

**GPTHEALTH/CS/SE/2026-27**

**May 18, 2026**

<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: Submission of Audited Financial Results (Standalone) for the 4<sup>th</sup> quarter and financial year ended March 31, 2026:**

Please find attached herewith the Audited Financial Results as per IND-AS and Statutory Auditors Report thereon alongwith the declaration of unmodified opinion for the 4<sup>th</sup> quarter and financial year ended March 31, 2026.

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, 2026.

Kindly take the aforesaid information on record and oblige.

Thanking You,

Yours sincerely,

**For GPT Healthcare Limited**

**Ankur Sharma**  
**Company Secretary and Compliance Officer**  
**M. No A31833**

Encl. As Above.

GPTHEALTH/CS/SE/2026-27

May 18, 2026

<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
<b>ISIN: INE486R01017</b>	

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, 2026 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 Monday, May 18, 2026, 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, 2026.

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, 2026 of the Company.

Kindly take the above information on record.

Thanking You,

Yours sincerely,

For GPT Healthcare Limited


Kriti Tantia  
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 ended March 31, 2026 and for the year ended March 31, 2026 ("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 March 31, 2026 and for the year ended March 31, 2026.

**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.

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



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

Chartered Accountants

matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

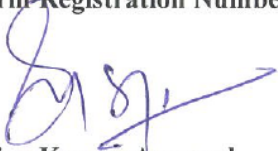
## **Other Matter**

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 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: 26060352ZOCWLC7939

Place: Kolkata

Date: May 18, 2026

## 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, 2026

(₹ in lakhs unless otherwise stated)

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited (Refer Note 6)	Unaudited	Audited (Refer Note 6)	Audited	Audited
<b>1 Income</b>					
(a) Revenue from operations	12,637.18	12,015.86	10,140.22	47,254.70	40,709.14
(b) Other income	162.84	142.16	157.29	595.12	849.43
<b>Total Income</b>	<b>12,800.02</b>	<b>12,158.02</b>	<b>10,297.51</b>	<b>47,849.82</b>	<b>41,558.57</b>
<b>2 Expenses</b>					
(a) Cost of materials consumed	2,340.14	2,353.13	1,995.37	8,979.13	7,879.34
(b) Employee benefits expense (Refer Note No 4)	2,221.27	2,143.15	1,805.53	8,436.23	7,301.54
(c) Finance costs	218.18	226.21	101.72	824.04	347.15
(d) Depreciation and amortisation expense	694.91	710.99	487.69	2,708.83	1,903.00
(e) Other expenses	5,739.04	5,448.77	4,270.31	21,421.04	17,192.98
<b>Total Expenses</b>	<b>11,213.54</b>	<b>10,882.25</b>	<b>8,660.62</b>	<b>42,369.27</b>	<b>34,624.01</b>
<b>3 Profit before tax (1-2)</b>	<b>1,586.48</b>	<b>1,275.77</b>	<b>1,636.89</b>	<b>5,480.55</b>	<b>6,934.56</b>
<b>4 Tax Expense</b>					
(a) Current tax	480.00	330.00	266.89	1,258.00	1,208.89
(b) Deferred tax (including MAT Credit utilisation)	(350.12)	45.06	81.00	36.62	733.50
(c) Adjustment of tax in respect of earlier year	-	(36.12)	-	(36.12)	-
<b>Total tax expenses</b>	<b>129.88</b>	<b>338.94</b>	<b>347.89</b>	<b>1,258.50</b>	<b>1,942.39</b>
<b>5 Profit after tax (3-4)</b>	<b>1,456.60</b>	<b>936.83</b>	<b>1,289.00</b>	<b>4,222.05</b>	<b>4,992.17</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	(13.21)	(1.68)	25.30	(18.25)	(6.73)
(ii) Income tax relating to above	3.84	0.49	(7.37)	5.31	1.96
<b>Other Comprehensive Income/ (Loss)</b>	<b>(9.37)</b>	<b>(1.19)</b>	<b>17.93</b>	<b>(12.94)</b>	<b>(4.77)</b>
<b>7 Total Comprehensive Income (5+6)</b>	<b>1,447.23</b>	<b>935.64</b>	<b>1,306.93</b>	<b>4,209.11</b>	<b>4,987.40</b>
<b>8 Paid up equity share capital (face value of ₹10 each)</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>18,737.32</b>	<b>16,579.58</b>
<b>10 Earnings per equity share (of ₹10 each) :</b>					
(a) Basic (₹)	1.78*	1.14*	1.57*	5.15	6.08
(b) Diluted (₹)	1.78*	1.14*	1.57*	5.15	6.08

