

Independent Auditor's Review Report on the Quarterly 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 June 30, 2025 (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.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

per Sanjay Kumar Agarwal

Partner

Membership No.: 060352

UDIN: 25060352BMOBHI9362

Place: Kolkata

Date: August 6, 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 ended June 30, 2025

(₹ in lakhs unless otherwise stated)

Particulars	Quarter Ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	Unaudited	Audited (Refer Note 4)	Unaudited	Audited
1 Income				
(a) Revenue from operations	10,710.86	10,140.22	9,781.98	40,709.14
(b) Other income	156.30	157.29	223.61	849.43
Total Income	10,867.16	10,297.51	10,005.59	41,558.57
2 Expenses				
(a) Cost of materials consumed	2,067.28	1,995.37	1,834.19	7,879.34
(b) Employee benefits expense	2,042.04	1,805.53	1,871.98	7,301.54
(c) Finance costs	163.28	101.72	86.01	347.15
(d) Depreciation and amortisation expense	618.16	487.69	468.31	1,903.00
(e) Other expenses	4,865.04	4,270.31	4,278.21	17,192.98
Total Expenses	9,755.80	8,660.62	8,538.70	34,624.01
3 Profit before tax (1-2)	1,111.36	1,636.89	1,466.89	6,934.56
4 Tax Expense				
(a) Current tax	199.00	266.89	259.00	1,208.89
(b) Deferred tax (including MAT Credit utilisation)	144.18	81.00	211.44	733.50
Total tax expenses	343.18	347.89	470.44	1,942.39
5 Profit after tax (3-4)	768.18	1,289.00	996.45	4,992.17
6 Other Comprehensive Income/ (Loss) (OCI)				
Items that will not be reclassified to profit or loss				
(i) Remeasurement of defined benefit plan	(1.68)	25.30	0.40	(6.73)
(ii) Income tax relating to above	0.49	(7.37)	(0.12)	1.96
Other Comprehensive Income/ (Loss)	(1.19)	17.93	0.28	(4.77)
7 Total Comprehensive Income (5+6)	766.99	1,306.93	996.73	4,987.40
8 Paid up equity share capital (face value of ₹10 each)	8,205.48	8,205.48	8,205.48	8,205.48
9 Other Equity				16,579.58
10 Earnings per equity share (of ₹10 each) :				
(a) Basic (₹)	0.94*	1.57*	1.21*	6.08
(b) Diluted (₹)	0.94*	1.57*	1.21*	6.08

The figures marked with (*) are not annualised

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Notes:

1. The above unaudited financial results of the Company for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on August 06, 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.
2. 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.
3. The Company operates in one single reportable business segment and geographical segment i.e. healthcare service in India.
4. The figures of the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of full financial year upto March 31, 2025 and the unaudited published year-to-date figures upto December 31, 2024 being the date of the end of the third quarter of previous financial year, which were subject to limited review.
5. The Company does not have any subsidiary/associate/joint venture company, as at June 30, 2025. Accordingly, the Company is not required to prepare consolidated financial results.
6. 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

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Dwarika Prasad Tania

Executive Chairman

DIN : 00001341

Place : Kolkata

Date : August 06, 2025