



**Date: 26/06/2026**

**To,  
National Stock Exchange of India Limited  
Listing Department "Exchange Plaza,"  
C-1, Block – G, Bandra – Kurla Complex,  
Bandra (E), Mumbai 400 051**

**Sub: Reply to your email dated 25/06/2026 seeking Clarification for Financial results - Deficiency Observation – Financial Results submitted on 28-May-2026**

We refer to the above-mentioned communication wherein it has been observed that the date mentioned for signing of the Standalone Financial Statements (SFS) is incorrect and not in conformity with the format prescribed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In this regard, we wish to submit the following clarification:

1. Nature of Error: The incorrect date mentioned in the Standalone Financial Statements is purely a typographical/clerical error. The actual date of signing of the Standalone Financial Statements by the authorised signatories was 28-May-2025.
2. Corrective Action: We hereby undertake to publish the corrected Standalone Financial Statements with the accurate signing date on the website of Gujarat Kidney and Super Speciality Limited at [www.gujaratsuperspecialityhospital.com](http://www.gujaratsuperspecialityhospital.com). The corrected document shall be uploaded at the earliest.
3. Undertaking: We confirm that this error was inadvertent and has no bearing on the financial figures, disclosures, or substance of the financial results. Appropriate internal checks shall be put in place to avoid recurrence of such typographical errors in future submissions.

We regret the inconvenience caused due to this inadvertent error and assure the Exchange of our continued compliance with the applicable SEBI LODR Regulations. We are enclosing the corrected copy of the Standalone Financial Statements.

Thanking you,

Yours faithfully,

**For Gujarat Kidney and Super Speciality Limited**

**Dr Pragnesh Bharpoda**

Managing Director

DIN:01033141

**Gujarat Kidney And Superspeciality Limited**

Formerly known as Gujarat Kidney And Superspeciality Private Limited / Previously known as Vihaan Medicare Private Limited  
CIN : U85300GJ2019PLC111559

Reg. Office : Plot No.1, City Survey No 1537/A, Gokak Mill Compound, Jetalpur Road, Alkapuri,  
Vadodara - 390020, Gujarat, India. E-mail : [info@gujaratsuperspecialityhospital.com](mailto:info@gujaratsuperspecialityhospital.com) / [www.gujaratsuperspecialityhospital.com](http://www.gujaratsuperspecialityhospital.com)

For Appointment Please Dial ☎ 0265 - 2984 800 / +91 96870 79991

**GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED**

CIN: U85300GJ2019PLC111559

Standalone Balance Sheet as at 31 March 2026

Rs. in Lacs

Particulars	Note No	As at 31 March 2026	As at 31 March 2025
<b>ASSETS</b>			
Non-current assets			
Property, Plant and Equipment		1,580.01	1,806.32
Right of Use Assets		277.77	322.40
Goodwill		713.09	713.08
Financial Assets			
Investments		10,857.85	151.45
Other financial assets		6.86	6.21
Deferred tax assets, net		102.52	52.60
Other non current assets		5,905.60	6.48
<b>Total Non-current Assets</b>		<b>19,443.70</b>	<b>3,058.54</b>
Current assets			
Inventories		84.56	67.54
Financial Assets			
Trade receivables		1,887.69	1,279.91
Cash and cash equivalents		741.56	169.80
Bank balances		4,172.07	21.01
Loans		85.00	-
Other financial assets		53.82	-
Current Tax Assets, net		-	-
Other current assets		139.27	310.42
<b>Total Current Assets</b>		<b>7,163.97</b>	<b>1,848.68</b>
<b>Total Assets</b>		<b>26,607.67</b>	<b>4,907.22</b>
<b>EQUITY and LIABILITIES</b>			
Equity Share Capital		1,576.86	1,136.87
Other Equity		23,069.00	1,404.69
<b>Total Equity</b>		<b>24,645.86</b>	<b>2,541.56</b>
Non-current liabilities			
Financial Liabilities			
Borrowings		-	113.37
Lease liabilities		278.25	311.60
Provisions		27.27	24.00
Deferred tax liabilities net		-	-
<b>Total Non-current liabilities</b>		<b>305.52</b>	<b>448.97</b>
Current liabilities			
Financial Liabilities			
Borrowings		1,296.20	95.53
Lease liabilities		33.35	27.90
Trade Payables			
- total outstanding dues of micro enterprises and small enterprises		-	-
- total outstanding dues of others		122.90	217.05
Other financial liabilities		18.06	1,330.05
Other current liabilities		115.46	98.27
Provisions - current		5.64	3.60
Current Tax Liabilities, net		64.68	144.29
<b>Total Current liabilities</b>		<b>1,656.29</b>	<b>1,916.69</b>
<b>Total liabilities</b>		<b>1,961.81</b>	<b>2,365.66</b>
<b>Total Equity and Liabilities</b>		<b>26,607.67</b>	<b>4,907.22</b>

