

Nephro Care India Limited
(Formerly called Nephro Care India Private Limited)
CIN:L85100WB2014PLC202429
Statement of Assets and Liabilities as at 30 September 2025
(All amounts in ₹ Lakhs , unless otherwise stated)

	As at 30 September 2025 Unaudited	As at 31 March 2025 Audited
Equity and liabilities		
Shareholders' funds		
Share capital	1,648.64	1,648.64
Reserves and surplus	3,894.17	3,699.81
	5,542.81	5,348.45
Non-Current liabilities		
Deferred Tax Liability (net)	40.46	30.22
Long-term provisions	18.64	18.64
Other Long Term Liabilities	28.02	28.02
	87.12	76.88
Current liabilities		
Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	26.87	23.72
- total outstanding dues of creditors other than micro and small enterprises	478.40	359.87
Other current liabilities	382.70	921.37
Short-term provisions	171.46	98.16
	1,059.43	1,403.12
Total	6,689.36	6,828.45
Assets		
Non-Current Assets		
Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	3,375.89	3,148.48
(ii) Capital work-in-progress	100.72	59.37
(iii) Intangible Assets under development	1.48	1.48
Non-current investments	174.03	258.43
Long term loans and advances	207.31	349.76
Other non-current assets	237.32	187.32
	4,096.75	4,004.84
Current assets		
Current Investments	1,200.00	1,600.00
Inventories	217.99	122.60
Trade Receivables	456.53	322.58
Cash and cash equivalents	205.06	465.83
Short term loans and advances	9.15	5.11
Other current assets	503.88	307.49
	2,592.61	2,823.61
Total	6,689.36	6,828.45

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 Office)
(PAN:BNSPS8900F)

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

Place: Kolkata
Date: 12-11-2025

	Half Year ended 30 September 2025 Unaudited	Half Year ended 31 March 2025 Audited	Half Year ended 30 September 2024 Unaudited	Year ended 31 March 2025 Audited
Revenue from operations	3,932.63	2,834.18	1,768.93	4,603.11
Other income	62.30	105.77	46.92	152.69
Total Income	3,994.93	2,939.95	1,815.85	4,755.80
Expenses				
Changes in inventory of pharmacy, drugs and consumables	(95.39)	(14.73)	(72.67)	(87.40)
Purchases of pharmacy, drugs and consumables	1,118.02	826.94	566.55	1,393.49
Employee Benefit Expenses	685.77	535.59	223.55	759.14
Finance Cost	13.11	4.97	6.04	11.01
Depreciation and Amortisation	211.05	201.10	44.91	246.01
Other expenses	1,784.45	1,203.60	747.02	1,950.62
Total expenses	3,717.02	2,757.47	1,515.40	4,272.87
Profit/(loss) before tax	277.91	182.48	300.45	482.93
Tax expense				
Current tax	73.30	17.93	80.07	98.00
Less: Mat Credit Entitlement		(8.00)		(8.00)
Tax Expenses of prior years		(9.65)		(9.65)
Deferred Tax	10.24	36.83	1.86	38.69
	83.54	37.11	81.93	119.04
Profit/(loss) for the period/year	194.36	145.37	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
Reserve & Surplus				3,699.81
Earnings per equity share (not annualised)				
Basic and diluted	1.18	0.95	1.55	2.38

Note:-

- 1) The unaudited financial results of the company for the half year ended 30 September 2025, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 12, 2025. 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) 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
Sougata Sengupta
(Company Secretary)
(M.N.:A17680)



Place: Kolkata
Date: 12th Day of November 2025

Nephro Care India Limited
(Formerly called Nephro Care India Private Limited)
CIN:L85100WB2014PLC202429
Statement of Cash Flow for the period ended 30 September 2025
(All amounts in ₹ Lakhs , unless otherwise stated)

