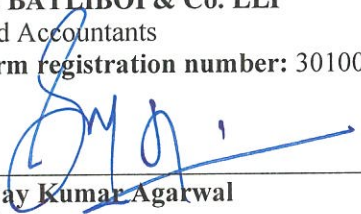


Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
GPT Healthcare Limited**

1. We have reviewed the accompanying statement of unaudited financial results of GPT Healthcare Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 1, 2025 to September 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: 25060352BMOBIH7000

Place: Kolkata

Date: November 08, 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 half year ended September 30, 2025

(₹ in lakhs unless otherwise stated)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from operations	11,890.80	10,710.86	10,566.28	22,601.66	20,348.26	40,709.14
(b) Other income	133.82	156.30	280.44	290.12	504.05	849.43
Total Income	12,024.62	10,867.16	10,846.72	22,891.78	20,852.31	41,558.57
2 Expenses						
(a) Cost of materials consumed	2,218.58	2,067.28	2,032.00	4,285.86	3,866.19	7,879.34
(b) Employee benefits expense	2,029.77	2,042.04	1,773.38	4,071.81	3,645.36	7,301.54
(c) Finance costs	216.37	163.28	74.03	379.65	160.04	347.15
(d) Depreciation and amortisation expense	684.77	618.16	480.06	1,302.93	948.37	1,903.00
(e) Other expenses	5,368.19	4,865.04	4,418.45	10,233.23	8,696.66	17,192.98
Total Expenses	10,517.68	9,755.80	8,777.92	20,273.48	17,316.62	34,624.01
3 Profit before tax (1-2)	1,506.94	1,111.36	2,068.80	2,618.30	3,535.69	6,934.56
4 Tax Expense						
(a) Current tax	249.00	199.00	370.00	448.00	629.00	1,208.89
(b) Deferred tax (including MAT Credit utilisation)	197.50	144.18	216.69	341.68	428.13	733.50
Total tax expenses	446.50	343.18	586.69	789.68	1,057.13	1,942.39
5 Profit after tax (3-4)	1,060.44	768.18	1,482.11	1,828.62	2,478.56	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)	(1.68)	0.57	(3.36)	0.97	(6.73)
(ii) Income tax relating to above	0.49	0.49	(0.16)	0.98	(0.28)	1.96
Other Comprehensive Income/ (Loss)	(1.19)	(1.19)	0.41	(2.38)	0.69	(4.77)
7 Total Comprehensive Income (5+6)	1,059.25	766.99	1,482.52	1,826.24	2,479.25	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	8,205.48	8,205.48
9 Other Equity						16,579.58
10 Earnings per equity share (of ₹10 each) :						
(a) Basic (₹)	1.29*	0.94*	1.81*	2.23*	3.02*	6.08
(b) Diluted (₹)	1.29*	0.94*	1.81*	2.23*	3.02*	6.08

The figures marked with (*) are not annualised



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Statement of Unaudited Assets and Liabilities as at September 30, 2025

(₹ in lakhs)

Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
ASSETS		
A) Non-Current Assets		
(a) Property, Plant and Equipment	26,157.81	20,255.98
(b) Capital work-in-progress	231.23	4,633.03
(c) Intangibles Assets	75.70	98.65
(d) Right of Use Assets	7,970.51	2,433.48
(e) Financial Assets		
(i) Loans	16.13	18.34
(ii) Other Financial Assets	1,576.26	1,644.76
(f) Non Current Tax (Net)	1,383.04	1,054.16
(g) Other Non Current Assets	196.71	405.33
Total Non-Current Assets	37,607.39	30,543.73
B) Current Assets		
(a) Inventories	1,226.34	882.50
(b) Financial Assets		
(i) Investments	3,168.18	3,198.03
(ii) Trade receivable	2,809.39	1,969.90
(iii) Cash and cash equivalents	146.32	165.88
(iv) Bank balances other than (iii) above	40.80	261.19
(v) Loans	119.10	17.18
(vi) Other Financial Assets	331.90	638.98
(c) Contract Assets	476.45	521.39
(d) Other Current Assets	421.69	226.56
Total Current Assets	8,740.17	7,881.61
Total Assets	46,347.56	38,425.34
EQUITY AND LIABILITIES		
A) Equity		
(a) Equity Share Capital	8,205.48	8,205.48
(b) Other Equity	17,174.99	16,579.58
Total Equity	25,380.47	24,785.06
Liabilities		
B) Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,020.17	553.00
(ii) Lease Liabilities	7,103.56	1,719.54
(b) Provisions	1,067.66	946.15
(c) Deferred Tax Liabilities (Net)	2,268.21	1,927.51
(d) Other Non Current Liabilities	1,037.50	1,069.76
Total Non-current Liabilities	12,497.10	6,215.96
C) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	1,007.17	776.89
(ii) Lease Liabilities	584.27	480.31
(iii) Trade payables		
-Total outstanding dues to micro enterprises and small enterprises	138.48	81.55
-Total outstanding dues to other than micro enterprises and small enterprises	4,734.45	3,394.47
(iv) Other Financial Liabilities	1,441.21	2,017.70
(b) Other Current Liabilities	505.02	614.01
(c) Provisions	59.39	59.39
Total Current Liabilities	8,469.99	7,424.32
Total Liabilities	20,967.09	13,640.28
Total Equity & Liabilities	46,347.56	38,425.34



