

General information about company	
Scrip code*	524743
NSE Symbol*	FISCHER
MSEI Symbol*	NOTLISTED
ISIN*	INE771F01041
Name of company	Fischer Medical Ventures Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	28-10-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Trading and Manufacturing of Medical Devices
Start date and time of board meeting	28-10-2025 18:00
End date and time of board meeting	28-10-2025 18:45
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the banks/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	28-05-2025
Indicate Company website link for updated RPT policy of the Company	www.fischermv.com
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No Not applicable

Financial Results – Ind-AS				
	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
	Date of start of reporting period	01-07-2025	01-04-2025	
	Date of end of reporting period	30-09-2025	30-09-2025	
	Whether results are audited or unaudited	Unaudited	Unaudited	
	Nature of report standalone or consolidated	Standalone	Standalone	
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>			
<b>1</b>	<b>Income</b>			
	Revenue from operations	742.69	1196.92	
	Other income	143.46	223.86	
	<b>Total income</b>	<b>886.15</b>	<b>1420.78</b>	
<b>2</b>	<b>Expenses</b>			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	463.47	782.06	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	
(d)	Employee benefit expense	45.46	87.22	
(e)	Finance costs	111.77	242.65	
(f)	Depreciation, depletion and amortisation expense	8.16	16.32	
(g)	<b>Other Expenses</b>			
1	Other Expenses	119.47	176.26	
	<b>Total other expenses</b>	<b>119.47</b>	<b>176.26</b>	
	<b>Total expenses</b>	<b>748.33</b>	<b>1304.51</b>	
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>137.82</b>	<b>116.27</b>	
<b>4</b>	Exceptional items	0	0	
<b>5</b>	<b>Total profit before tax</b>	<b>137.82</b>	<b>116.27</b>	
<b>6</b>	<b>Tax expense</b>			
7	Current tax	0	0	
8	Deferred tax	54.05	93.44	
<b>9</b>	<b>Total tax expenses</b>	<b>54.05</b>	<b>93.44</b>	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>83.77</b>	<b>22.83</b>	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
<b>16</b>	<b>Total profit (loss) for period</b>	<b>83.77</b>	<b>22.83</b>	
17	<b>Other comprehensive income net of taxes</b>	0	0	
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>83.77</b>	<b>22.83</b>	
<b>19</b>	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
<b>21</b>	<b>Details of equity share capital</b>			

	Paid-up equity share capital	6485.15	6485.15	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve			
<b>23 Earnings per share</b>				
<b>i Earnings per equity share for continuing operations</b>				
	Basic earnings (loss) per share from continuing operations	0.13	0.04	
	Diluted earnings (loss) per share from continuing operations	0.13	0.03	
<b>ii Earnings per equity share for discontinued operations</b>				
	Basic earnings (loss) per share from discontinued operations	0.13	0	
	Diluted earnings (loss) per share from discontinued operations	0.03	0	
<b>iii Earnings per equity share (for continuing and discontinued operations)</b>				
	Basic earnings (loss) per share from continuing and discontinued operations	0.26	0.04	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.16	0.03	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
27	<b>Disclosure of notes on financial results</b>	Textual Information(4)		

Statement of Asset and Liabilities		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
<b>Assets</b>		
<b>1 Non-current assets</b>		
Property, plant and equipment		0.27
Capital work-in-progress		0
Investment property		0
Goodwill		0
Other intangible assets		51.34
Intangible assets under development		0
Biological assets other than bearer plants		0
Investments accounted for using equity method		30356.12
<b>Non-current financial assets</b>		
Non-current investments		0
Trade receivables, non-current		0
Loans, non-current		0
Other non-current financial assets		3956.34
	<b>Total non-current financial assets</b>	<b>3956.34</b>
Deferred tax assets (net)		0
Other non-current assets		62.3
	<b>Total non-current assets</b>	<b>34426.37</b>
<b>2 Current assets</b>		
Inventories		6.5
<b>Current financial asset</b>		
Current investments		0
Trade receivables, current		2134.78
Cash and cash equivalents		825.41
Bank balance other than cash and cash equivalents		164.81
Loans, current		0
Other current financial assets		508.5
	<b>Total current financial assets</b>	<b>3633.5</b>
Current tax assets (net)		
Other current assets		
Total current assets		3640
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
Total assets		38066.37
	<b>Total current assets</b>	<b>3640</b>
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
	<b>Total assets</b>	<b>38066.37</b>
<b>Equity and liabilities</b>		
<b>1 Equity</b>		
<b>Equity attributable to owners of parent</b>		
Equity share capital		6485.15
Other equity		27367.89
	<b>Total equity attributable to owners of parent</b>	<b>33853.04</b>

