

GPTHEALTH/CS/SE/2025-26

May 23, 2025

<b>The Department of Corporate Services</b> BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street Mumbai - 400001 <b>Scrip Code: 544131</b>	<b>National Stock Exchange of India Limited</b> Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051 <b>Scrip Symbol: GPTHEALTH</b>
<b>ISIN: INE486R01017</b>	

Dear Sir/Madam

**Sub: Outcome of Board Meeting held on May 23, 2025:**

**Ref.: Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”):**

In continuation of our letter dated May 14, 2025, intimating the date of Board meeting and with reference to the captioned subject and pursuant to Regulation 33 and Regulation 30 read with Schedule III of the Listing Regulations, we wish to inform you that the Board of Directors of GPT Healthcare Limited (“the Company”) had at its meeting held today i.e., Friday, May 23, 2025, inter alia considered and approved the following matters amongst others:

1. Approved the Audited Financial Results of the Company along with the Statutory Auditors Report for the 4<sup>th</sup> quarter and financial year ended March 31, 2025, pursuant to Regulation 33 of the Listing Regulations, which has been duly reviewed and recommended by the Audit Committee and the same is enclosed as annexure to this outcome;

Further as required in terms of Regulation 33(3)(d) of the Listing Regulations, we hereby confirm and declare that the Statutory Auditors of the Company S R Batliboi & Co LLP, Chartered Accountants (Firm Registration No. 301003E/E300005), have issued Audit Report with un-modified opinion on the Audited Financial Results of the Company for the 4<sup>th</sup> quarter and financial year ended March 31, 2025 and a declaration to this effect is enclosed as annexure to this outcome.

Since the Company does not have any subsidiary / associate, there is no requirement for submitting Consolidated Financial Results for the quarter and year ended March 31, 2025.

2. Recommended a Final Dividend of 15% i.e ₹ 1.50 per equity share on the face value of ₹ 10 each for the financial year ended March 31, 2025, subject to the approval of the shareholders in the ensuing 36<sup>th</sup> Annual General Meeting (“AGM”) of the Company. The dividend, if approved by the members, will be paid within 30 days of declaration at the ensuing 36<sup>th</sup> AGM. The record date for the purpose of determining the entitlement of dividend for the AGM to be held for the financial year ended March 31, 2025 will be July 29, 2025.
3. Approved convening of 36<sup>th</sup> AGM on Tuesday, August 5, 2025 through Video Conferencing (VC) / Other Audio-Visual Means (OAVM).
4. Approved book closure of the Company from July 30, 2025 to August 5, 2025 (both days inclusive) for the purpose of 36<sup>th</sup> AGM. The cut-off date is July 29, 2025. The record date for the purpose of determining the entitlement of dividend for the AGM to be held for the financial year ended March 31, 2025 will be July 29, 2025.
5. Based on the recommendation of the Audit Committee, approved the appointment of Mr. Ashok Kumar Daga, Company Secretary in Practice, having Certificate of Practice No F2948 of the ICSI and Peer Review Certificate No. 1550/2021, as the Secretarial Auditors of the Company for a term of 5 (five) consecutive years commencing from the financial year 2025-26 till the financial year 2029-30, subject to approval of the shareholders of the Company at the ensuing 36<sup>th</sup> AGM of the Company.

6. Based on the recommendation of Nomination and Remuneration Committee, the Board recommended the continuation of the directorship of Mr. Kashi Prasad Khandelwal as a Non-Executive Independent Director of the Company even after attainment of 75 years of age on March 4, 2026 subject to approval of the Shareholders of the Company at the ensuing 36<sup>th</sup> AGM of the Company.
7. Approved variation in terms of reappointment of Mr. Dwarika Prasad Tania, Executive Chairman and Mr. Anurag Tania, Executive Director, based on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the Shareholders in the ensuing 36<sup>th</sup> AGM.
8. Approved payment of Doctor Consultancy Fees to Dr. Aruna Tania, Non-Executive Non-Independent Director of the Company, based on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the Shareholders in the ensuing 36<sup>th</sup> AGM.
9. In pursuance of Regulation 17(6)(ca) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") approved payment of Doctor Consultancy Fees to Dr. Ghanshyam Goyal, Non-Executive Non Independent Director of the Company for FY 2025-26 based on the recommendation of the Nomination and Remuneration Committee and Audit Committee subject to approval of Shareholders in the ensuing 36<sup>th</sup> AGM of the Company.
10. Approved the reappointment of S.K. Sahu & Associates as the Cost Auditors of the Company for Financial Year 2025-26, subject to ratification of their remuneration by the Shareholders of the Company at the ensuing 36<sup>th</sup> AGM of the Company;
11. Based on the recommendation of Audit Committee, the Board approved the appointment of RSM Astute Consulting Private Limited, Chartered Accountants, alongwith reappointment of ARVS & Associates, Chartered Accountants as Internal Auditors of the Company for the FY 2025-26.
12. Since the provision of Regulation 21(5) of LODR is not applicable to the company, accordingly the Board has dissolved Risk Management Committee with immediate effect.

