August 13, 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 held on August 13, 2026.

Ref: Disclosures pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors ("Board") of Gaudium IVF and Women Health Limited ("Company"), at its meeting held on August 13, 2026 i.e. today has, inter alia, considered and approved the following matters:

1. Approved the unaudited standalone and consolidated financial results of the Company for the quarter ended June 30, 2026 ("Unaudited Financial Results"). The copy of the Unaudited Financial Results along with the Limited Review Report received from the Statutory Auditors, M/s. S K G N & Associates LLP, Chartered Accountants, is enclosed herewith as **'Annexure A'**.

2. Based on the recommendation of the Audit Committee, the Board has approved the Re-appointment of Ram Rattan & Associates as the Internal Auditor of the Company for the Financial Year 2026-27. The details required under Regulation 30 read with Para A of Part A of Schedule III of the Listing Regulations and the SEBI Master circular HO/49/14/14(7)2025- CFD-POD2/I/3762/2026 dated January 30, 2026, is annexed herewith as **'Annexure B'.**

3. Based on the recommendation of the Audit Committee and subject to approval of the shareholders of the Company at the ensuing Annual General Meeting, the Board has approved the appointment of M/s. Suresh Nainwal & Company, Practicing Company Secretaries (Firm Registration No. S2020DE764700, Peer reviewed No.: 3349/2023) as a Secretarial Auditor of the Company for a term of 5 (five) consecutive years commencing from the FY 2026-27 to FY 2030-31. The details required under Regulation 30 read with Para A of Part A of Schedule III of the Listing Regulations and the SEBI Master circular HO/49/14/14(7)2025- CFD-POD2/I/3762/2026 dated January 30, 2026, is annexed herewith as **'Annexure C'.**

4. The statement of Deviation(s) or Variation(s), pursuant to Regulation 32 of the SEBI Listing Regulations read with SEBI Master circular HO/49/14/14(7)2025- CFD-POD2/I/3762/2026 dated January 30, 2026, regarding the utilization of funds raised through Initial Public Offer ("IPO") for the quarter ended June 30, 2026, is enclosed herewith as **'Annexure D'.**

5. The 11th AGM of the Company is scheduled to be held on Monday, September 28, 2026, through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM"). The Notice convening the AGM will be circulated to Shareholders within the prescribed statutory timeline.

This disclosure will also be hosted on the website of the Company at www.gaudiumivfcentre.com

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

The Board meeting commenced at 03:30 P.M. and concluded at 05:30 P.M.

Thanking you,

Yours faithfully.

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

NAVEEN KUMAR
Digitally signed by NAVEEN KUMAR
Date: 2026.08.13 18:43:59 +05'30'

Naveen Kumar
Company Secretary and Compliance Officer
Membership No.: A69788

Encl.: a/a

Annexure A

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

Review Report to
The Board of Directors
Gaudium IVF and Women Health Limited (formerly known as Gaudium IVF and Women Health Private Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Gaudium IVF and Women Health Limited (formerly known as Gaudium IVF and Women Health Private Limited) (the "Company") for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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. Accordingly, we do not express an audit opinion.

SKGN & ASSOCIATES LLP * CHARTERED ACCOUNTANTS *

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We have not reviewed the accompanying financial results and other financial information for the quarter ended June 30, 2025 which has been presented solely based on the information compiled by the management.

   Our conclusion on the Statement is not modified in respect of the above matter.

6. The figures for the three months ended March 31, 2026 as reported in the Statement are the balancing figures between audited figures in respect of full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of the previous financial year had only been reviewed and not subjected to audit.

   Our conclusion on the Statement is not modified in respect of the above matter.

For S K G N & Associates LLP
Chartered Accountants
Firm registration number: 023403N/N500052

SKGN & ASSOCIATES LLP CHARTERED ACCOUNTANTS CA INDIA

Sumit Kumar Goyal
Partner
Membership No: 515406
UDIN:26515406NRPTOP3368
Place: New Delhi
Date: 13 August 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 ended June 30, 2026

