 2024.
2. Limited Review Report on the Un-audited Financial Results of the Company for the half year ended 30<sup>th</sup> September, 2024; and

The Board meeting commenced at 1530 Hours (IST) and concluded at 1730 Hours (IST).

The above announcements are also being made available on the website of the Company at [www.nephrocareindia.com](http://www.nephrocareindia.com). This disclosure is made in compliance with Regulation 30 read with Regulation 51 and 52 of SEBI LODR, as amended.

This is for your information and records.

For, Nephro Care India Limited

  
Sougata Sengupta

Company Secretary and Compliance Officer



**Office Address**

JC 18 Ln, JC Block, 5th & 6th Floor, Sec III,  
Bidhannagar, Kolkata 700106

 [nephrocareindia.com](http://nephrocareindia.com)  
 [support@nephrocareindia.com](mailto:support@nephrocareindia.com)  
 08069 841500

**Nephro Care India Limited**  
 (Formerly called Nephro Care India Private Limited)  
 CIN:U85100WB2014PLC202429  
**Statement of Assets and Liabilities as at 30 September 2024**  
 (All amounts in ₹ lacs, unless otherwise stated)

	As at 30 September 2024 Unaudited	As at 31 March 2024 Audited
<b>Equity and liabilities</b>		
<b>Shareholders' funds</b>		
Share capital	1,648.64	1,190.24
Reserves and surplus	3,645.96	312.29
	<b>5,294.60</b>	<b>1,502.53</b>
<b>Non-Current liabilities</b>		
Long-term provisions	7.76	7.76
	<b>7.76</b>	<b>7.76</b>
<b>Current liabilities</b>		
Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	-	-
- total outstanding dues of creditors other than micro and small enterprises	287.64	187.41
Other current liabilities	865.76	219.25
Short-term provisions	259.84	179.77
	<b>1,413.24</b>	<b>586.43</b>
<b>Total</b>	<b>6,715.60</b>	<b>2,096.72</b>
<b>Assets</b>		
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment and Intangible Assets</b>		
(i) Property, Plant and Equipment	570.17	473.50
(ii) Capital work-in-progress	1,778.18	85.76
Non-current investments	2,502.58	650.98
Deferred Tax Assets (net)	6.60	8.47
Long term loans and advances	759.90	305.78
Other non-current assets	143.21	132.65
	<b>5,760.64</b>	<b>1,657.14</b>
<b>Current assets</b>		
Inventories	107.88	35.21
Trade Receivables	77.04	15.41
Cash and cash equivalents	295.94	129.06
Short term loans and advances	11.05	9.96
Other current assets	463.05	249.94
	<b>954.96</b>	<b>439.58</b>
<b>Total</b>	<b>6,715.60</b>	<b>2,096.72</b>

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

Place: Kolkata  
 Date: 8th Day of November 2024





**Nephro Care India Limited**  
 (Formerly called Nephro Care India Private Limited)  
 CIN:U85100WB2014PLC202429  
**Statement of Unaudited Financial Results for the half year ended 30 September 2024**  
 (All amounts in ₹ lacs, unless otherwise stated)

	Half Year ended 30 September 2024 Unaudited	Half Year ended 31 March 2024 Audited	Year ended 31 March 2024 Audited
Revenue from operations	1,768.93	1,412.74	2,723.08
Other income	46.92	32.15	37.00
<b>Total Income</b>	<b>1,815.85</b>	<b>1,444.89</b>	<b>2,760.08</b>
<b>Expenses</b>			
Changes in inventory of pharmacy, drugs and consumables	(72.67)	13.22	13.22
Purchases of pharmacy, drugs and consumables	566.55	491.39	895.24
Employee Benefit Expenses	223.55	126.68	215.76
Finance Cost	6.04	3.19	8.51
Depreciation and Amortisation	44.91	52.76	52.76
Other expenses	747.02	499.98	952.25
<b>Total expenses</b>	<b>1,515.40</b>	<b>1,187.22</b>	<b>2,137.74</b>
<b>Profit/(loss) before tax</b>	<b>300.45</b>	<b>257.67</b>	<b>622.34</b>
<b>Tax expense</b>			
Current tax	80.07	163.00	163.00
Tax Expenses of prior years		8.73	8.73
Deferred Tax	1.86	0.37	0.37
	<b>81.93</b>	<b>172.10</b>	<b>172.10</b>
<b>Profit/(loss) for the year before prior period adjustments</b>	<b>218.52</b>	<b>85.57</b>	<b>450.24</b>
Add: Prior Period Adjustments (net)	-	(9.10)	(9.10)
<b>Profit/(loss) for the year after prior period adjustments</b>	<b>218.52</b>	<b>76.47</b>	<b>441.14</b>
<b>Earnings per equity share</b>			
Basic and diluted	1.55	0.72	3.80

Note:-

- 1) The above financial statements were reviewed by Audit Committee and approved by the Board of Directors on dated 08-11-2024. The Statutory Auditor's has expressed an unmodified opinion on the above results
- 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) The company was listed on SME Platform on NSE Emerge on 5th July, 2024 and thus half yearly figures for the period ended 30 September 2023 are not provided, hence no half year figures was drawn or separately reviewed by the Board
- 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: 8th Day of November 2024

*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)



**Nephro Care India Limited**  
**(Formerly called Nephro Care India Private Limited)**  
**CIN:U85100WB2014PLC202429**  
**Statement of Cash Flow for the half year ended 30 September 2024**  
**(All amounts in ₹ lacs, unless otherwise stated)**