A copy of aforesaid financial results along with Auditors' Report and declaration of unmodified opinion as per Regulation 33 of SEBI (LODR) Regulations, 2015 is enclosed herewith for your record and reference. The said results will be uploaded on the website of the company at [www.ilshospitals.com](http://www.ilshospitals.com)

The said results will be duly published in the newspaper as required by Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the same will also be uploaded on the website of the company at [www.ilshospitals.com](http://www.ilshospitals.com)

The detailed disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI Circulars is enclosed as annexure to this outcome.

The Board Meeting commenced at 3:30 P.M. and concluded at 4:30 P.M.

We request you to kindly take the same on records. This is for your information and records.

**For GPT Healthcare Limited**

**Ankur Sharma**  
**Company Secretary and Compliance Officer**  
**M. No A31833**  
**Encl: A/a**

**Disclosure under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Sl. No	Particulars	Mr. Ashok Kumar Daga, Practicing Company Secretary	S.K. Sahu & Associates, Cost Accountants	RSM Astute Consulting Private Limited, Chartered Accountants	ARVS & Associates, Chartered Accountants
		Secretarial Auditors	Cost Auditors	Internal Auditors	
1	Reason for change viz. appointment, resignation, removal,	Appointment	Reappointment	Appointment	Reappointment
2	Date of appointment/cessation (as applicable) & term of appointment.	<p>Date of Appointment: May 23, 2025 subject to approval of the shareholders of the Company at the ensuing 36<sup>th</sup> AGM of the Company.</p> <p>Term of Appointment: Appointed as Secretarial Auditors for 5 (five) consecutive years commencing from the Financial Year 2025-26 till the Financial Year 2029-30.</p>	<p>Date of Reappointment: May 23, 2025</p> <p>Term of Re-appointment: Reappointed as Cost Auditors of the Company for the Financial year 2025-26 subject to ratification of their remuneration by the shareholders of the Company at the ensuing 36<sup>th</sup> AGM of the Company.</p>	<p>Date of Appointment: May 23, 2025</p> <p>Term of Appointment: Appointed as Internal Auditors of the Company for the Financial year 2025-26.</p>	<p>Date of Reappointment: May 23, 2025</p> <p>Term of Appointment: Reappointed as Internal Auditors of the Company for the Financial year 2025-26.</p>
3	Brief profile (in case of appointment)	Mr. Ashok Kumar Daga, a Practicing Company Secretary (Certificate of Practice Number 2948) is enriched with experience of over two decades in the field of company secretarial matter.	S.K. Sahu & Associates, Cost Accountants (Membership No. 28234) is having 16 years of Experience in the field of Cost Audit Matter.	RSM Astute Consulting Pvt Ltd is a leading accounting and consulting firm in India, part of the global network of RSM. They offer a range of services including audit, tax, and consulting etc.	ARVS & Associates, Chartered Accountants is engaged in the activities in the line of Audit (Statutory, Internal & Tax), Direct & Indirect Taxation, related to the profession. The Firm is a peer reviewed firm and the partners having experience of 16 years.
4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable	Not Applicable	Not Applicable	Not Applicable
5	Information as required under Circular No. LIST/COMP/14/2018-19 and NSE/CML/2018/02 dated June 20, 2018 issued by the BSE and NSE, respectively.	Not Applicable	Not Applicable	Not Applicable	Not Applicable

GPTHEALTH/CS/SE/2025-26

May 23, 2025

<b>The Department of Corporate Services</b> BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street Mumbai - 400001 Scrip Code: 544131	<b>National Stock Exchange of India Limited</b> Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051 Scrip Symbol: GPTHEALTH
ISIN: INE486R01017	

Dear Sir/Madam

**Subject: Declaration of unmodified opinion on Auditor's Report on Audited Financial Results for the 4<sup>th</sup> quarter and financial year ended on March 31, 2025 under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:**

With reference to the captioned subject, please note that the Board of Directors at its meeting held on Friday, May 23, 2025, approved the Audited Financial Results of the Company along with the Statutory Auditors Report for the 4<sup>th</sup> quarter and financial year ended March 31, 2025.