For and on behalf of Board of Directors,  
**GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED****Dr Pragmesh Y Bharpoda**  
Managing Director  
DIN: 01033141Place: Vadodara  
Date: 28/05/2026

# GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

CIN: U85300GJ2019PLC111559

## Standalone Financial Result for the period ended on 31 March 2026

Rs. in Lacs

Sr No	Particulars	Quarter Ended			Year Ended	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
		Un Audited	Un Audited	Un Audited	Audited	Audited
I	Income					
	Revenue From Operations	924.32	976.45	801.62	4,010.02	3,516.70
	Other Income	45.06	2.73	4.11	49.45	11.41
	<b>Total Income (I)</b>	<b>969.38</b>	<b>979.18</b>	<b>805.73</b>	<b>4,059.47</b>	<b>3,528.11</b>
II	Expenses					
	Cost of materials consumed	120.75	113.41	108.26	472.27	373.55
	Employee benefits expense	144.49	143.45	141.21	558.43	652.78
	Finance costs	49.69	29.22	11.91	114.93	53.11
	Depreciation and amortization expense	67.18	71.73	75.38	294.18	292.65
	Other expenses	501.55	305.08	321.59	1,364.96	946.35
	<b>Total expenses (II)</b>	<b>883.66</b>	<b>662.89</b>	<b>658.35</b>	<b>2,804.77</b>	<b>2,318.44</b>
III	Profit/(loss) before tax (I-II)	85.72	316.29	147.38	1,254.70	1,209.67
IV	Tax expense					
	Current tax	(9.97)	85.70	39.11	317.30	338.04
	Deferred tax	(41.34)	(2.67)	(18.21)	(52.99)	(53.40)
	Prior period tax	0.25	-	-	0.25	14.13
	<b>Total Tax expense (IV)</b>	<b>(51.06)</b>	<b>83.03</b>	<b>20.90</b>	<b>264.56</b>	<b>298.77</b>
V	Profit/(loss) after tax for the period (III-IV)	136.78	233.26	126.48	990.14	910.90
VI	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss	5.32	2.66	5.04	12.19	13.67
	Income tax relating to items that will not be reclassified to profit or loss	(1.34)	(0.67)	(1.27)	(3.07)	(3.44)
	<b>Total Other Comprehensive Income (VI)</b>	<b>3.98</b>	<b>1.99</b>	<b>3.77</b>	<b>9.12</b>	<b>10.23</b>
VII	Total Comprehensive Income for the period (V+VI)	140.76	235.25	130.25	999.26	921.13
VIII	Earnings per equity share					
	Basic	0.22	0.41	0.25	1.59	1.79
	Diluted	0.22	0.41	0.25	1.59	1.79

For and on behalf of Board of Directors,  
**GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED**

