

May 28, 2026

BSE Limited

Phiroze Jeejeebhoy Towers, Dalal
Street, Fort,
Mumbai – 400001, Maharashtra
Scrip Code – 544709

ISIN: INE0P8B01020

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400051, Maharashtra
Symbol – GAUDIUMIVF

ISIN: INE0P8B01020

Dear Sir/Madam,

Subject: Outcome of the Board Meeting.

We wish to inform you that the Board of Directors of Gaudium IVF and Women Health Limited (“the Company”) at its meeting held today *i.e.* Thursday, May 28, 2026, have *inter-alia* approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026 along with unmodified auditor’s report thereon issued by S K G N & Associates LLP, Statutory Auditors of the Company, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

A copy of results along with Auditor’s Reports on the Audited Financial Results are enclosed herewith.

The Board Meeting commenced at 4:00 p.m. IST and concluded at 6:45 p.m. IST.

In terms of the Gaudium’s Code on Prohibition of Insider Trading and the SEBI (Prohibition of Insider Trading) Regulations, 2015, the trading window for all the Designated Persons and their immediate relatives, in the shares of the Company shall remain closed up to and including May 30, 2026.

This disclosure will also be hosted on the Company’s website.

We request you to please take the same on record and arrange to bring this to the notice of all concerned.

Thanking you.

For and on behalf of Gaudium IVF and Women Health Limited

(Formerly known as Gaudium IVF and Women Health Private Limited)

Naveen Kumar

Company Secretary and Compliance Officer

Membership No.: A69788

Encl.: a/a

Gaudium IVF and Women Health Limited (Formerly known as Gaudium IVF and Women Health Pvt. Ltd.)

Registered Office : B1/51, Janakpuri, New Delhi- 110058 | Ph: 011-4885 8585

CIN : L85100DL2015PLC278296 Email : info@gaudiumivfcentre.com Website : www.gaudiumivfcentre.com



Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of

Gaudium IVF and Women Health Limited (formerly known as Gaudium IVF and Women Health Private Limited)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Gaudium IVF and Women Health Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The unaudited standalone financial results for the three months ended March 31, 2025 were compiled by the management and approved by the Board of Directors of the Company. The statutory auditors have not audited or carried out limited review procedures on the standalone financial results for the three months ended March 31, 2025.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act or safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S K G N & Associates LLP

Chartered Accountants

Firm registration number: 023403N/N500052


Sumit Kumar Goyal

Partner

Membership No: 515406

UDIN: 26515406VJDDKM4832

Place: New Delhi

Date: 28-05-2026



Gaudium IVF and Women Health Limited (Formerly known as Gaudium IVF and Women Health Private Limited)

CIN : L85100DL2015PLC278296



Registered address: B1/51, Janakpuri, New Delhi, India - 110058.

Statement of Standalone Financial Results for the three months and the year ended March 31, 2026

Particulars	Three months ended March 31, 2026	Preceding three months ended December 31, 2025	Corresponding three months ended March 31, 2025	For the year ended March 31, 2026	For the year ended March 31, 2025
	Audited	Unaudited	Unaudited	Audited	Audited
Income					
Revenue from operations	2,216.60	1,419.35	1,682.29	7,157.85	5,900.16
Other income	17.66	10.30	23.42	49.81	23.45
Total income	2,234.26	1,429.65	1,705.71	7,207.66	5,923.61
Expenses					
Cost of rendering services	219.30	227.67	141.84	844.60	525.33
Purchase of drugs and medical consumables	85.87	133.52	147.50	450.20	633.63
Changes in inventories of drugs and medical consumables	34.23	(3.16)	(1.61)	24.60	(90.02)
Employee benefit expenses	203.07	206.87	196.99	772.43	717.84
Finance costs	123.62	112.26	43.44	336.19	139.09
Depreciation and amortisation expenses	60.85	46.66	35.60	243.66	201.06
Other expenses	547.98	271.24	369.44	1,609.43	1,326.95
Total Expenses	1,274.92	995.06	933.20	4,281.11	3,453.88
Profit before tax	959.34	434.59	772.51	2,926.55	2,469.73
Tax expenses					
Current tax	226.72	108.86	144.09	728.87	594.83
- Taxes for prior years	(37.65)	13.03	-	(24.62)	-
Deferred tax	(2.87)	(5.70)	7.51	(6.48)	11.52
Total tax expenses	186.20	116.19	151.59	697.78	606.35
Profit for the year	773.14	318.40	620.92	2,228.77	1,863.38
Other comprehensive income (OCI)					
Items that will not be reclassified to the Statement of Profit and Loss	2.39	2.58	4.60	10.13	18.39
Income tax relating to items that will not be reclassified to Statement of Profit and Loss	(0.60)	(0.65)	(1.16)	(2.55)	(4.63)
Other comprehensive income for the year, net of tax	1.79	1.93	3.44	7.58	13.76
Total comprehensive income for the year	774.93	320.33	624.36	2,236.34	1,877.14
Earning per equity share (EPS) (par value of ₹ 5)					
Basic and Diluted (in absolute rupees)	1.24	0.51	1.02	3.59	3.06