Further Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant circulars, as amended, it is hereby declared that the Statutory Auditors of the Company, S R Batliboi & Co LLP, Chartered Accountants (Firm Registration No. 301003E/E300005) have issued the Auditors Report with unmodified opinion on Audited Financial Results for the 4<sup>th</sup> quarter and financial year ended on March 31, 2025 of the Company.

Kindly take the above information on record.

Thanking You,

Yours sincerely,

For GPT Healthcare Limited



Kriti Tania  
Chief Financial Officer



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

**To  
The Board of Directors of  
GPT Healthcare Limited**

**Report on the audit of the Financial Results****Opinion**

We have audited the accompanying statement of quarterly and year to date financial results of GPT Healthcare Limited (the "Company") for the quarter and for the year ended March 31, 2025 ("Statement"), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information of the Company for the quarter ended and for the year ended March 31, 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Financial Results**

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate



internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





# **S.R. BATLIBOI & Co. LLP**

Chartered Accountants

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## **Other Matter**

The comparative financial information of the Company for the corresponding quarter and year ended March 31, 2024, included in these financial results, were audited by the predecessor auditor who expressed an unmodified opinion on those financial information on May 21, 2024.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For S.R. BATLIBOI & Co. LLP**

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005

  
per Sanjay Kumar Agarwal

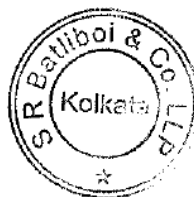
Partner

Membership No.: 060352

UDIN: 25060352BMOBGE6105

Place: Kolkata

Date: May 23, 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 Audited Financial Results for the quarter and year ended March 31, 2025

(₹ in lakhs unless otherwise stated)

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited (Refer Note 6)	Unaudited	Audited (Refer Note 6)	Audited	Audited
<b>1 Income</b>					
(a) Revenue from operations	10,140.22	10,220.66	9,942.58	40,709.14	40,019.30
(b) Other income	157.29	188.09	159.21	849.43	529.14
<b>Total Income</b>	<b>10,297.51</b>	<b>10,408.75</b>	<b>10,101.79</b>	<b>41,558.57</b>	<b>40,548.44</b>
<b>2 Expenses</b>					
(a) Cost of materials consumed	1,995.37	2,017.78	2,078.82	7,879.34	8,296.24
(b) Employee benefits expense	1,805.53	1,850.65	1,699.75	7,301.54	6,893.47
(c) Finance costs	101.72	85.39	159.40	347.15	710.50
(d) Depreciation and amortisation expense	487.69	466.94	475.87	1,903.00	1,798.19
(e) Other expenses	4,270.31	4,226.01	3,846.52	17,192.98	16,045.70
<b>Total Expenses</b>	<b>8,660.62</b>	<b>8,646.77</b>	<b>8,260.36</b>	<b>34,624.01</b>	<b>33,744.10</b>
<b>3 Profit before tax (1-2)</b>	<b>1,636.89</b>	<b>1,761.98</b>	<b>1,841.43</b>	<b>6,934.56</b>	<b>6,804.34</b>
<b>4 Tax Expense</b>					
(a) Current tax	266.89	313.00	320.00	1,208.89	1,189.00
(b) Deferred tax (including MAT Credit utilisation)	81.00	224.37	239.80	733.50	838.44
<b>Total tax expenses</b>	<b>347.89</b>	<b>537.37</b>	<b>559.80</b>	<b>1,942.39</b>	<b>2,027.44</b>
<b>5 Profit after tax (3-4)</b>	<b>1,289.00</b>	<b>1,224.61</b>	<b>1,281.63</b>	<b>4,992.17</b>	<b>4,776.90</b>
<b>6 Other Comprehensive Income/ (Loss) (OCI)</b>					
Items that will not be reclassified to profit or loss					
(i) Remeasurement of defined benefit plan	25.30	(33.00)	42.53	(6.73)	2.26
(ii) Income tax relating to above	(7.37)	9.61	(12.40)	1.96	(0.66)
<b>Other Comprehensive Income/ (Loss)</b>	<b>17.93</b>	<b>(23.39)</b>	<b>30.13</b>	<b>(4.77)</b>	<b>1.60</b>
<b>7 Total Comprehensive Income (5+6)</b>	<b>1,306.93</b>	<b>1,201.22</b>	<b>1,311.76</b>	<b>4,987.40</b>	<b>4,778.50</b>
<b>8 Paid up equity share capital (face value of ₹10 each) [Refer Note No 4]</b>	<b>8,205.48</b>	<b>8,205.48</b>	<b>8,205.48</b>	<b>8,205.48</b>	<b>8,205.48</b>
<b>9 Other Equity</b>				<b>16,579.58</b>	<b>13,643.55</b>
<b>10 Earnings per equity share (of ₹10 each) :</b>					
(a) Basic (₹)	1.57*	1.49*	1.59*	6.08	5.96
(b) Diluted (₹)	1.57*	1.49*	1.59*	6.08	5.96