Particulars	Quarter ended June 30, 2026	Quarter ended March 31, 2026	Quarter ended June 30, 2025	For the year ended March 31, 2026
	Unaudited	Refer Note 03	Unaudited	Audited
Income				
Revenue from operations	1,367.73	2,216.60	1,227.32	7,157.85
Other income	112.36	17.66	-	49.81
Total income	**1,480.09**	**2,234.26**	**1,227.32**	**7,207.66**
Expenses				
Cost of rendering services	105.92	219.30	109.41	844.60
Purchase of drugs and medical consumables	92.35	85.87	119.04	450.20
Changes in inventories of drugs and medical consumables	28.28	34.23	(27.60)	24.60
Employee benefit expenses	220.67	203.07	176.44	772.43
Finance costs	32.26	123.62	49.69	336.19
Depreciation and amortisation expenses	67.54	60.85	58.02	243.66
Other expenses	703.11	547.98	434.48	1,609.43
Total expenses	**1,250.13**	**1,274.92**	**919.48**	**4,281.11**
Profit before tax	**229.96**	**959.34**	**307.84**	**2,926.55**
Tax expenses				
Current tax	61.54	226.72	76.41	728.87
Taxes for prior years	-	(37.65)	-	(24.62)
Deferred tax	2.07	(2.87)	(3.65)	(6.48)
Total tax expenses	**63.61**	**186.20**	**72.76**	**697.78**
Profit for the Period/year	**166.35**	**773.14**	**235.08**	**2,228.77**
Other Comprehensive Income (OCI)				
Items that will not be reclassified to the Statement of Profit and Loss	3.22	2.39	2.58	10.13
Income tax relating to items that will not be reclassified to Statement of Profit and Loss	(0.81)	(0.60)	(0.65)	(2.55)
Other Comprehensive Income for the period/year, net of tax	**2.41**	**1.79**	**1.93**	**7.58**
Total comprehensive income for the Period/year	**168.76**	**774.93**	**237.01**	**2,236.34**
Paid-up equity share capital (Face value Rs.5/- per share)	3,639.34	3,639.34	3,069.72	3,639.34
Other Equity				11,287.14
Earning per equity share (EPS) (par value of ₹ 5)	Not Annualised	Not Annualised	Not Annualised	Annualised
Basic and Diluted (in absolute rupees)	0.23	1.24	0.39	3.59

SKGN ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★ For Identification Only

Gaudium IVF and Women Health Limited ★ New Delhi

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NOTES TO UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

1. The unaudited standalone financial results of the Company for the quarter ended 30 June 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 August 2026. The Statutory Auditors of the Company have carried out a limited review of the above results in terms of Regulation 33 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 (the "Regulations"), as amended and expressed an unmodified conclusion.

2. The unaudited standalone financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in terms of the Regulations.

3. The figures for the quarter ended 31 March 2026 represents the derived figures between the audited figures in respect of full financial year ended 31 March 2026 and the unaudited published year-to-date figures upto 31 December 2025, being the date of the end of the third quarter of the financial year which were limited review by the statutory auditor of the Company.

4. The Company operates in one reportable business segment namely 'Health Care Business' as per Ind AS 108 on 'Operating Segments'.

5. Other income net includes interest on fixed deposit amounting to Rs. 102.24 lakhs for the quarter ended 30 June 2026 (31 March 2026: interest on fixed deposit of Rs. 7.96 lakhs, 30 June 2025: interest on fixed deposit is nil, year ended 31 March 2026: interest on fixed deposit of Rs. 7.96 lakhs).

6. During the Financial Year 2025-26, the Company completed its Initial Public Offer (IPO) of 2,08,86,200 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 1,13,92,500 equity shares aggregating to ₹9,000.08 Lakhs and an offer for sale of 94,93,700 equity shares by the selling shareholder aggregating to ₹7,500.02 Lakhs. The equity shares of the Company were listed on the National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on February 27, 2026.

Gaudium IVF and Women Health Limited
New Delhi

SKGN ASSOCIATES LLP
For Identification Only
CHARTERED ACCOUNTANTS

Utilization of IPO proceeds: (₹ in Lakhs)

Objects of the issue as per prospectus	**Amount to be utilised as per prospectus**	**Amount utilised till June 30, 2026**	**Amount remaining unutilized as on June 30, 2026**
Funding capital expenditure towards establishment of New IVF Centers of our Company	5000.00	102.95	4897.05
Repayment/pre-payment, in full or in part, of certain outstanding loans availed by our Company;	2000.00	1807.37	192.63
General Corporate Purposes	1228.19	721.02	507.17
Fresh issue related expenses	771.89	771.89	-
Interest on Fixed Deposit	-	-	14.71
Total	**9000.08**	**3403.23**	**5611.56**

7. Items of expenditure which exceed 10% of total expenditure are as given below:-

	Quarter ended			**Year ended**
Particulars	**Quarter ended June 30, 2026**	**Quarter ended March 31, 2026**	**Quarter ended June 30, 2025**	**Year ended March 31, 2026**
Sales and marketing expenses	382.96	233.70	159.72	672.97
Rent	63.12	58.64	55.32	231.76
Legal and professional fees	146.36	95.53	140.27	265.83

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Gaudium IVF and Women Health Limited New Delhi

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8. The above unaudited standalone financial results are available on the Company's website (www.gaudiumivfcentre.com) and stock exchanges websites, BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.