The figures marked with (\*) are not annualised



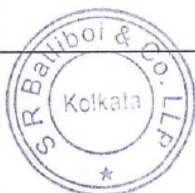
## GPT HEALTHCARE LIMITED

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, 2026 (Audited)	As at March 31, 2025 (Audited)
<b>ASSETS</b>		
<b>A) Non-Current Assets</b>		
(a) Property, Plant and Equipment	26,544.37	20,255.98
(b) Capital work-in-progress	70.72	4,633.03
(c) Intangibles Assets	49.40	98.65
(d) Right of Use Assets	7,631.30	2,433.48
(e) Financial Assets		
(i) Loans	9.20	18.34
(ii) Other Financial Assets	1,929.35	1,644.76
(f) Non Current Tax Assets (Net)	1,135.12	1,054.16
(g) Other Non Current Assets	177.44	405.33
<b>Total Non-Current Assets</b>	<b>37,546.90</b>	<b>30,543.73</b>
<b>B) Current Assets</b>		
(a) Inventories	1,060.09	882.50
(b) Financial Assets		
(i) Investments	4,293.58	3,198.03
(ii) Trade receivable	2,028.42	1,969.90
(iii) Cash and cash equivalents	413.32	165.88
(iv) Bank balances other than (iii) above	34.91	261.19
(v) Loans	117.28	17.18
(vi) Other Financial Assets	77.76	638.98
(c) Contract Assets	550.71	521.39
(d) Other Current Assets	351.85	226.56
<b>Total Current Assets</b>	<b>8,927.92</b>	<b>7,881.61</b>
<b>Total Assets</b>	<b>46,474.82</b>	<b>38,425.34</b>
<b>EQUITY AND LIABILITIES</b>		
<b>A) Equity</b>		
(a) Equity Share Capital	8,205.48	8,205.48
(b) Other Equity	18,737.32	16,579.58
<b>Total Equity</b>	<b>26,942.80</b>	<b>24,785.06</b>
<b>Liabilities</b>		
<b>B) Non-current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	716.39	553.00
(ii) Lease Liabilities	6,950.45	1,719.54
(b) Provisions	874.17	946.15
(c) Deferred Tax Liabilities (Net)	1,958.82	1,927.51
(d) Other Non Current Liabilities	1,082.76	1,069.76
<b>Total Non-current Liabilities</b>	<b>11,582.59</b>	<b>6,215.96</b>
<b>C) Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	894.60	776.89
(ii) Lease Liabilities	556.57	480.31
(iii) Trade payables		
-Total outstanding dues to micro enterprises and small enterprises	105.74	81.55
-Total outstanding dues to other than micro enterprises and small enterprises	4,085.11	3,394.47
(iv) Other Financial Liabilities	1,656.47	2,017.70
(b) Other Current Liabilities	626.08	614.01
(c) Provisions	24.86	59.39
<b>Total Current Liabilities</b>	<b>7,949.43</b>	<b>7,424.32</b>
<b>Total Liabilities</b>	<b>19,532.02</b>	<b>13,640.28</b>
<b>Total Equity &amp; Liabilities</b>	<b>46,474.82</b>	<b>38,425.34</b>



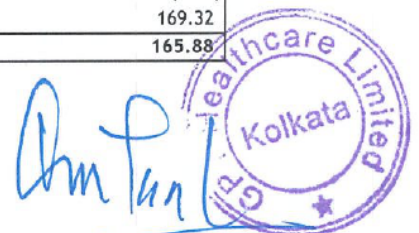
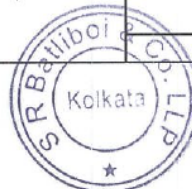
## GPT HEALTHCARE LIMITED

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

### Statement of Audited Cash Flows for the year ended March 31, 2026

(₹ in lakhs)

Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	5,480.55	6,934.56
<u>Adjustment to reconcile profit before tax to net cash flows</u>		
(a) Depreciation and Amortisation Expense	2,708.83	1,903.00
(b) Finance Costs	824.04	347.15
(c) (Profit) / Loss on sale/discard of Property, plant & equipment	128.28	(18.41)
(d) Profit on sale/fair value of Investments (net)	(48.68)	(40.08)
(e) Liabilities / Provisions no longer required written back	(31.67)	(147.25)
(f) Bad debts	-	253.84
(g) Allowances for expected credit losses	262.93	142.84
(h) Gain on retirement / modification of ROU Assets	(1.51)	(15.04)
(i) Deferred Revenue Income on Government Grant	(19.84)	(64.45)
(j) Interest Income	(434.09)	(487.53)
<b>Cash Generated from operations before working capital changes</b>	<b>8,868.84</b>	<b>8,808.63</b>
<u>Adjustments for working capital changes :</u>		
(a) (Increase) in Inventories	(177.60)	(67.01)
(b) (Increase)/Decrease in Trade Receivables	(321.45)	61.91
(c) (Increase) in Contract Assets	(29.32)	(76.35)
(d) Decrease/(Increase) in Other Financial Assets	108.42	(63.94)
(e) (Increase) in Non-Financial Assets	(118.93)	(69.77)
(f) Increase/(Decrease) in Trade Payables	724.90	(238.34)
(g) Increase in Other Financial Liabilities	443.90	51.89
(h) (Decrease)/Increase in Provisions	(124.76)	128.71
(i) Increase/(Decrease) in Non-financial liabilities	44.94	(88.03)
<b>Cash Generated from Operations</b>	<b>9,418.94</b>	<b>8,447.70</b>
Direct Taxes Paid (net of refund)	(1,302.84)	(1,708.09)
<b>Net Cash generated from Operating Activities (A)</b>	<b>8,116.10</b>	<b>6,739.61</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(a) Purchase of Investments	(3,298.42)	(1,488.23)
(b) Purchase of Property, Plant & Equipment and Intangible asset (including Capital Work in progress)	(4,181.87)	(4,992.56)
(c) Proceeds from Sale of Property, Plant & Equipment	97.12	48.86
(d) Proceeds from Sale of Current Investments	2,251.56	1,365.12
(e) Proceeds from maturity of Deposits	583.65	618.95
(f) Deposits made	(364.60)	(422.12)
(g) Loan given to Body Corporate	(100.00)	-
(h) Repayment of loan given to Body Corporate	-	1,112.87
(i) Interest Received	287.33	497.94
<b>Net Cash used in Investing Activities (B)</b>	<b>(4,725.23)</b>	<b>(3,259.17)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
(a) Dividend paid	(2,051.37)	(2,871.92)
(b) Interest Paid	(202.68)	(158.70)
(c) Repayment of Long Term Borrowings	(870.71)	(875.48)
(d) Proceeds of Long Term Borrowings	1,396.29	939.72
(e) Cash Credit (repaid)/taken (net)	(245.45)	21.65
(f) Payment of Principal portion of Lease Liabilities	(1,169.51)	(539.15)
<b>Net Cash used in Financing Activities (C)</b>	<b>(3,143.43)</b>	<b>(3,483.88)</b>
<b>Net increase/(decrease) in Cash &amp; Cash Equivalent (A+B+C)</b>	<b>247.44</b>	<b>(3.44)</b>
Cash & Cash Equivalents at the beginning of the year	165.88	169.32
<b>Cash &amp; Cash Equivalents at the end of the year</b>	<b>413.32</b>	<b>165.88</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 18, 2026.
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 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 2025-26. Total dividend including interim dividend for the financial year 2025-26 is Rs. 2.50 per Equity share on face value of Rs. 10 per share.
4. On 21 November 2025, the Government of India notified the four Labour Codes – the Code on Wages, 2019; the Industrial Relations Code, 2020; the Code on Social Security, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 – consolidating 29 existing labour laws (collectively referred to as "New Labour Codes").  
The Company has undertaken an actuarial valuation for the year ended March 31, 2026 and recorded an incremental expense as a past service cost under "Employee Benefits Expense," which is not material to the financial results.
5. The company operates in one single reportable business segment and geographical segment i.e. healthcare service in India.
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, 2026 / March 31, 2025 and the unaudited published year-to-date figures up to December 31, 2025 / December 31, 2024, 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, 2026. 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.

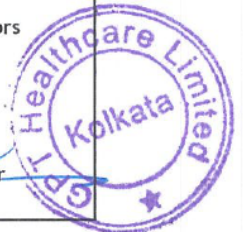
For and on behalf of the Board of Directors



Dr. Om Tanti

Chairman and Managing Director

DIN: 00001342



Place : Kolkata

Date : May 18, 2026