The figures marked with (\*) are not annualised





# 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 audited Assets and Liabilities

(₹ in lakhs)

Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
<b>ASSETS</b>		
<b>A) Non-Current Assets</b>		
(a) Property, Plant and Equipment	20,255.98	20,106.83
(b) Capital work-in-progress	4,633.03	639.97
(c) Intangibles Assets	98.65	84.69
(d) Right of Use Assets	2,433.48	2,213.71
(e) Financial Assets		
(i) Investments		1,916.92
(ii) Loans	18.34	5.29
(iii) Other Financial Assets	1,644.76	972.82
(f) Non Current Tax (Net)	1,054.16	528.94
(g) Other Non Current Assets	405.33	66.98
<b>Total Non-Current Assets</b>	<b>30,543.73</b>	<b>26,536.15</b>
<b>B) Current Assets</b>		
(a) Inventories	882.50	815.49
(b) Financial Assets		
(i) Investments	3,198.03	1,118.05
(ii) Trade receivable	1,969.90	2,428.48
(iii) Cash and cash equivalents	165.88	169.32
(iv) Bank balances other than (iii) above	261.19	743.70
(v) Loans	17.18	1,121.75
(vi) Other Financial Assets	638.98	1,017.58
(c) Contract Assets	521.39	445.04
(d) Other Current Assets	226.56	156.29
<b>Total Current Assets</b>	<b>7,881.61</b>	<b>8,015.70</b>
<b>Total Assets</b>	<b>38,425.34</b>	<b>34,551.85</b>
<b>EQUITY AND LIABILITIES</b>		
<b>C) Equity</b>		
(a) Equity Share Capital	8,205.48	8,205.48
(b) Other Equity	16,579.58	13,643.55
<b>Total Equity</b>	<b>24,785.06</b>	<b>21,849.03</b>
<b>Liabilities</b>		
<b>D) Non-current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	553.00	362.40
(ii) Lease Liabilities	1,719.54	1,534.94
(b) Provisions	946.15	754.52
(c) Deferred Tax Liabilities (Net)	1,927.51	1,195.95
(d) Other Non Current Liabilities	1,069.76	1,134.20
<b>Total Non-current Liabilities</b>	<b>6,215.96</b>	<b>4,982.01</b>
<b>E) Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	776.89	879.66
(ii) Lease Liabilities	480.31	277.32
(iii) Trade payables		
-Total outstanding dues to micro enterprises and small enterprises	81.55	291.93
-Total outstanding dues to other than micro enterprises and small enterprises	3,394.47	3,446.92
(iv) Other Financial Liabilities	2,017.70	2,007.34
(b) Other Current Liabilities	614.01	702.05
(c) Provisions	59.39	115.59
<b>Total Current Liabilities</b>	<b>7,424.32</b>	<b>7,720.81</b>
<b>Total Liabilities</b>	<b>13,640.28</b>	<b>12,702.82</b>
<b>Total Equity &amp; Liabilities</b>	<b>38,425.34</b>	<b>34,551.85</b>



## 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 Audited Cash Flows for the year ended March 31, 2025

(₹ in lakhs)