Gaudium IVF and Women Health Limited (Formerly known as Gaudium IVF and Women Health Private Limited)

CIN: L85100DL2015PLC278296

Registered address: B1/51, Janakpuri, New Delhi, India - 110058.

Standalone Balance Sheet as at March 31, 2026

(All amounts in Indian Rupees Lakhs, unless otherwise stated)



Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
Assets		
Non-current assets		
Property, plant and equipment	534.67	618.50
Right of use asset	121.62	146.11
Goodwill	13.82	13.82
Other intangible assets	865.28	988.41
Intangible assets under development	1,196.83	738.32
Financial assets:		
Investments	625.00	626.00
Loans	400.00	400.00
Other financial Assets	8,113.08	19.80
Total non-current assets	11,870.30	3,550.96
Current assets		
Inventories	229.86	254.46
Financial assets:		
Trade receivables	4,260.42	2,367.66
Cash and cash equivalents	853.69	672.83
Other financial assets	520.86	473.64
Other current assets	123.46	178.02
Total current assets	5,988.29	3,946.61
Total assets	17,858.59	7,497.57
Equity and liabilities		
Equity		
Equity share capital	3,639.34	3,069.72
Other equity	11,287.14	1,473.61
Total equity	14,926.48	4,543.33
Non-current liabilities		
Financial liabilities:		
Borrowings	-	172.73
Lease Liabilities	128.26	149.54
Provisions	39.86	35.88
Deferred tax liabilities (net)	55.77	62.25
Total non-current liabilities	223.89	420.39
Current liabilities		
Financial liabilities		
Borrowings	2,109.95	1,720.71
Lease Liabilities	21.28	17.92
Trade payables		
- total outstanding dues of micro and small enterprises	45.85	10.07
- total outstanding dues other than micro and small enterprises	237.40	160.30
Other financial liabilities	77.20	61.57
Other current liabilities	81.94	19.46
Provisions	9.93	5.55
Current tax liabilities (net)	124.67	538.26
Total current liabilities	2,708.22	2,533.85
Total liabilities	2,932.11	2,954.24
Total equity and liabilities	17,858.59	7,497.57



Gaudium IVF and Women Health Limited (Formerly known as Gaudium IVF and Women Health Private Limited)

CIN: L85100DL2015PLC278296

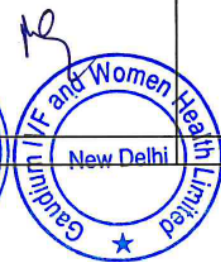


Registered address: B1/51, Janakpuri, New Delhi, India - 110058.