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

Gaudium IVF and Women Health Limited
New Delhi

SKGN ASSOCIATES LLP
For Identification Only
CHARTERED ACCOUNTANTS

Place: New Delhi
Date: August 13, 2026

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

Review Report to
The Board of Directors
Gaudium IVF and Women Health Limited (formerly known as Gaudium IVF and Women Health Private Limited)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Gaudium IVF and Women Health Limited (formerly known as Gaudium IVF and Women Health Private Limited) (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended 30 June 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review,

3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards of Auditing and consequently does not enable us to obtain assurance that we

SKGN & ASSOCIATES LLP CHARTERED ACCOUNTANTS would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following entities

   (i) Holding Company:
   Gaudium IVF and Women Health Limited (formerly known as Gaudium IVF and Women Health Private Limited)

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We have not reviewed the accompanying consolidated financial results and other financial information for the quarter ended June 30, 2025 which has been presented solely based on the information compiled by the management.Our conclusion on the Statement is not modified in respect of the above matter.

SKGN & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
CA INDIA

7. The figures for the three months ended March 31, 2026 as reported in the Statement are the balancing figures between audited figures in respect of full previous financial year and the published year to date figures up to the third quarter of the previous financial year.
   The figures up to the end of the third quarter of the previous financial year had only been reviewed and not subjected to audit.

   Our conclusion on the Statement is not modified in respect of the above matter.

For S K G N & Associates LLP
Chartered Accountants
Firm registration number: 023403N/N500052

Sumit Kumar Goyal
Partner
Membership No: 515406
UDIN: 26515406NZYFIJ8854
Place: New Delhi
Date: 13th August, 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 quarter ended June 30, 2026

(Rupees in Lakhs)

Particulars	Quarter ended June 30, 2026	Quarter ended March 31, 2026	Quarter ended June 30, 2025	For the year ended March 31, 2026
	Unaudited	Refer Note 03	Unaudited	Audited
Income				
Revenue from operations	1,937.66	3,035.11	1,775.59	10,435.70
Other income	112.36	17.74	-	53.12
Total income	**2,050.02**	**3,052.85**	**1,775.59**	**10,488.82**
Expenses				
Cost of rendering services	105.92	219.30	109.41	844.60
Purchase of drugs and medical consumables	707.37	792.87	238.14	2,992.04
Changes in inventories of drugs and medical consumables	(79.78)	33.15	282.57	368.51
Employee benefit expenses	228.31	210.18	182.43	798.63
Finance costs	37.62	129.03	49.74	349.16
Depreciation and amortisation expenses	72.17	63.69	60.76	254.79
Other expenses	733.43	562.41	447.76	1,661.53
Total expenses	**1,805.04**	**2,010.63**	**1,370.81**	**7,269.26**
Profit before tax	**244.98**	**1,042.22**	**404.78**	**3,219.56**
Tax expenses				
Current tax	64.65	244.70	100.39	798.24
Taxes for prior years	-	(37.65)	-	(24.62)
Deferred tax	2.74	(0.57)	(3.23)	(2.91)
Total tax expenses	**67.39**	**206.48**	**97.16**	**770.72**
Profit for the Period/year	**177.59**	**835.74**	**307.62**	**2,448.85**
Profit/ (loss) for the period/year from discontinued operation	-	-	**(0.24)**	**(2.75)**
Other Comprehensive Income (OCI)				
Items that will not be reclassified to the Statement of Profit and Loss	3.22	2.39	2.58	10.13
Income tax relating to items that will not be reclassified to Statement of Profit and Loss	(0.81)	(0.60)	(0.65)	(2.55)
Other Comprehensive Income for the period/year, net of tax	**2.41**	**1.79**	**1.93**	**7.58**
Total comprehensive income for the period/year	**180.00**	**837.53**	**309.31**	**2,453.66**
Paid-up equity share capital (Face value Rs.5/- per	3,639.34	3,639.34	3,069.72	3,639.34
Other Equity				11,590.87
Earning per equity share (EPS) (par value of ₹ 5)	Not Annualised	Not Annualised	Not Annualised	Annualised
Basic and Diluted (in absolute rupees)	0.25	1.34	0.50	3.94

SKGN ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★ For Identification Only

Gaudium IVF and Women Health Limited New Delhi ★

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NOTES TO UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

1. The unaudited consolidated financial results of the Company for the quarter ended 30 June 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13 August 2026. The Statutory Auditors of the Company have carried out a limited review of the above results in terms of Regulation 33 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 ("the Regulations"), as amended and expressed an unmodified conclusion.

