

Integrated Filing (Finance) Ind AS

GPT HEALTHCARE LIMITED

General Information

Scrip code*	544131	
NSE Symbol*	GPTHEALTH	
MSEI Symbol*	NOTLISTED	
ISIN*	INE486R01017	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	23-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	14-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Healthcare Services	
Start date of board meeting	23-05-2025	
Start time of board meeting	15:30:00	
End date of board meeting	23-05-2025	
End time of board meeting	16:30:00	
Whether cash flow statement is applicable on company	true	
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?	true	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true	
(I) We declare that the acceptance of fixed deposits by the bans/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)?	false	
(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?	true	
Latest Date on which RPT policy is updated	27-09-2023	
Indicate Company website link for updated RPT policy of the Company	https://ilshospitals.com/wp-content/uploads/2023/12/ghl-related_party_transactions_policy.pdf	
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?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information (1)

Text Block

Textual Information(1)	There is no such cases
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Financial Results - Ind-AS

Amount in (Lakhs)

	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	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I	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.		
1	Income		
	Revenue from operations	10,140.22	40,709.14
	Other income	157.29	849.43
	Total income	10,297.51	41,558.57
2	Expenses		
(a)	Cost of materials consumed	1,995.37	7,879.34
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	1,805.53	7,301.54
(e)	Finance costs	101.72	347.15
(f)	Depreciation, depletion and amortisation expense	487.69	1,903.00
(g)	Other Expenses		
1	Other Expenses	4,270.31	17,192.98
	Total other expenses	4,270.31	17,192.98
	Total expenses	8,660.62	34,624.01
3	Total profit before exceptional items and tax	1,636.89	6,934.56
4	Exceptional items	0.00	0.00
5	Total profit before tax	1,636.89	6,934.56
6	Tax expense		
7	Current tax	266.89	1,208.89
8	Deferred tax	81.00	733.50
9	Total tax expenses	347.89	1,942.39
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	1,289.00	4,992.17
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	1,289.00	4,992.17
17	Other comprehensive income net of taxes	17.93	(4.77)
18	Total Comprehensive Income for the period	1,306.93	4,987.40
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	8,205.48	8,205.48
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		16,579.58
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	1.57	6.08
	Diluted earnings (loss) per share from continuing operations	1.57	6.08
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	1.57	6.08
	Diluted earnings (loss) per share from continuing and discontinued operations	1.57	6.08
24	Debt equity ratio		

25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Lakhs)

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	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
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		
1 Remeasurement of defined benefit plan	25.30	(6.73)
Total Amount of items that will not be reclassified to profit and loss	25.30	(6.73)
2 Income tax relating to items that will not be reclassified to profit or loss	7.37	(1.96)
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		

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	20,255.98
Capital work-in-progress	4,633.03
Investment property	0.00
Goodwill	0.00
Other intangible assets	98.65
Intangible assets under development	2,433.48
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
Non-current financial assets	
Non-current investments	0.00
Trade receivables, non-current	0.00
Loans, non-current	18.34
Other non-current financial assets	1,644.76
Total non-current financial assets	1,663.10
Deferred tax assets (net)	0.00
Other non-current assets	1,459.49
Total non-current assets	30,543.73
2 Current assets	
Inventories	882.50
Current financial asset	
Current investments	3,198.03
Trade receivables, current	2,491.29
Cash and cash equivalents	165.88
Bank balance other than cash and cash equivalents	261.19
Loans, current	17.18
Other current financial assets	638.98
Total current financial assets	6,772.55
Current tax assets (net)	0.00
Other current assets	226.56
Total current assets	7,881.61
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	38,425.34
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	8,205.48
Other equity	16,579.58
Total equity attributable to owners of parent	24,785.06
Non controlling interest	
Total equity	24,785.06
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	553.00
Trade payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
Total Trade payable	0.00
Other non-current financial liabilities	1,719.54
Total non-current financial liabilities	2,272.54
Provisions, non-current	946.15
Deferred tax liabilities (net)	1,927.51
Deferred government grants, Non-current	
Other non-current liabilities	1,069.76
Total non-current liabilities	6,215.96
Current liabilities	
Current financial liabilities	
Borrowings, current	776.89
Trade payables, current	

Company Results

	(A) Total outstanding dues of micro enterprises and small enterprises	81.55
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,394.47
	Total Trade payable	3,476.02
	Other current financial liabilities	2,498.01
	Total current financial liabilities	6,750.92
	Other current liabilities	614.01
	Provisions, current	59.39
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	7,424.32
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	13,640.28
	Total equity and liabilities	38,425.34
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
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	6,934.56
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	347.15
	Adjustments for decrease (increase) in inventories	(67.01)
	Adjustments for decrease (increase) in trade receivables, current	(14.44)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	0.00
	Adjustments for decrease (increase) in other non-current assets	(69.77)
	Adjustments for other financial assets, non-current	(63.94)
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	(238.34)
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	(88.03)
	Adjustments for depreciation and amortisation expense	1,903.00
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	0.00
	Adjustments for provisions, non-current	128.71
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	51.89
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	487.53
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	111.45
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	1,513.14
	Net cash flows from (used in) operations	8,447.70
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	1,708.09
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	6,739.61
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	48.86
	Purchase of property, plant and equipment	4,992.56
	Proceeds from sales of investment property	1,365.12
	Purchase of investment property	1,488.23
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00

	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	497.94
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	1,309.70
	Net cash flows from (used in) investing activities	(3,259.17)
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	961.37
	Repayments of borrowings	875.48
	Payments of lease liabilities	539.15
	Dividends paid	2,871.92
	Interest paid	158.70
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	(3,483.88)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(3.44)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(3.44)
	Cash and cash equivalents cash flow statement at beginning of period	169.32
	Cash and cash equivalents cash flow statement at end of period	165.88