Particulars	For the year ended March 31, 2025 (Audited)	For the year ended March 31, 2024 (Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	6,934.56	6,804.34
<u>Adjustment to reconcile profit before tax to net cash flows</u>		
(a) Depreciation and Amortisation Expenses	1,903.00	1,798.19
(b) Finance Costs	347.15	710.50
(c) (Profit) / Loss on sale/discard of Property, plant & equipment	(18.41)	20.30
(d) Profit on sale/fair value of Investments (net)	(40.08)	(28.96)
(e) Capital Work-in Progress written off	-	28.50
(f) Liabilities / Provisions no longer required written back	(147.25)	(52.43)
(g) Bad debts	253.84	171.54
(h) Allowances for expected credit losses	142.84	10.38
(i) Gain on retirement / modification of ROU Assets	(15.04)	(38.58)
(j) Deferred Revenue Income on Government Grant	(64.45)	(64.45)
(k) Interest Income	(487.53)	(360.36)
Cash Generated from operations before working capital changes	8,808.63	8,998.97
<u>Adjustments for working capital changes :</u>		
(a) (Increase)/ decrease in Inventories	(67.01)	76.59
(b) (Increase) / decrease in Trade Receivables	61.91	(542.74)
(c) (Increase) / decrease in Contract Assets	(76.35)	82.27
(d) (Increase) in Other Financial Assets	(63.94)	(865.99)
(e) (Increase)/ decrease in Non-Financial Assets	(69.77)	2.20
(f) Increase/ (decrease) in Trade Payables	(238.34)	451.71
(g) Increase in Other Financial Liabilities	51.89	67.37
(h) Increase in Provisions	128.71	231.45
(i) (Decrease) in Non-financial liabilities	(88.03)	(119.80)
Cash Generated from Operations	8,447.70	8,382.03
Direct Taxes Paid (net of refund)	(1,708.09)	(1,502.00)
<b>Net Cash generated from Operating Activities (A)</b>	<b>6,739.61</b>	<b>6,880.03</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(a) Purchase of Investments	(1,488.23)	(3,076.71)
(b) Purchase of Property, Plant & Equipment and Intangible asset (including Capital Work in progress)	(4,992.56)	(1,936.74)
(c) Proceeds from Sale of Property, Plant & Equipment	48.86	15.13
(d) Proceeds from Sale of Current Investments	1,365.12	1,415.01
(e) Proceeds from maturity of Deposits	618.95	-
(f) Deposits made	(422.12)	(530.56)
(g) Repayments of loan given to Body Corporates	1,112.87	1,202.13
(h) Interest Received	497.94	391.16
<b>Net Cash used in Investing Activities (B)</b>	<b>(3,259.17)</b>	<b>(2,520.58)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
(a) Dividend paid	(2,871.92)	(2,397.13)
(b) Interest Paid	(158.70)	(513.52)
(c) Repayment of Long Term and Short Term Borrowings	(875.48)	(5,277.26)
(d) Proceeds of Long Term Borrowings	939.72	-
(e) Cash Credit taken (net)	21.65	14.98
(f) Proceeds from issue of equity shares	-	4,000.00
(h) Transaction cost on issue of equity shares	-	(247.90)
(i) Payment of Principal portion of Lease Liabilities	(539.15)	(429.23)
<b>Net Cash used in Financing Activities (C)</b>	<b>(3,483.88)</b>	<b>(4,850.06)</b>
Net increase/(decrease) in Cash & Cash Equivalent (A+B+C)	(3.44)	(490.61)
Cash & Cash Equivalents at the beginning of the period	169.32	659.93
Cash & Cash Equivalents at the end of the period	<b>165.88</b>	<b>169.32</b>



**Notes:**

1. The above audited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on May 23, 2025.
2. The audited 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.
3. The company operates in one single reportable business segment and geographical segment i.e. healthcare service in India.
4. 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.
5. The Board of Directors of the company have proposed final dividend @ 15% i.e: Rs. 1.50 per Equity share, subject to approval of the shareholders at the ensuing Annual General Meeting. The Company has paid interim dividend @ 10% i.e; Re. 1 per Equity share for financial year 2024-25. Total dividend including interim dividend for the financial year 2024-25 is Rs. 2.50 per Equity share on face value of Rs. 10 per share.
6. The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2025 / March 31, 2024 and the unaudited published year-to-date figures up to December 31, 2024 / December 31, 2023, being the date of the end of the third quarter of the financial year which were subjected to limited review.
7. The Company does not have any subsidiary/associate/joint venture company, as at March 31, 2025. Accordingly, the company is not required to prepare consolidated financial results.
8. The above audited financial results are also available on the Company's website [www.ilshospitals.com](http://www.ilshospitals.com) and also on the stock exchange websites.



For and on behalf of the Board of Directors

*Dwarika Prasad Tantia*

Dwarika Prasad Tantia  
Executive Chairman  
DIN : 00001341



Place : Kolkata

Date : May 23, 2025