**Dr Pragnesh Y Bharpoda**  
 Managing Director  
 DIN: 01033141

Place: Vadodara  
 Date: 28/05/2026

# GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED

CIN: U85300GJ2019PLC111559

## Standalone Cash Flow Statement for the period ended on 31 March 2026

Rs. in Lacs

Particulars	Note No	For Year ended 31 March 2026	For Year ended 31 March 2025
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit for the year		990.14	910.90
<b>Adjustments for:</b>			
Depreciation and amortisation		294.18	292.64
(Gain)/Loss on disposal of property, plant and equipment		(1.07)	-
(Gain)/Loss on disposal of Investments		-	-
(Gain)/Loss on investments measured at fair value through profit and loss		-	-
Provision for Income tax		264.56	298.77
Gratuity Expense		14.94	13.87
Finance Cost		114.93	53.11
Interest Income		(47.73)	(6.86)
Unrealised (gain) / loss		-	(3.96)
<b>Operating profit before working capital changes</b>		<b>1,629.95</b>	<b>1,558.47</b>
<b>Adjustment for (increase) / decrease in operating assets</b>			
Trade receivables		(607.78)	(859.74)
Loans & Advances		(85.00)	-
Other financial assets		(54.47)	(0.40)
Inventories		(17.02)	(40.53)
Other assets		172.02	(201.52)
<b>Adjustment for (Increase) / decrease in operating liabilities</b>			
Trade payables		(94.16)	(2.38)
Employee benefit obligation		-	-
Other financial liabilities		(1,311.99)	1,309.27
Other Liabilities		17.18	17.08
Provisions		2.56	(0.37)
<b>Cash generated from operations</b>		<b>(348.71)</b>	<b>1,779.88</b>
Income tax paid (net)		(397.15)	(244.32)
<b>Net cash generated by operating activities</b>		<b>(745.86)</b>	<b>1,535.56</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Bank deposits placed		(4,151.07)	(0.55)
Advance payment to acquire capital assets		(5,900.00)	-
Purchase of property, plant and equipment		(22.17)	(1,085.05)
Purchase of Goodwill		-	(713.09)
Purchase of other Investment		(11,350.80)	(151.45)
Proceeds from disposal of property, plant and equipment		-	-
Interest received		47.73	6.86
<b>Net cash (used in) / generated by investing activities</b>		<b>(21,376.31)</b>	<b>(1,943.28)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of lease liabilities		(27.90)	(20.91)
Proceeds from short term borrowings		1,200.68	54.18
Proceeds from long term borrowings		(113.37)	(39.67)
Finance cost		(114.93)	(53.11)
Issue of Equity Shares		25,079.56	540.00
Share Issue Expenses		(3,330.12)	-
<b>Net cash used in financing activities</b>		<b>22,693.92</b>	<b>480.49</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>571.75</b>	<b>72.77</b>
Cash and cash equivalents at the beginning of the year		169.80	97.04
Exchange gain loss on Cash and cash equivalents		-	-
<b>Cash and cash equivalents at the end of the year</b>		<b>741.55</b>	<b>169.81</b>

For and on behalf of Board of Directors,

**GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED**

Place: Vadodara  
Date: 28/05/2026

**Dr Pragnesh Y Bharpoda**  
Managing Director  
DIN: 01033141

## **GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED**

### **Notes to the Standalone Financial Result for the period ended on 31 March 2026**

- 1 The Above Standalone Quarterly Unaudited Financial Results of M/s. Gujarat Kidney & Superspeciality Limited for the quarter and half yearly have been reviewed and recommended by the Audit Committee and the same has been approved by the Board of Directors of the Company at its meeting held on 28.05.2026. This Results have been subjected to limited Review by the statutory Auditor of the company M/s Y M Shah & Co. who have issued unmodified limited review report.
- 2 These stand alone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 - Interim Financial Reporting, as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and in compliance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India.
- 3 As the Company's business activity falls within a single primary business segment, the disclosure requirements as per Ind-AS 108 "operating segments" are not applicable.
- 4 The Earing Per Shares has been computed in accordance with Indian Accounting Standard on Earing Per Shares (IND AS 33).
- 5 The results for the quarter ended 31st March 2026 being the balancing figure between audited figures in respect of the full financial year and the published year-to-date figures up to the third quarter of the current financial year.
- 6 Previous period's / year figures have been regrouped / rearranged wherever consider necessary to confirm to the current period's / year classification.

For and on behalf of Board of Directors,

**GUJARAT KIDNEY AND SUPERSPECIALITY LIMITED**

**Dr Pragnesh Y Bharpoda**

Managing Director

DIN: 01033141

Place: Vadodara

Date: 28/05/2026