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
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		true	
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	S.R. Batliboi & Co. LLP	true	31-07-2027

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

													Addition transaction the listed
	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty				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 of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any incurred to corporate
Sr. No.	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction						Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)
1	GPT HEALTHCARE LIMITED	GPT ESTATE PRIVATE LIMITED	Directors of this Company are relatives of Chairman, Managing Director, Director and Executive Director	Any other transaction	Payment of lease liabilities	106.20	approval has been obtained			106.20	22.09	12.46	
2	GPT HEALTHCARE LIMITED	GPT ESTATE PRIVATE LIMITED	Directors of this Company are relatives of Chairman, Managing Director, Director and Executive Director	Any other transaction	Security deposit paid	0.00	approval has been obtained			0.00	970.00	970.00	
3	GPT HEALTHCARE LIMITED	Mr. Dwarika Prasad Tantia	Executive Chairman of the Company	Remuneration		231.84	approval has been obtained			231.84	36.20	81.97	
4	GPT HEALTHCARE LIMITED	Dr Om Tantia	Managing Director of the Company	Remuneration		142.29	approval has been obtained			142.29	38.84	27.11	
5	GPT HEALTHCARE LIMITED	Mr. Anurag Tantia	Executive Director of the Company	Remuneration		92.31	approval has been obtained			92.31	20.51	19.16	
6	GPT HEALTHCARE LIMITED	Mrs. Kriti Tantia	Relative of Chairman and CFO of the Company	Remuneration		62.25	approval has been obtained			62.25	16.70	15.47	
7	GPT HEALTHCARE LIMITED	Mr. Ankur Sharma	Company Secretary & Compliance Officer of the Company	Remuneration		6.55	approval has been obtained			6.55	0.80	1.67	
8	GPT HEALTHCARE LIMITED	Dr. Aruna Tantia	Director of the Company	Any other transaction	Doctor Payout	22.08	approval has been obtained			22.08	4.32	0.90	
9	GPT HEALTHCARE LIMITED	Dr. Ghanshyam Goyal	Director of the Company	Any other transaction	Doctor Payout	76.00	approval has been obtained			76.00	13.60	14.21	
10	GPT HEALTHCARE LIMITED	Dr. Ankush Bansal	Relative of Dr Ghanshyam Goyal, Director of the Company	Any other transaction	Doctor Payout	7.57	approval has been obtained			7.57	0.93	2.23	
11	GPT HEALTHCARE LIMITED	Dr. Nandita Bansal	Relative of Dr Ghanshyam Goyal, Director of the Company	Any other transaction	Doctor Payout	0.11	approval has been obtained			0.11	0.00	0.00	
12	GPT HEALTHCARE LIMITED	GPT Sons Private Limited	Holding Company	Dividend paid		0.00	Not applicable			538.04	0.00	0.00	
13	GPT HEALTHCARE LIMITED	Dr. Aruna Tantia	Director of the Company	Dividend paid		0.00	Not applicable			0.00	0.00	0.00	
14	GPT HEALTHCARE LIMITED	Mr. Kashi Prasad Khandelwal	Independent Director of the Company	Any other transaction	Director sitting fees	2.72	Not applicable			2.72	0.00	0.00	

													Addition transaction the listed
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 of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any incurred to corporati
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	
15	GPT HEALTHCARE LIMITED	Mr. Hari Modi	Independent Director of the Company	Any other transaction	Director sitting fees	1.49	Not applicable			1.49	0.00	0.00	
16	GPT HEALTHCARE LIMITED	Dr. Tapti Sen	Independent Director of the Company	Any other transaction	Director sitting fees	2.18	Not applicable			2.18	0.00	0.00	
17	GPT HEALTHCARE LIMITED	Mr. Deepak Pramanik	Independent Director of the Company	Any other transaction	Director sitting fees	2.65	Not applicable			2.65	0.00	0.00	
18	GPT HEALTHCARE LIMITED	Mr. Dwarka Prasad Tantia	Executive Chairman of the Company	Dividend paid		0.00	Not applicable			0.00	0.00	0.00	
19	GPT HEALTHCARE LIMITED	Mrs Pramila Tantia	Relative of the Executive Chairman of the Company	Dividend paid		0.00	Not applicable			0.00	0.00	0.00	
20	GPT HEALTHCARE LIMITED	Dr. Om Tantia	Managing Director of the Company	Dividend paid		0.00	Not applicable			0.00	0.00	0.00	
21	GPT HEALTHCARE LIMITED	Amrendra Prasad Verma	Independent Director of the Company	Any other transaction	Director sitting fees	2.65	Not applicable			2.65	0.00	0.00	
22	GPT HEALTHCARE LIMITED	Govardhan Foundation	A Charitable Trust in which Chairman, Managing Director and relative are trustee	Any other transaction	CSR Expenses	48.50	approval has been obtained			48.50	25.96	0.00	
23	GPT HEALTHCARE LIMITED	GPT Healthcare Education Trust	Entities in which KMP exercises significant influences	Any other transaction	Other Income	6.00	approval has been obtained			6.00	0.00	0.98	
24	GPT HEALTHCARE LIMITED	Dr. Aruna Tantia	Director of the Company	Any other transaction	Director sitting fees	1.16	approval has been obtained			1.16	0.00	0.00	
25	GPT HEALTHCARE LIMITED	Dr. Ghanshyam Goyal	Director of the Company	Any other transaction	Director sitting fees	0.62	approval has been obtained			0.62	0.00	0.00	
Total value of transaction during the reporting period										1,353.21			