

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited 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
GPT Healthcare Limited**

1. We have reviewed the accompanying statement of unaudited financial results of GPT Healthcare Limited (the "Company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (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.
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.

S.R. BATLIBOI & Co. LLP

Chartered Accountants

5. The comparative financial information of the Company for the corresponding quarter ended December 31, 2023 and year to date from April 1, 2023 to December 31, 2023, included in these financial results, were reviewed by the predecessor auditor and the financial statements of the Company for the year ended March 31, 2024, were audited by predecessor auditor who expressed an unmodified conclusion and unmodified opinion on those financial information on March 19, 2024 and May 21, 2024 respectively.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

per Sanjay Kumar Agarwal

Partner

Membership No.: 060352

UDIN: 25060352BMOBFJ8195

Place: Kolkata

Date: February 11, 2025

GPT HEALTHCARE LIMITED

Registered Office: GPT Centre, JC-25, Sector - III, Salt Lake City, Kolkata - 700 106, India
CIN : L70101WB1989PLC047402, Website: www.ilshospitals.com, Email : ghl.cosec@gptgroup.co.in



Statement Of Unaudited Financial Results for the quarter and nine months period ended December 31, 2024

(₹ in lakhs unless otherwise stated)

Particulars	Quarter Ended			Nine months ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from operations	10,220.66	10,566.28	9,659.17	30,568.92	30,076.73	40,019.30
(b) Other income	188.09	280.44	117.82	692.14	369.92	529.14
Total Income	10,408.75	10,846.72	9,776.99	31,261.06	30,446.65	40,548.44
2 Expenses						
(a) Cost of materials consumed	2,017.78	2,032.00	1,969.56	5,883.97	6,217.42	8,296.24
(b) Employee benefits expense	1,850.65	1,773.38	1,726.21	5,496.01	5,193.72	6,893.47
(c) Finance costs	85.39	74.03	169.05	245.43	551.10	710.50
(d) Depreciation and amortisation expense	466.94	480.06	450.11	1,415.31	1,322.32	1,798.19
(e) Other expenses	4,226.01	4,418.45	3,863.31	12,922.67	12,199.18	16,045.70
Total Expenses	8,646.77	8,777.92	8,178.24	25,963.39	25,483.74	33,744.10
3 Profit before tax (1-2)	1,761.98	2,068.80	1,598.75	5,297.67	4,962.91	6,804.34
4 Tax Expense						
(a) Current tax	313.00	370.00	282.00	942.00	869.00	1,189.00
(b) Deferred tax (including MAT Credit utilisation)	224.37	216.69	169.75	652.50	598.64	838.44
Total tax expenses	537.37	586.69	451.75	1,594.50	1,467.64	2,027.44
5 Profit after tax (3-4)	1,224.61	1,482.11	1,147.00	3,703.17	3,495.27	4,776.90
6 Other Comprehensive Income/ (Loss) (OCI)						
Items that will not be reclassified to profit or loss						
(i) Remeasurement of defined benefit plan	(33.00)	0.57	(10.00)	(32.03)	(40.27)	2.26
(ii) Income tax relating to above	9.61	(0.16)	2.92	9.33	11.74	(0.66)
Other Comprehensive Income/ (Loss)	(23.39)	0.41	(7.08)	(22.70)	(28.53)	1.60
7 Total Comprehensive Income (5+6)	1,201.22	1,482.52	1,139.92	3,680.47	3,466.74	4,778.50
8 Paid up equity share capital (face value of ₹10 each) [Refer Note No 4]	8,205.48	8,205.48	7,990.43	8,205.48	7,990.43	8,205.48
9 Other Equity						13,643.55
10 Earnings per equity share (of ₹10 each) :						
(a) Basic (₹)	1.49*	1.81*	1.44*	4.51*	4.37*	5.96
(b) Diluted (₹)	1.49*	1.81*	1.44*	4.51*	4.37*	5.96

The figures marked with (*) are not annualised

Notes:

- The above unaudited financial results of the Company for the quarter and nine months ended December 31, 2024 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on February 11, 2025. These unaudited financial results have been subjected to limited review by the statutory auditors of the Company in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations") who has issued an unmodified conclusion on these unaudited financial results.
- The unaudited financial results of the company have been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- The company operates in one single reportable business segment and geographical segment i.e. healthcare service in India.
- During the year ended March 31, 2024, GPT Healthcare Limited ("the Company") has completed Initial Public Offering (IPO) comprising of fresh issue of 21,50,537 equity shares and offer for sale from investor selling shareholder of 2,60,82,786 equity shares of face value ₹10 each at an issue price of ₹186 per share for cash consideration aggregating to ₹52,513.98 Lakhs. Pursuant to IPO, equity shares of the Company were listed on BSE Limited and National Stock Exchange w.e.f. February 29, 2024.
- The Company does not have any subsidiary/associate/joint venture company, as at December 31, 2024. Accordingly, the company is not required to prepare consolidated financial results.
- The above unaudited financial results are also available on the Company's website www.ilshospitals.com and also on the stock exchange websites.

For and on behalf of the Board of Directors

DWARIKA PRASAD TANTIA
Digitally signed by DWARIKA PRASAD TANTIA
 DN: cn=DWARIKA PRASAD TANTIA, o=GPT HEALTHCARE LIMITED, email=DWARIKA.PRASAD.TANTIA@GPTHEALTHCARE.COM, c=IN, date=2025.02.11 11:48:58 +05'30'
Dwarika Prasad Tania
 Executive Chairman
 DIN : 00001341

Place : Kolkata
Date : February 11, 2025