	Non controlling interest	
		<b>Total equity</b> 33853.04
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	0
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
		<b>Total Trade payable</b> 0
	Other non-current financial liabilities	1891.52
		<b>Total non-current financial liabilities</b> 1891.52
	Provisions, non-current	5.28
	Deferred tax liabilities (net)	65.81
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
		<b>Total non-current liabilities</b> 1962.61
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	1802.97
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.15
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	279.57
		<b>Total Trade payable</b> 279.72
	Other current financial liabilities	137.89
		<b>Total current financial liabilities</b> 2220.58
	Other current liabilities	12.07
	Provisions, current	0.5
	Current tax liabilities (Net)	17.57
	Deferred government grants, Current	0
		<b>Total current liabilities</b> 2250.72
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
		<b>Total liabilities</b> 4213.33
		<b>Total equity and liabilities</b> 38066.37
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>

<b>Other Comprehensive Income</b>			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.00	0.00

Cash flow statement, indirect		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	116.27
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	242.65
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	-427.1
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-207.25
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	91.36
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	240.31
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	12.07
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	16.32
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	5.78
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	124.06
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	223.86
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-125.66</b>
	<b>Net cash flows from (used in) operations</b>	<b>-9.39</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-9.39</b>
3	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	920.18
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	220.57
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-699.61</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	261.45
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	-1531.38
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-287.13
	<b>Net cash flows from (used in) financing activities</b>	<b>1505.7</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>796.7</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>796.7</b>

	Cash and cash equivalents cash flow statement at beginning of period	28.71
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>825.41</b>

**Format for Disclosure of Related Party Transactions (applicable only for**

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date Aud Comm Meeti where ratifica wa appro
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						
1	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	Sanjay Jayantilal Jain	AABPJ8916B	Independent Director	Any other transaction	Sitting Fees	1.26	Approved	1.26	28-1-202
2	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	KHAIRY JAMALUDDIN ABU BAKAR	OTTPK0464C	Independent Director	Any other transaction	Sitting Fees	1.68	Approved	1.68	28-1-202
3	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	ROBERTO M PADGDANGANAN	IFLPP4964Q	Independent Director	Any other transaction	Sitting Fees	1.47	Approved	1.47	28-1-202
4	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	JAYA ANKUR SINGHANIA	BJPPS1346Q	Independent Director	Any other transaction	Sitting Fees	1.89	Approved	1.89	28-1-202
5	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	ARAVINDKUMAR V	BLBPA7705D	Company Secretary	Any other transaction	Salary	9.25	Approved	9.25	28-1-202
6	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	VIVEK BALASUBRAMANIAN	EATPB5638E	Chief Financial Officer	Any other transaction	Salary	13.89	Approved	13.89	28-1-202
7	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	TIME MEDICAL INTERNATIONAL VENTURES (INDIA) PRIVATE LIMITED	AAHCT1130G	Wholly Owned Subsidiary	Loan		1773.02	Approved	1773.02	28-1-202
8	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	TIME MEDICAL INTERNATIONAL VENTURES (INDIA) PRIVATE LIMITED	AAHCT1130G	Wholly Owned Subsidiary	Interest received		144.37	Approved	144.37	28-1-202
9	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	TIME MEDICAL INTERNATIONAL VENTURES (INDIA) PRIVATE LIMITED	AAHCT1130G	Wholly Owned Subsidiary	Interest paid		14.68	Approved	14.68	28-1-202
10	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	Wondertech Medical Solutions Private Limited	AADCW9648N	Subsidiary	Advance		0.89	Approved	0.89	28-1-202
11	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	Nanyang Biologics India Private Limited	AAKCN1682J	Subsidiary	Advance		1.99	Approved	1.99	28-1-202
12	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	Flynncare Health Innovations Private Limited	AAGCF0182R	Wholly Owned Subsidiary	Any other transaction	Repayment of Loan	3.82	Approved	3.82	28-1-202
13	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	Fischer Hospitality Sdn. Bdn.	ZZZZZ9999Z	Subsidiary	Investment		870.24	Approved	870.24	28-1-202