Standalone Statement of Cash Flows for the year ended March 31, 2026

(All amounts in Indian Rupees Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flows from operating activities		
Profit/(loss) before tax for the year	2,926.55	2,469.73
Adjustments for non-cash items:		
Depreciation expenses	243.66	201.06
Finance costs	336.19	139.09
Write off of irrecoverable balances	-	0.18
Asset derecognised	-	0.16
Allowance on Expected credit loss	31.97	9.83
Unclaimed balances and excess provisions written back	(1.85)	(0.53)
Interest income	(47.96)	(22.92)
Other comprehensive income	10.13	18.39
Operating cash flow before working capital changes	3,498.69	2,814.98
Movement in working capital:		
Adjustments for (increase)/decrease in assets:		
(Increase)/Decrease in other financial assets	1.97	(122.72)
(Increase)/Decrease in Loans	-	7.83
(Increase)/Decrease in trade receivables	(1,924.73)	(1,018.44)
(Increase)/Decrease in inventories	24.60	(90.02)
(Increase)/Decrease in other current assets	54.55	(356.88)
Adjustments for (increase)/decrease in liabilities:		
Increase/(Decrease) in trade payables	112.87	49.36
Increase/(Decrease) in other financial liabilities	7.09	0.69
Increase/(Decrease) in provisions	10.21	11.50
Increase/(Decrease) in other current liabilities	62.48	8.50
Cash flow generated from operating activities	1,847.74	1,304.80
Income tax (net of refunds)	(1,120.39)	(461.15)
Net cash flow generated from operating activities	727.34	843.64
Cash flows from investing activities		
Purchase of Property Plant & Equipment including ROU Assets	(12.22)	(886.44)
Development cost of intangible asset under development	(458.51)	-
Investment in 0% unsecured optionally convertible debentures	-	(500.00)
(Investment in)/ Sale of equity shares in EKK Global Private Limited	1.00	(1.00)
Inter corporate loans	-	(400.00)
Bank Deposits	(8,106.77)	(2.50)
Capital advances to related parties	-	250.00
Interest income	12.27	22.93
Net cash flow (used in) investing activities	(8,564.23)	(1,517.01)
Cash flows from financing activities		
Proceeds from issue of share capital	9,000.08	-
Share issue expense paid	(853.27)	-
Repayment of borrowings	(75.59)	(19.90)
Proceeds from borrowings	1,687.37	-
Proceeds from/ (repayment of) short term borrowings (net)	(1,395.26)	340.82
Repayment of lease liabilities	(32.03)	(0.17)
Interest paid on statutory dues	(131.83)	-
Interest paid on borrowings	(181.72)	(139.09)
Net cash flow generated from financing activities	8,017.74	181.66
Net increase/ (decrease) in cash and cash equivalents	180.86	(491.70)
Cash and cash equivalents at the beginning of the year	672.83	1,164.54
Cash and cash equivalents at the end of the year	853.69	672.83
Cash and cash equivalents comprise of :		
Bank balances, unrestricted	575.82	22.73
Cash on hand	277.88	650.10
Cash and cash equivalents at the end of the year	853.69	672.83



Notes to Statement of Standalone Financial Results

1. The standalone financial results for the quarter and year ended March 31, 2026 ('the Results') of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of Companies Act, 2013 ('the Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. These standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on May 28, 2026. The statutory auditors have carried out an audit of the standalone financial results for the year ended March 31, 2026 and have issued an unmodified opinion on the same.
3. The figures for the quarters ended March 31, 2026 and March 31, 2025, represent the differences between the audited annual financial results for the years ended March 31, 2026 and March 31, 2025, and the unaudited quarterly results upto December 31, 2025 and December 31, 2024, respectively. The unaudited standalone financial results for the nine months ended December 31, 2024 were approved by the Board of Directors of the Company. The statutory auditors have not carried out limited review procedures on the standalone financial results for the nine months ended December 31, 2024.
4. The operating segment of the Company is identified as "Health Care Business", as the Chief Operating Decision Maker reviews business performance at an overall company level as one segment. Therefore, the disclosure as per Regulation 33(1)(e) read with Clause (L) of Schedule IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company.
5. The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes, collectively referred to as the "New Labour Codes". These Codes, inter alia, introduce a revised definition of "Wages" for the purpose of computation of various employee benefits. The Company has evaluated the potential impact of the revised definition of wages on its employee benefit obligations. Considering that the Company already structures employee compensation in accordance with the revised definition of wages under the New Labour Codes is not expected to have a material impact on the computation of employee benefits such as gratuity and compensated absences.

Accordingly, no additional liability or past service cost has been recognised in the financial results for the quarter and year ended March 31, 2026. The Company will continue to monitor developments relating to the implementation of the New Labour Codes and will reassess the impact, if any, upon notification of the final rules.