	Period Ended 30 September 2025 Unaudited	Year ended 31 March 2025 Audited
A. Cash flow from operating activities :		
Profit before tax	277.91	482.93
<u>Adjustment for :</u>		
Depreciation	211.05	246.01
Interest Income from Fixed Deposit	(5.32)	(15.54)
Sundry Balance Written Off	(0.01)	(7.88)
Profit from sale of investments	(42.89)	(108.01)
Operating profit before working capital changes	440.74	597.51
Adjustments for changes in working capital:		
(Increase) / decrease in assets:		
Inventories	(95.39)	(87.40)
Trade Receivables	(133.95)	(307.17)
Other current assets	(123.98)	(188.27)
Short-term loans and advances	(4.04)	4.85
Long-term loans and advances	142.45	(43.99)
Other non-current assets	(50.00)	(54.68)
Increase / (decrease) in liabilities:		
Trade Payables	121.71	196.17
Long-term provisions	-	10.89
Short-term provisions	-	(0.17)
Other current liabilities	(538.68)	702.11
Cash generated from operations	(241.14)	829.87
Income taxes paid (net of refunds)	(72.42)	(106.31)
Net cash generated from operating activities	(A) (313.56)	723.56
B. Cash flow from investing activities		
Purchase of Property, Plant and Equipment	(438.46)	(2,920.98)
Capital work-in -progress	(41.35)	(59.37)
Proceeds from Fixed Deposits	244.00	2,495.00
Investment in Fixed Deposits	(158.80)	(2,753.43)
Redemption of Mutual Fund	1,642.87	4,867.03
Investment in Mutual Funds	(1,200.00)	(5,600.00)
Interest Income from Fixed Deposits	4.52	15.54
Net cash used in investing activities	(B) 52.78	(3,956.22)
C. Cash flow from financing activities		
Government Grant Received	-	28.02
Increase in Share Capital	-	458.40
Securities Premium Received (Net)	-	3,109.55
Net cash used in financing activities	(C) -	3,595.97
Net increase in cash and cash equivalents	(A+B+C) (260.78)	336.77
Cash and cash equivalents as at the beginning of the year	465.83	129.06
Cash and cash equivalents as at the end of the year	205.06	465.83
Note:		
Cash and bank balances	205.06	465.83
Less: Other bank balances		
Cash and cash equivalents	205.06	465.83

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: 12-11-2025



For and on behalf of the Board of Directors of

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Managing Director
(DIN: 03501703)

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

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(Chief Financial Officer)
(PAN:BNSPS8900F)

Statement wise Revenue , Results, Assets and Liabilities for the half year ended 30 September 2025

(All amounts in ₹ Lakhs , unless otherwise stated)

Sl. No	Particulars	Half Year Ended	Half Year Ended	Half Year Ended	Year Ended
		30 September 2025	30 September 2024	31 March 2025	31 March 2025
		Unaudited	Unaudited	Audited	Audited
1	Segment Revenue [Net Sales/Income]				
	Income from IPD Services	1,892.62	102.30	972.76	1,075.06
	Income from OPD Services	1,190.91	1,131.98	1,250.62	2,382.60
	Income from sale of medicines from pharmacy	861.57	538.79	616.36	1,155.15
		3,945.10	1,773.07	2,839.74	4,612.81
	Less: Discount	12.47	4.14	5.56	9.70
	Net Sale	3,932.63	1,768.93	2,834.18	4,603.11
	Add: Profit on Sale of Investment	42.89	27.70	80.31	108.01
	Add: Interest Income	5.32	7.32	8.22	15.54
	Add: Technician Charges for Dialysis	1.10	1.54	0.30	1.84
	Add: Dialysis machine Rental charges	9.20	10.25	6.66	16.91
	Add: Others	3.79	0.11	10.28	10.39
	Net Sales/Income from Operations	3,994.93	1,815.85	2,939.95	4,755.80
	Inter-Segment Sales				
	Income from sale of medicines from pharmacy	458.66	-	21.35	21.35
2	Information about Segment Profits:				
	Incomes after segment specific expenses:				
	IPD Services	1,421.88	87.33	763.61	850.94
	OPD Services	1,085.81	1,127.50	1,198.60	2,326.10
	Sale of medicines from pharmacy	232.29	64.36	55.61	119.98
		2,739.98	1,279.19	2,017.83	3,297.02
	Add: Other incomes	62.30	46.92	105.77	152.69
	Less: Unallocable expenses				
	Employee Benefit Expenses	685.77	223.55	535.59	759.14
	Finance Cost	13.11	6.04	4.97	11.01
	Depreciation and Amortisation	211.05	44.91	201.10	246.01
	Other expenses	1,614.43	747.02	1,203.60	1,950.62
	Profit/Loss before tax	277.90	304.59	178.34	482.93
	Less: Taxes	83.54		119.04	119.04
	Profit/Loss after tax	194.36	304.59	59.30	363.89
3	Information about segment assets & liabilities				
	Segment Assets:				
	IPD Services	2,469.48	3,069.83	3,142.63	3,142.63
	OPD Services	717.61	781.32	837.11	837.11
	Pharmacy	493.01	257.10	414.50	414.50
	Others	3,009.26	2,607.35	2,434.21	2,434.21
	Total Assets	6,689.36	6,715.60	6,828.45	6,828.45
	Segment Liabilities:				
	IPD Services	147.84	434.39	502.71	502.71
	OPD Services	158.57	57.23	255.67	255.67
	Pharmacy	505.26	287.64	383.59	383.59
	Others	247.75	641.73	338.03	338.03
	Total Liabilities	1,059.42	1,420.99	1,480.00	1,480.00

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