14	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	FMV Global Innovation Pte Ltd	ZZZZZ9999Z	Subsidiary	Investment		0.69	Approved	0.69	28-1 202
15	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	FMV Holdings Pte Ltd	ZZZZZ9999Z	Holding Company	Advance		255.43	Approved	255.43	28-1 202
16	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	Mercatus Capital Pte. Ltd.	ZZZZZ9999Z	Entities with Common Control	Advance		51.51	Approved	51.51	28-1 202
17	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	PT Fischer Pariko Medical Ventures	ZZZZZ9999Z	Entities with Common Control	Advance		121.73	Approved	121.73	28-1 202
18	TIME MEDICAL INTERNATIONAL VENTURES (INDIA) PRIVATE LIMITED	AAHCT1130G	FMV Holdings Pte Ltd	ZZZZZ9999Z	Entities with Common Control	Advance		255.43	Approved	255.43	28-1 202
19	TIME MEDICAL INTERNATIONAL VENTURES (INDIA) PRIVATE LIMITED	AAHCT1130G	FlynnCare Health Innovations Private Limited	AAGCF0182R	Fellow Subsidiary	Any other transaction	Repayment of Loan	146.17	Approved	146.17	28-1 202
20	TIME MEDICAL INTERNATIONAL VENTURES (INDIA) PRIVATE LIMITED	AAHCT1130G	FlynnCare Health Innovations Private Limited	AAGCF0182R	Fellow Subsidiary	Advance		6.85	Approved	6.85	28-1 202
21	TIME MEDICAL INTERNATIONAL VENTURES (INDIA) PRIVATE LIMITED	AAHCT1130G	FlynnCare Health Innovations Private Limited	AAGCF0182R	Fellow Subsidiary	Interest received		105.7	Approved	105.7	28-1 202
22	TIME MEDICAL INTERNATIONAL VENTURES (INDIA) PRIVATE LIMITED	AAHCT1130G	Time Medical Philippines Inc.,	ZZZZZ9999Z	Fellow Subsidiary	Sale of goods or services		329.87	Approved	329.87	28-1 202
23	FISCHER MEDICAL VENTURES LIMITED	AAACF0641D	FMV Holdings Pte Ltd	ZZZZZ9999Z	Promoter	Dividend paid		13.14	Approved	13.14	27-0 202
24	FISCHER MEDICAL VENTURES	AAACF0641D	Shankar Varadharajan	AAZPV0525A	Promoter	Dividend paid		3.1	Approved	3.1	27-0 202

Total value of transaction during the reporting period

Details of Impact of Audit Qualification			
Whether results are audited or unaudited	Unaudited		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion		
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results	Yes		
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Bilimoria Mehta & Co	Yes	30-06-2027



### General information about company

Scrip code*	524743
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MSEI Symbol*	NOTLISTED
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Name of company	Fischer Medical Ventures Limited
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Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
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Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Healthcare Equipment and supplies
Start date and time of board meeting	28-10-2025 18:00
End date and time of board meeting	28-10-2025 18:45
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

### Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)		
	Date of start of reporting period	01-07-2025	01-04-2025		
	Date of end of reporting period	30-09-2025	30-09-2025		
	Whether results are audited or unaudited	Unaudited	Unaudited		
	Nature of report standalone or consolidated	Consolidated	Consolidated		
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>				
<b>1</b>	<b>Income</b>				
	Revenue from operations	8630.53	10975		
	Other income	248.14	994.78		
	<b>Total income</b>	<b>8878.67</b>	<b>11969.78</b>		
<b>2</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	14.89	14.89		
(b)	Purchases of stock-in-trade	1119.76	1877.76		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	133.52	629.84		
(d)	Employee benefit expense	374.75	690.53		
(e)	Finance costs	91.87	158.86		
(f)	Depreciation, depletion and amortisation expense	51.37	128.34		
<b>(g)</b>	<b>Other Expenses</b>				
1	Direct Expenses	4895.35	4917.45		
2	Other Expenses	466.74	793.01		
	<b>Total other expenses</b>	<b>5362.09</b>	<b>5710.46</b>		
	<b>Total expenses</b>	<b>7148.25</b>	<b>9210.68</b>		
3	<b>Total profit before exceptional items and tax</b>	<b>1730.42</b>	<b>2759.1</b>		
4	Exceptional items	0	0		
<b>5</b>	<b>Total profit before tax</b>	<b>1730.42</b>	<b>2759.1</b>		
<b>6</b>	<b>Tax expense</b>				
7	Current tax	275.14	716.76		
8	Deferred tax	61.47	136.57		
9	<b>Total tax expenses</b>	<b>336.61</b>	<b>853.33</b>		
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0		
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>1393.81</b>	<b>1905.77</b>		
12	Profit (loss) from discontinued operations before tax	0	0		
13	Tax expense of discontinued operations	0	0		
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>		
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	-4.22	-15.37		
<b>16</b>	<b>Total profit (loss) for period</b>	<b>1389.59</b>	<b>1890.4</b>		
17	<b>Other comprehensive income net of taxes</b>	<b>6.32</b>	<b>6.32</b>		
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>1395.91</b>	<b>1896.72</b>		
<b>19</b>	<b>Total profit or loss, attributable to</b>				
	Profit or loss, attributable to owners of parent	-0.78	-0.78		