6. During the year, The Company has completed its Initial Public Offer (IPO) of 20,886,200 equity shares of face value of ₹5 each at an issue price of ₹79 per share (including a share premium of ₹74 per share). The issue comprised of a fresh issue of 11,392,500 equity shares aggregating to Rs. 9000.08 Lakhs and offer for sale of 9,493,700 equity shares by selling shareholder aggregating to ₹7500.02 Lakhs. The equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on February 27, 2026.

Utilisation of IPO proceeds:

(₹ in Lakhs)

Objects of the issue as per prospectus	Amount to be utilised as per prospectus	Amount utilised upto March 31, 2026	Amount remaining unutilised
Funding capital expenditure towards establishment of New IVF Centers of our Company	5000.00	0.00	5000.00
Repayment/pre-payment, in full or in part, of certain outstanding loans availed by our Company;	2000.00	0.00	2000.00
General Corporate Purposes	1228.19	96.99	1131.20
Fresh issue related expenses	771.89	771.89	0.00
Total	9000.08	868.88	8131.20

7. The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary to conform to the current period presentation, and such regrouping does not have any impact on profit / loss of the Company.
8. The above standalone financial results of the Company are available on the Company's website www.gaudiumivfcentre.com and also that of NSE (www.nseindia.com) and BSE (www.bseindia.com).



9. Item of expenditure which exceeds 10% of the total expenditure

₹ In Lakhs

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Unaudited	Audited	Audited
Sales and marketing expenses	233.70	126.72	165.39	672.97	560.82
Rent	58.64	58.31	55.09	231.76	214.20
Legal and professional fees	95.53	43.85	49.20	265.83	183.79

For and on behalf of the Board of Directors of
Gaudium IVF and Women Health Limited
(Formerly Known as Gaudium IVF and Women Health Private Limited)

Manika

Dr. Manika Khanna
Chairperson and Managing Director
DIN: 07090907



Place: New Delhi
Date: May 28, 2026

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of

Gaudium IVF and Women Health Limited (Formerly known as Gaudium IVF and Women Health Private Limited)

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Gaudium IVF and Women Health Limited (Formerly known as Gaudium IVF and Women Health Private Limited) ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

The unaudited standalone financial results for the three months ended March 31, 2025 were compiled by the management and approved by the Board of Directors of the Company. The statutory auditors have not audited or carried out limited review procedures on the standalone financial results for the three months ended March 31, 2025.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements/ financial results/financial information of the subsidiaries, the Statement:

i. includes the results of the following entities

Holding Company:

Gaudium IVF and Women Health Limited (formerly known as Gaudium IVF and Women Health Private Limited)

Subsidiaries:

Gaudium International Private Limited
EKK Global Private Limited (till August 05, 2025)



ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and

iii. Gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended (“the Act”). Our responsibilities under those Standards are further described in the “Auditor’s Responsibilities for the Audit of the Consolidated Financial Results” section of our report. We are independent of the Group in accordance with the ‘Code of Ethics’ issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.



In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up



to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

The accompanying Statement includes the audited financial results and other financial information, in respect of one subsidiary, whose financial results include total assets of Nil as at March 31, 2026, total revenues of Nil and Nil, total net loss after tax of Nil and Rs. 2.75 lakhs, total comprehensive income of Nil and Nil, for the quarter and the year ended on that date respectively, and net cash outflow of Rs. 0.27 lakh for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditor.

The independent auditor's report on the financial results and other financial information of these entity have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of such auditor and the procedures performed by us as stated in paragraph above.



Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S K G N & Associates LLP

Chartered Accountants

Firm registration number: 023403N/N500052



Sumit Kumar Goyal

Partner

Membership No: 515406

UDIN: 265154065ZDEZM1447

Place: New Delhi

Date: 28-05-2026

Gaudium IVF and Women Health Limited (Formerly known as Gaudium IVF and Women Health Private Limited)

CIN: L85100DL2015PLC278296



Registered address: B1/51, Janakpuri, New Delhi, India - 110058.