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Statement of Unaudited Cash Flows for the half year ended September 30, 2025

(₹ in lakhs)

Particulars	For the half year ended September 30, 2025 (Unaudited)	For the half year ended September 30, 2024 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	2,618.30	3,535.69
<u>Adjustment to reconcile profit before tax to net cash flows</u>		
(a) Depreciation and Amortisation Expense	1,302.93	948.37
(b) Finance Costs	379.65	160.04
(c) (Profit) / Loss on sale/discard of Property, plant & equipment	(2.21)	(14.66)
(d) Profit on sale/fair value of Investments (net)	(7.95)	(32.84)
(e) Liabilities / Provisions no longer required written back	(11.88)	(84.70)
(f) Bad debts	-	131.03
(g) Allowances for expected credit losses	40.15	62.84
(h) Gain on retirement / modification of ROU Assets	-	(14.83)
(i) Deferred Revenue Income on Government Grant	(32.23)	(32.23)
(j) Interest Income	(221.29)	(246.54)
Cash Generated from operations before working capital changes	4,065.47	4,412.17
<u>Adjustments for working capital changes :</u>		
(a) (Increase) in Inventories	(343.84)	(95.18)
(b) (Increase) in Trade Receivables	(879.65)	(581.90)
(c) Decrease in Contract Assets	44.94	39.16
(d) Decrease in Other Financial Assets	95.03	519.74
(e) (Increase) in Non-Financial Assets	(192.08)	(171.95)
(f) Increase / (decrease) in Trade Payables	1,409.72	(39.85)
(g) (Decrease) in Other Financial Liabilities	(59.69)	(1,041.98)
(h) Increase in Provisions	118.15	82.56
(i) (Decrease) in Non-financial liabilities	(116.49)	(178.90)
Cash Generated from Operations	4,141.56	2,943.87
Direct Taxes Paid (net of refund)	(776.88)	(473.88)
Net Cash generated from Operating Activities (A)	3,364.68	2,469.99
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Investments	(1,044.69)	(1,488.67)
(b) Purchase of Property, Plant & Equipment and Intangible asset (including Capital Work in progress)	(2,616.15)	(1,391.74)
(c) Proceeds from Sale of Property, Plant & Equipment	10.55	43.56
(d) Proceeds from Sale of Current Investments	1,082.51	638.42
(e) Proceeds from maturity of Deposits	262.66	611.74
(f) Deposits made	(44.08)	(200.00)
(g) Loan given to Body Corporate	(100.00)	-
(h) Repayment of loan given to Body Corporate	-	1,044.30
(i) Interest Received	174.04	297.11
Net Cash used in Investing Activities (B)	(2,275.16)	(445.28)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Dividend paid	(1,230.82)	(1,230.82)
(b) Interest Paid	(85.85)	(72.44)
(c) Repayment of Long Term Borrowings	(408.74)	(499.86)
(d) Proceeds of Long Term Borrowings	1,195.25	191.00
(e) Cash Credit (repaid)/taken (net)	(87.64)	(17.77)
(f) Payment of Principal portion of Lease Liabilities	(491.28)	(239.62)
Net Cash used in Financing Activities (C)	(1,109.08)	(1,869.51)
Net increase/(decrease) in Cash & Cash Equivalent (A+B+C)	(19.56)	155.20
Cash & Cash Equivalents at the beginning of the period	165.88	169.32
Cash & Cash Equivalents at the end of the period	146.32	324.52



Notes:

1. The above unaudited financial results of the Company for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on November 08, 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 Board of Directors at its meeting held on November 08, 2025, declared an Interim Dividend of 10% i.e ₹ 1/- per equity share of Rs. 10/- each fully paid up. The Company has fixed November 14, 2025, as the Record Date for the purpose of determining shareholders entitled to receive the said Interim Dividend.
5. The Company does not have any subsidiary/associate/joint venture company, as at September 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.

Place : Kolkata

Date : November 08, 2025



For and on behalf of the Board of Directors

Dr. Omr Tantiya
Chairman and Managing Director

DIN: 00001342