	Total profit or loss, attributable to non-controlling interests	-0.65	-0.65	
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent	0	0	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
<b>21</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	6485.15	6485.15	
	Face value of equity share capital	1	1	
<b>22</b>	Reserves excluding revaluation reserve			
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	2.15	2.92	
	Diluted earnings (loss) per share from continuing operations	2.11	2.87	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	2.15	2.92	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.11	2.87	
<b>24</b>	Debt equity ratio			Textual Information( 1)
<b>25</b>	Debt service coverage ratio			Textual Information( 2)
<b>26</b>	Interest service coverage ratio			Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	Textual Information(4)		

### Statement of Asset and Liabilities

Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
<b>Assets</b>		
<b>1 Non-current assets</b>		
Property, plant and equipment		2257.69
Capital work-in-progress		190.04
Investment property		355.44
Goodwill		527.7
Other intangible assets		0
Intangible assets under development		0
Biological assets other than bearer plants		0
Investments accounted for using equity method		0
<b>Non-current financial assets</b>		
Non-current investments		12100.71
Trade receivables, non-current		4073.54
Loans, non-current		0
Other non-current financial assets		0
	<b>Total non-current financial assets</b>	<b>16174.25</b>
Deferred tax assets (net)		4.82
Other non-current assets		959.51
	<b>Total non-current assets</b>	<b>20469.45</b>
<b>2 Current assets</b>		
Inventories		524.84
<b>Current financial asset</b>		
Current investments		0
Trade receivables, current		16226.74
Cash and cash equivalents		1239.56
Bank balance other than cash and cash equivalents		3047.4
Loans, current		0
Other current financial assets		4520.81
	<b>Total current financial assets</b>	<b>25034.51</b>
Current tax assets (net)		0
Other current assets		736.47
Total current assets		26295.82
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
Total assets		46765.27
	<b>Total current assets</b>	<b>26295.82</b>
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
	<b>Total assets</b>	<b>46765.27</b>

	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	6484.67
	Other equity	29506.62
	<b>Total equity attributable to owners of parent</b>	35991.29
	Non controlling interest	64.07
	<b>Total equity</b>	36055.36
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	673.98
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	0
	Other non-current financial liabilities	0
	<b>Total non-current financial liabilities</b>	673.98
	Provisions, non-current	8.66
	Deferred tax liabilities (net)	141.91
	Deferred government grants, Non-current	0
	Other non-current liabilities	2060.87
	<b>Total non-current liabilities</b>	2885.42
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	853.36
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	49.2
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4226.72
	<b>Total Trade payable</b>	4275.92
	Other current financial liabilities	322.63
	<b>Total current financial liabilities</b>	5451.91
	Other current liabilities	1553.14
	Provisions, current	801.87
	Current tax liabilities (Net)	17.57
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	7824.49
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale	0
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	10709.91
	<b>Total equity and liabilities</b>	46765.27
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>

### Other Comprehensive Income

	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Item that will not be reclassified to Profit & Loss	6.32	6.32
	Total Amount of items that will not be reclassified to profit and loss	6.32	6.32
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	6.32	6.32

Cash flow statement, indirect		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	2759.1
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	158.86
	Adjustments for decrease (increase) in inventories	391.53
	Adjustments for decrease (increase) in trade receivables, current	-8620.11
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-297.29
	Adjustments for decrease (increase) in other non-current assets	-897.21
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-2124.86
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	2210.44
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	387.53
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	128.34
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-29.73
	Adjustments for provisions, non-current	0.15
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	-534.51
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	8.61
	Other adjustments for non-cash items	-542.6
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-9760.85</b>
	<b>Net cash flows from (used in) operations</b>	<b>-7001.75</b>
	Dividends received	0
	Interest paid	0
	Interest received	0

	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	52.41
	<b>Net cash flows from (used in) operating activities</b>	<b>-6949.34</b>
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	-831.64
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	11023.53
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	2000
	<b>Net cash flows from (used in) investing activities</b>	<b>-9855.17</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	260.96
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	4671.65

	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	366.5
	<b>Net cash flows from (used in) financing activities</b>	<b>-4044.19</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-20848.7</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-20848.7</b>
	Cash and cash equivalents cash flow statement at beginning of period	25135.66
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>4286.96</b>

Details of Impact of Audit Qualification			
Whether results are audited or unaudited	Unaudited		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion		
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results	Yes		
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Bilimoria Mehta & Co	Yes	30-06-2027