Statement of consolidated financial results for the three months and the year ended March 31, 2026

(₹ in Lakhs)

Particulars	Three months ended March 31, 2026	Preceding three months ended December 31, 2025	Corresponding three months ended March 31, 2025	For the year ended March 31, 2026	For the year ended March 31, 2025
	Audited	Unaudited	Unaudited	Audited	Audited
Income					
Revenue from operations	3,035.11	2,450.70	2,692.43	10,435.70	7,072.40
Other income	17.74	10.30	23.42	53.12	23.44
Total income	3,052.85	2,461.00	2,715.85	10,488.82	7,095.84
Expenses					
Cost of rendering services	219.30	227.67	141.84	844.60	525.33
Purchase of drugs and medical consumables	792.87	975.89	1,506.59	2,992.04	2,020.59
Changes in inventories of drugs and medical consumables	33.15	94.01	(433.43)	368.50	(512.68)
Employee benefit expenses	210.18	213.83	203.89	798.63	745.67
Finance costs	129.03	119.70	43.44	349.16	139.09
Depreciation and amortisation expenses	63.69	49.37	36.48	254.79	204.69
Other expenses	562.41	284.22	401.36	1,661.53	1,430.42
Total Expenses	2,010.63	1,964.69	1,900.16	7,269.25	4,553.11
Profit before tax	1,042.22	496.31	815.69	3,219.56	2,542.74
Tax expenses					
Current tax	244.70	124.54	162.53	798.24	608.76
- Taxes for prior years	(37.65)	(4.31)	-	(24.62)	-
Deferred tax	(0.57)	13.03	7.60	(2.91)	16.24
Total tax expenses	206.48	133.26	170.13	770.72	625.00
Profit for the year	835.74	363.05	645.56	2,448.85	1,917.73
Profit/ (loss) before tax for the year from discontinued operation			(0.49)	(2.75)	(0.49)
Tax expense of discontinued operations			-	-	-
Profit/ (loss) for the year from discontinued operation (B)			(0.49)	(2.75)	(0.49)
Other comprehensive income (OCI)					
Items that will not be reclassified to the Statement of Profit and Loss	2.39	2.58	4.60	10.13	18.39
Income tax relating to items that will not be reclassified to Statement of Profit and Loss	(0.60)	(0.65)	(1.16)	(2.55)	(4.63)
Other comprehensive income for the year, net of tax	1.79	1.93	3.44	7.58	13.76
Total comprehensive income for the year	837.53	364.98	648.51	2,453.67	1,931.00
Earning per equity share (EPS) (par value of ₹ 5) Basic and Diluted (in absolute rupees)	1.34	0.59	1.05	3.92	3.12



Gaudium IVF and Women Health Limited (Formerly known as Gaudium IVF and Women Health Private Limited)

CIN: L85100DL2015PLC278296



Registered address: B1/51, Janakpuri, New Delhi, India - 110058.

Consolidated Balance Sheet as at March 31, 2026

(All amounts in Indian Rupees Lakhs, unless otherwise stated)

Particulars	As at	As at
	March 31, 2026	March 31, 2025
	Audited	Audited
Assets		
Non-current assets		
Property, plant and equipment	746.44	640.90
Right of use asset	121.62	146.11
Goodwill	37.00	37.00
Other intangible assets	865.28	988.40
Intangible assets under development	1,196.83	738.50
Financial assets:		
Investments	500.00	500.00
Loans	400.00	400.00
Other financial Assets	8,113.08	19.80
Total non-current assets	11,980.25	3,470.71
Current assets		
Inventories	354.46	722.95
Financial assets:		
Trade receivables	5,337.93	3,286.72
Cash and cash equivalents	878.57	721.50
Other financial assets	523.86	257.08
Other current assets	235.38	392.31
Total current assets	7,330.20	5,380.56
Total assets	19,310.45	8,851.27
Equity and liabilities		
Equity		
Equity share capital	3,639.34	3,069.72
Other equity	11,590.87	1,560.02
Total equity	15,230.21	4,629.74
Non-current liabilities		
Financial liabilities:		
Borrowings	-	172.73
Lease Liabilities	128.26	149.54
Provisions	39.86	35.88
Deferred tax liabilities (net)	59.39	62.30
Total non-current liabilities	227.51	420.45
Current liabilities		
Financial liabilities		
Borrowings	2,307.48	1,720.71
Lease Liabilities	21.28	17.92
Trade payables		
- total outstanding dues of micro and small enterprises	51.94	12.08
- total outstanding dues other than micro and small enterprises	1,170.98	1,383.02
Other financial liabilities	79.39	2.24
Other current liabilities	82.74	97.42
Provisions	9.93	15.15
Current tax liabilities (net)	128.99	552.54
Total current liabilities	3,852.73	3,801.08
Total liabilities	4,080.24	4,221.53
Total equity and liabilities	19,310.45	8,851.27



Gaudium IVF and Women Health Limited (Formerly known as Gaudium IVF and Women Health Private Limited)

CIN: L85100DL2015PLC278296



Registered address: B1/51, Janakpuri, New Delhi, India - 110058.