2. The unaudited consolidated financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in terms of the Regulations.

3. The figures for the quarter ended 31 March 2026 represents the derived figures between the audited figures in respect of full financial year ended 31 March 2026 and the unaudited published year-to-date figures upto 31 December 2025, being the date of the end of third quarter of the financial year which were subjected to limited review by the statutory auditor of the Company.

4. The Group has a single business segments 'Health Care Business' as per Ind AS 108 on 'Operating Segments'.

5. Other income includes interest on fixed deposit amounting to Rs. 102.24 lakhs for the quarter ended 30 June 2026 (31 March 2026: interest on fixed deposit of Rs. 7.96 lakhs, 30 June 2025: interest on fixed deposit is nil, year ended 31 March 2026: interest on fixed deposit of Rs. 7.96 lakhs).

6. During the Financial Year 2025-26, the Company completed its Initial Public Offer (IPO) of 2,08,86,200 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 1,13,92,500 equity shares aggregating to ₹9,000.08 Lakhs and an offer for sale of 94,93,700 equity shares by the selling shareholder aggregating to ₹7,500.02 Lakhs. The equity shares of the Company were listed on the National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on February 27, 2026.

SKGN ASSOCIATES LLP CHARTERED ACCOUNTANTS
For Identification Only

Gaudium IVF and Women Health Limited
New Delhi

Utilization of IPO proceeds: (₹ in Lakhs)

Objects of the issue as per prospectus	Amount to be utilised as per prospectus	Amount utilised till June 30, 2026	Amount remaining unutilized as on June 30, 2026
Funding capital expenditure towards establishment of New IVF Centers of our Company	5000.00	102.95	4897.05
Repayment/pre-payment, in full or in part, of certain outstanding loans availed by our Company;	2000.00	1807.37	192.63
General Corporate Purposes	1228.19	721.02	507.17
Fresh issue related expenses	771.89	771.89	-
Interest on Fixed Deposit	-	-	14.71
Total	**9000.08**	**3403.23**	**5611.56**

7. Items of expenditure which exceed 10% of total expenditure are as given below:-

	Quarter ended			Year ended
Particulars	**Quarter ended June 30, 2026**	**Quarter ended March 31, 2026**	**Quarter ended June 30, 2025**	**Year ended March 31, 2026**
Sales and marketing expenses	404.33	236.70	162.72	684.97
Rent	72.12	67.64	64.32	267.76
Legal and professional fees	146.95	95.71	140.27	266.71

SKGN ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★ For Identification Only

Gaudium IVF and Women Health Limited ★ New Delhi

8. The above unaudited consolidated financial results are available on the Company's website (www.gaudiumivfcentre.com) and stock exchanges websites, BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.

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

Gaudium IVF and Women Health Limited
New Delhi

SKGN ASSOCIATES LLP
For Identification Only
CHARTERED ACCOUNTANTS

Place: New Delhi
Date: August 13, 2026

Annexure B

Disclosure required pursuant to Regulation 30 read with Schedule III of the SEBI Listing Regulations read with the SEBI Master Circular HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026:

a) Details relating to appointment of Internal Auditor:

Particulars	Remarks
Reason for change viz. ~~appointment,~~ re-appointment, ~~resignation, removal, death or otherwise~~	Re-appointment of M/s. Ram Rattan & Associates, Chartered Accountants as Internal Auditor of the Company.
Date of appointment~~/ re-appointment/ cessation (as applicable) &~~ term of appointment/ ~~re-appointment~~	Date of Re-appointment: August 13, 2026 Term of appointment: Financial Year 2026-2027
Brief profile (in case of appointment)	M/s Ram Rattan & Associates (RRA), Chartered Accountants, established in 1984, is a New Delhi-based Chartered Accountancy firm led by Founder and Managing Partner, FCA Ram Rattan Gupta. A Peer Reviewed firm since inception, RRA has a team of over 15 professionals, providing a comprehensive range of services, including Lead Advisory, Direct & Indirect Tax Consultancy, Audit & Assurance, Restructuring, Startup Recognition, Financing, Valuation, and Back-Office Support. We operate with a head office in Delhi and a branch office in Gurgaon.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure C

Disclosure required pursuant to Regulation 30 read with Schedule III of the SEBI Listing Regulations read with the SEBI Master Circular HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026:

Particulars	Remarks
Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment of M/s. Suresh Nainwal & Company, Practicing Company Secretaries (Firm Registration No. S2020DE764700, Peer reviewed No.: 3349/2023) a Secretarial Auditor of the Company, subject to the approval of the shareholders of the Company at the ensuing Annual General Meeting of the Company.
Date of appointment~~/ re-appointment/ cessation (as applicable) & term of appointment/ re-appointment~~	The Board at its meeting held on August 13, 2026, based on the recommendation of the Audit Committee, approved the appointment of M/s. Suresh Nainwal & Company, Practicing Company Secretaries (Firm Registration No. S2020DE764700, Peer reviewed No.: 3349/2023) as a Secretarial Auditor of the Company for a term of 5 (five) consecutive years commencing from the FY 2026-27 to FY 2030-31, subject to the approval of the shareholders of the Company at the ensuing Annual General Meeting of the Company.
Brief profile (in case of appointment)	M/s. Suresh Nainwal & Company, Practicing Company Secretaries **(ICSI Firm Registration No. S2020DE764700)** is a proprietorship and Peer Reviewed firm located at New Delhi with over 6 years of experience in delivering Proficient Legal and Secretarial services to leading corporates. Mr. Suresh Chandra Nainwal is a proprietor of M/s. Suresh Nainwal & Company, Practicing Company Secretaries. He is also a Designated Partner of SGS Associates LLP, Practicing Company Secretaries. He is having a long experience of liaisoning with various Ministries of Government of India including Ministry of Corporate affairs, Department of Public Enterprises (DPE), Department of Disinvestment and other Statutory Authorities.

	His specific area of expertise includes Board management, Compliance management, Committee management, Management of Secretarial/Share department, Compliance of provision of Companies Act, SEBI guidelines, DPE guidelines, Issue of Bonus Shares, Right Issue/ Private Placement/ Preferential Allotment/ Split of Shares, Managing Annual General Meetings, Mergers and Acquisition, liaisoning with Registrar and Share Transfer Agents, Depositories & Stock Exchanges.
Disclosure of relationships between directors (in case of appointment of a director)	NA

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Annexure-D

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation / variation in utilization of funds raised	
Name of listed entity	Gaudium IVF and Women Health Limited
Mode of Fund Raising	Public Issue (Initial Public Offering)
Date of Raising Funds	February 27, 2026 (date of listing of Equity Shares on BSE and NSE; Basis of Allotment finalized on February 25, 2026)
Amount Raised	₹9,000.08 Lakhs: Fresh Issue Gross Proceeds
Report filed for Quarter ended	Q1 FY 2026-27 (quarter ended June 30, 2026)
Monitoring Agency Name, if applicable	Infomerics Valuation and Rating Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Objects for which funds have been raised and where there has been a deviation, in the following table

Original Object	Modified Object, if any	Original Allocation (₹ in Lakhs)	Modified allocation, if any	Funds Utilized till June 30, 2026 (₹ in Lakhs)	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Funding capital expenditure towards establishment of New IVF Centres of the Company	No	5,000.00	No	102.95	No Deviation	
Repayment / pre-payment, in full or in part, of certain outstanding borrowings availed by the Company	No	2,000.00	No	1,807.37	No Deviation	Refer Note No. 1
General Corporate Purposes (GCP)*	No	1,228.19	No	721.02	No Deviation	
Net Proceeds		**8,228.19**		**2,631.34**		
Issue Expenses	No	771.89	No	771.89	No Deviation	
Total		**9,000.08**		**3,403.23**		

**The amount utilized for General Corporate Purposes does not exceed 25% of the Gross Proceeds of the Fresh Issue, in line with the disclosure in the Prospectus.*

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

Note No. 1:

Estimated amount earmarked for repayment / pre-payment, in full or in part, of certain outstanding borrowings availed by the Company, as per the offer document was Rs. 2000.00 Lakhs. The Company has repaid the entire outstanding borrowings, aggregating to Rs. 1,807.37 Lakhs during the period ended on June 30, 2026 and there is no such borrowing remaining outstanding as on June 30, 2026 for which the said 2000.00 Lakhs was earmarked. Accordingly, having fulfilled the said object of issue, the Board of the Company, upon recommendation of the Audit Committee, at its meeting dated August 13, 2026, have approved to reallocate the balance amount of Rs 192.63 Lakhs earmarked for repayment / pre-payment, in full or in part, of certain outstanding borrowings availed by the Company towards GCP to facilitate efficient deployment of the IPO proceeds for the operational and business requirements of the Company.

The Company confirms that, post the proposed reallocation, the amount allocated towards GCP remains within the overall limit of 25% of the Gross Proceeds from the Fresh Issue as stated in the Offer Document.

The reallotment to remaining balance transferred to GCP, is not material and within permissible deviation limit of 10%.