	Half Year ended 30 September 2024 Unaudited	Year ended 31 March 2024 Audited
<b>A. Cash flow from operating activities :</b>		
Profit before tax	300.44	622.33
<b>Adjustment for :</b>		
Depreciation	44.91	52.76
Interest Income from Fixed Deposit	(7.32)	
Sundry Balance Written Off	-	(0.80)
Profit from sale of investments	(27.70)	(26.05)
Interest on loan	-	0.13
<b>Operating profit before working capital changes</b>	<b>310.33</b>	<b>648.37</b>
<b>Adjustments for changes in working capital:</b>		
<b>(Increase) / decrease in assets:</b>		
Inventories	(72.67)	13.22
Trade Receivables	(61.63)	(11.07)
Other current assets	(31.06)	(71.75)
Short-term loans and advances	(1.09)	(9.74)
Long-term loans and advances	(454.12)	(305.78)
Other non-current assets	(10.56)	(111.75)
<b>Increase / (decrease) in liabilities:</b>		
Trade Payables	100.23	93.55
Long-term provisions	-	7.76
Short-term provisions	-	0.33
Other current liabilities	646.50	67.45
<b>Cash generated from operations</b>	<b>425.93</b>	<b>320.59</b>
Income taxes paid (net of refunds)	(100.95)	(229.52)
<b>Net cash generated from operating activities (A)</b>	<b>324.98</b>	<b>91.07</b>
<b>B. Cash flow from investing activities</b>		
Purchase of Property, Plant and Equipment	(141.58)	(243.16)
Capital work-in-progress	(1,835.64)	(85.76)
Investment in Fixed Deposits	(2,739.00)	
Proceeds from Fixed Deposits	2,495.00	-
Redemption of Mutual Fund	420.00	550.01
Investment in Mutual Funds	(2,000.00)	(975.00)
Interest Income from Fixed Deposits	7.32	-
<b>Net cash used in investing activities (B)</b>	<b>(3,793.90)</b>	<b>(753.91)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds/(Repayment) from Borrowings	-	(248.15)
Increase in Share Capital	-	9.51
Share Capital	458.40	-
Securities Premium Received	3,667.20	799.01
Issue Expenses	(489.80)	
Interest paid	-	(0.13)
<b>Net cash used in financing activities (C)</b>	<b>3,635.80</b>	<b>560.24</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>166.88</b>	<b>(102.60)</b>
Cash and cash equivalents as at the beginning of the year	129.06	231.66
Cash and cash equivalents as at the end of the period	295.94	129.06
<b>Note:</b>		
Cash and bank balances	295.94	129.06
Less: Other bank balances	-	-
<b>Cash and cash equivalents</b>	<b>295.94</b>	<b>129.06</b>

The statement of cashflow has been prepared under the indirect method as set out in Accounting Standard 3 on Cash Flow Statement as specified under Section 133 of the Companies Act 2013 read with Companies (Accounting Standards) Rules, 2021



Place: Kolkata  
 Date: 8th Day of November 2024



For and on behalf of the Board of Directors of  
**Nephro Care India Limited**  
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 Managing Director  
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 (Company Secretary)  
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**Nephro Care India Limited**  
**(Formerly called Nephro Care India Private Limited)**  
**CIN:U85100WB2014PLC202429**  
**Statement of unaudited Business Segments as on 30 September 2024**  
**(All amounts in ₹ lacs, unless otherwise stated)**

SL No	Particulars	Half Year ended	
		30-Sep-24	
		Unaudited	
1	<b>Information about Primary Segment - business :-</b>		
	<b>Segment Revenue with External Customers</b>		
	Income from OPD		1,124.84
	Income from sale of medicines from pharmacy		538.79
	Others		105.30
	<b>Total Segment Revenue</b>		<b>1,768.93</b>
	Add : Profit on Sale of Investment		27.70
	Add : Interest Income		7.32
	Add : Technician Charges for Dialysis		10.25
	Add : Others		1.65
	<b>Total Income</b>		<b>1,815.85</b>
2	<b>Segment result</b>		
	Income from OPD		255.60
	Income from sale of medicines from pharmacy		75.39
	Others		26.51
	<b>Total</b>		<b>304.48</b>
	Less : Finance Cost		6.04
	Less: Depreciation		44.91
	Add : Profit on Sale of Investment		27.70
	Add : Interest Income		7.32
	Add : Technician Charges for Dialysis		10.25
	Add : Other unallocable income		1.65
	<b>Profit / (loss) before tax</b>		<b>300.45</b>
	Less : Taxes		81.93
	<b>Profit / (loss) after tax</b>		<b>218.52</b>

**1. Business Segments:**

The Company has disclosed Business Segment as the primary segment. Segments have been identified taking into account the organizational structure, nature of services, differing risks and internal reporting system.

**2. Geographical Segments:**

There is no geographical segment as required by AS 17.

3. Assets and Liabilities used in the Company is not identified to any of the reportable segments , as these are used interchangeably between segments .The Management believes that it is currently not practicable to provide segment disclosures relating of the total assets and liabilities since a meaningful segregation of the available data is onerous

4 Segment reporting was not applicable for F.Y 2023-24 , hence no comparative data is provided

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



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Place: Kolkata  
 Date: 8th Day of November 2024