Statement of Consolidated Cash Flows for the year ended March 31, 2026

(All amounts in Indian Rupees Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flows from operating activities		
Profit for the year from continuing operations	3,219.57	2,542.25
Profit/(Loss) for the year from discontinued operations	(2.75)	-
Adjustments for non-cash items:		
Depreciation expenses	254.79	204.69
Finance costs	349.16	139.09
Write off of irrecoverable balances	0.44	3.04
Loss on disposal/write off of assets	-	13.61
Allowance on expected credit loss	31.97	9.83
Unclaimed balances and excess provisions written back	(1.85)	(0.53)
Interest income	(47.96)	(22.92)
Other comprehensive income	10.13	18.39
Gain on sale of holding in EKK Global Private Limited	(3.24)	-
Cash flows from operating activities before working capital changes	3,810.26	2,907.45
Movement in working capital:		
Adjustments for (increase)/decrease in assets:		
(Increase)/Decrease in other financial assets	(4.16)	(122.69)
(Increase)/Decrease in Loans	-	7.83
(Increase)/Decrease in trade receivables	(2,083.19)	(1,940.36)
(Increase)/Decrease in inventories	368.50	(512.68)
(Increase)/Decrease in other current assets	(58.07)	(337.51)
Adjustments for increase/(decrease) in liabilities:		
Increase/(Decrease) in trade payables	(197.60)	1,318.86
Increase/(Decrease) in other financial liabilities	25.54	0.69
Increase/(Decrease) in provisions	0.60	11.50
Increase/(Decrease) in other current liabilities	62.57	7.38
Cash generated from operations	1,924.44	1,340.47
Income tax (net of refunds)	(1,199.72)	(468.70)
Net cash used in operating activities (A)	724.72	871.77
Cash flows from investing activities		
Purchase of Property Plant & Equipment including ROU Assets	(213.58)	(887.85)
Development cost of intangible asset under development	(458.33)	-
Investment in 0% unsecured optionally convertible debentures	-	(500.00)
Inter corporate loans	-	(400.00)
Bank Deposits	(8,106.77)	(2.50)
Capital advances to related parties	-	250.00
Interest income	12.26	22.92
Sale of investment in subsidiary	1.00	-
Net cash used in investing activities (B)	(8,765.41)	(1,517.43)
Cash flows from financing activities		
Proceeds from issue of share capital	9,000.08	-
Share issue expense paid	(853.27)	-
Repayment of borrowings	(75.59)	(19.90)
Proceeds from borrowings	1,687.37	-
Proceeds from/ (repayment of) short term borrowings (net)	(1,193.73)	340.82
Repayment of lease liabilities	(32.03)	(0.17)
Interest paid on statutory dues	(133.68)	-
Interest paid on borrowings	(201.38)	(139.09)
Net cash used in financing activities (C)	8,197.76	181.66
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	157.07	(464.00)
Cash and cash equivalents at the beginning of the year	721.50	1,185.50
Cash and cash equivalents at the end of the year	878.57	721.50
Cash and cash equivalents comprise of :		
Bank balances, unrestricted	599.88	71.16
Cash on hand	278.69	650.34
Cash and cash equivalents at the end of the year	878.57	721.50



