

**SKLR & CO LLP**
CHARTERED ACCOUNTANTS407, Sej Plaza, Marve Road, Near Nutan School, Malad-(West), Mumbai - 400 064.
☎ 022 4601 5515 | ✉ sklr@sklr.in/team@sklr.in | 🌐 www.sklr.in**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS****TO THE BOARD OF DIRECTORS OF AMWILL HEALTH CARE LIMITED (FORMERLY KNOWN AS AMWILL HEALTH CARE PRIVATE LIMITED)**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Amwill Health Care Limited (Formerly known as Amwill Health Care Private Limited) ("the Company") for the half year ended September 30, 2025 ("the Statement") 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").
2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted 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 the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed including the manner in which it is to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. SKLR & CO LLP
Chartered Accountants
Firm Registration no. W100362

Bhansali

Rakesh Jain
Partner

Membership No: 123868

UDIN: 25123868BMTCIU8796



Date: November 04, 2025

Place: Mumbai

AMWILL

Amwill Health Care Limited
 CIN: L36994KA2017PLC105721
 Regd Off. No.90, 4th Floor,
 2nd Main Road, 7th Cross, Chamrajpet,
 Bangalore, Karnataka - 560 018

Statement of Unaudited Financial Results for the Half year ended 30th September 2025

(Rs. in lakhs)

Sr. No.	Particulars	Half year ended			Year ended
		30-Sep-25	30-Sep-24	31-Mar-25	31-Mar-25
		(Unaudited)	(Audited) (Refer note 3)	(Audited)	(Audited)
1	Income				
	(a) Revenue from operations	2,120.50	2,315.60	1,742.56	4,058.16
	(b) Other income	139.80	9.11	61.61	70.72
	Total income	2,260.30	2,324.71	1,804.17	4,128.88
2	Expenses				
	(a) Materials produced	670.40	678.91	478.82	1,157.73
	(b) Changes in inventories of materials in hand	(58.39)	(46.25)	39.95	(6.30)
	(c) Employee benefits expenses	424.37	348.97	371.05	720.02
	(e) Depreciation and amortisation expense	24.37	18.22	27.28	45.50
	(f) Other expenses	673.15	450.04	571.57	1,021.61
	Total expenses	1,733.90	1,449.89	1,488.67	2,938.56
3	Profit before tax (1-2)	526.40	874.82	315.50	1,190.32
4	Tax expense				
	Current tax	141.06	224.58	(104.81)	119.77
	- Prior period/year			2.74	2.74
	Deferred tax - charge/ (credit)	(2.06)	(1.41)	(3.80)	(5.20)
	Total tax expenses	139.00	223.17	(105.87)	117.31
5	Profit for the period / year (3-4)	387.40	651.66	421.37	1,073.01
6	Paid-up equity share capital (Face value Rs. 10/- per share)				2,000.36
7	Reserve and surplus				4,921.15
	Net worth				6,921.51
6	Earnings per share (Face Value Rs. 10/- per share)				
	(a) Basic (₹)	1.94	4.18	2.51	6.63
	(b) Diluted (₹)	1.94	4.18	2.51	6.63

SIGNED FOR IDENTIFICATION BY

SKLR & CO. LLP
MUMBAI.

Amwill Health Care Limited
 (Formerly Known as Amwill Health Care Private Limited)

CIN : L36994KA2017PLC105721

Registered Office :
 No. 90, 4th Floor, 2nd Main Road, 7th Cross,
 Chamrajpet, Bangalore - 560018.

Phone : 080 26605825
 E-mail : amwill@amwillhealthcare.com
 Website : www.amwillhealthcare.com

Amwill Health Care Limited
 CIN: L36994KA2017PLC105721
 Regd Off. No.90, 4th Floor,
 2nd Main Road, 7th Cross, Chamrajpet,
 Bangalore, Karnataka - 560 018

Statement of Unaudited Assets and Liabilities as at 30 September 2025

(Rs. in lakhs)

	Particulars	As at	As at
		30-Sep-25	31-Mar-25
		(Unaudited)	(Audited)
EQUITY AND LIABILITIES			
1	Shareholder's Funds		
	Share capital	2,000.36	2,000.36
	Reserves and Surplus	5,308.54	4,921.15
		7,308.90	6,921.51
2	Non-current liabilities		
	Long-term provisions	33.25	27.70
		33.25	27.70
3	Current liabilities		
	Trade payables		
	- due to micro and small enterprises	56.81	5.27
	- due to other than micro and small enterprises	243.70	105.96
	Other current liabilities	148.33	77.76
	Short-term provisions	11.76	9.53
		460.60	198.52
4	Total Equity and Liabilities (1+2+3)	7,802.75	7,147.73
ASSETS			
5	Non-current assets		
	Property, plant and equipment		
	- Tangible assets	125.02	115.51
	- Intangible assets	4.48	4.55
	- Capital work in progress		
	- Intangible assets under development	20.46	20.46
	Deferred tax asset (net)	23.72	21.67
	Other non-current assets	4,252.61	4,779.45
		4,426.29	4,941.64
6	Current assets		
	Current Investments	995.04	
	Inventories	113.68	55.29
	Trade receivables	1,787.97	1,672.14
	Cash and cash equivalents	175.53	307.49
	Short-term loans and advances	284.39	127.82
	Other current assets	19.85	43.35
		3,376.46	2,206.09
7	Total Assets (5+6)	7,802.75	7,147.73

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Statement of Unaudited Cashflows for the half year ended 30 September 2025

(Rs. in lakhs)

	Particulars	Half year ended	Half year ended
		30 September 2025	30 September 2024
		(Unaudited)	(Audited) (Refer note 3)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	526.40	874.82
	Adjustments for:		
	Depreciation and amortisation expense	24.37	18.22
	Expired goods written off	3.42	-
	(Profit)/Loss on sale of property, plant and equipment	4.85	-
	Interest income on bank deposits	(139.80)	(9.11)
	Operating profit before working capital changes	419.24	883.93
	Movements in working capital : [Including Current and Non-		
	(Increase)/decrease in Trade receivables	(115.81)	140.87
	(Increase)/decrease in Inventories	(61.80)	(46.25)
	(Increase)/decrease in Loans and advances	(156.58)	(60.93)
	(Increase)/decrease in Other assets	25.56	(17.41)
	Increase/(decrease) in Trade payables	189.31	97.42
	Increase/(decrease) in Other liabilities	70.56	73.44
	Increase/(decrease) in Provisions	7.78	168.12
	Cash generated from operations	378.26	1,239.19
	Adjustments for :		
	Direct taxes paid (including tax deducted at source)	(114.52)	(224.56)
	Net cash generated/ (used in) from operating activities... (A)	263.74	1,014.63
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipment and capital expenditure made	(43.70)	(37.38)
	Proceeds from sale of property, plant and equipment	5.00	-
	Interest received	137.66	13.16
	Proceeds from maturity of fixed deposits/ (investment) during the year (Net)	(995.04)	189.49
	Decrease in bank balances (other than cash and cash equivalents)	549.14	-
	Net cash (used in) / from investing activities... (B)	(346.94)	165.27
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net cash (used in) / from financing activities... (C)		
	Net increase / (decrease) in cash and cash equivalents (A+ B+C)	(83.20)	1,179.90
	Cash and cash equivalents at beginning of the year	205.43	138.29
	Cash and cash equivalents at end of the year	122.23	1,318.19
	Net increase / (decrease) in cash and cash equivalents	(83.20)	1,179.90

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