Notes to Statement of Consolidated Financial Results

1. The consolidated financial results for the quarter and year ended March 31, 2026 ('the results') of Gaudium IVF and Women Health Limited ('the Company') and its subsidiaries (collectively 'the Group') have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The consolidated figures for the quarters ended March 31, 2026 and March 31, 2025, represent the differences between the audited annual financial results for the years ended March 31, 2026 and March 31, 2025, and the unaudited quarterly results upto December 31, 2025 and December 31, 2024, respectively. The unaudited consolidated financial results for the nine months ended December 31, 2024 were approved by the Board of Directors of the Company. The statutory auditors have not carried out limited review procedures on the standalone financial results for the nine months ended December 31, 2024.
3. The operating segment of the Group is identified as 'Health Care Business', as the Chief Operating Decision Maker reviews business performance at an overall Group level as one segment. Therefore, the disclosure as per Regulation 33(1)(e) read with Clause (L) of Schedule IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Group.
4. The results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors on May 28, 2026.
5. The Statutory Auditors of the Company have carried out audit of the consolidated financial results for the quarter and year ended March 31, 2026 and they have issued an unmodified Review Report on the same. The Audit Report of the Statutory Auditors is being filed with the NSE and BSE and is also available on the Company's website.
6. The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes, collectively referred to as the "New Labour Codes". These Codes, inter alia, introduce a revised definition of "Wages" for the purpose of computation of various employee benefits.

The Group has evaluated the potential impact of the revised definition of wages on its employee benefit obligations. Considering that the Group already structures employee compensation in accordance with the revised definition of wages under the New Labour Codes is not expected to have a material impact on the computation of employee benefits such as gratuity and compensated absences.

Accordingly, no additional liability or past service cost has been recognised in the financial results for the quarter and year ended March 31, 2026. The Group will continue



to monitor developments relating to the implementation of the New Labour Codes and will reassess the impact, if any, upon notification of the final rules.

7. During the year, The Company has completed its Initial Public Offer (IPO) of 20,886,200 equity shares of face value of ₹5 each at an issue price of ₹79 per share (including a share premium of ₹74 per share). The issue comprised of a fresh issue of 11,392,500 equity shares aggregating to ₹9000.08 Lakhs and offer for sale of 9,493,700 equity shares by selling shareholder aggregating to ₹7500.02 Lakhs. The equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on February 27, 2026.

Utilisation of IPO proceeds:

(Rs. in Lakhs)

Objects of the issue as per prospectus	Amount to be utilised as per prospectus	Amount utilised upto March 31, 2026	Amount remaining unutilised
Funding capital expenditure towards establishment of New IVF Centers of our Company	5000.00	0.00	5000.00
Repayment/pre-payment, in full or in part, of certain outstanding loans availed by our Company;	2000.00	0.00	2000.00
General Corporate Purposes	1228.19	96.99	1131.20
Fresh issue related expenses	771.89	771.89	0.00
Total	9000.08	868.88	8131.20

8. The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary to conform to the current period presentation, and such regrouping does not have any impact on profit / loss of the Company.
9. The above financial results of the group are available on the holding Company's website www.gaudiumivfcentre.com and also that of NSE (www.nseindia.com) and BSE (www.bseindia.com).



10. Item of expenditure which exceeds 10% of the total expenditure

₹ In Lakhs

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Unaudited	Audited	Audited
Sales and marketing expenses	236.70	129.72	169.39	684.97	584.88
Rent	67.64	67.31	64.09	267.76	250.20
Legal and professional fees	95.71	44.55	49.20	266.71	199.48

For and on behalf of the Board of Directors of
Gaudium IVF and Women Health Limited
(Formerly Known as Gaudium IVF and Women Health Private Limited)

Manika

Dr. Manika Khanna
Chairperson and Managing Director
DIN: 07090907
Place: New Delhi
Date: May 28, 2026



Date: May 28, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001
Scrip Code – 544709

ISIN: INE0P8B01020

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G, Bandra
Kurla Complex, Bandra (E), Mumbai –
400051

Symbol – GAUDIUMIVF

ISIN: INE0P8B01020

Subject: Declaration pursuant to regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Audit report with unmodified opinion

Dear Sir/Madam,

In terms of the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company M/s. S K G N & Associates LLP (Registration No. 023403N/N500052) have issued an Audit Report with an unmodified opinion on the Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2026.

Kindly take this declaration on record.

For and on behalf of Gaudium IVF and Women Health Limited
(Formerly Known as Gaudium IVF and Women Health Private Limited)



Dr. Manika Khanna
Chairperson & Managing Director
DIN: 07090907

