S.R. BATLIBOI & CO. LLP
Chartered Accountants

22, Camac Street
3rd Floor, Block 'B'
Kolkata - 700 016, India
Tel : +91 33 6134 4000

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, 2026 and year to date from April 1, 2026 to September 30, 2026 (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

S.R. Batliboi & Co. LLP Kolkata

per Sanjay Kumar Agarwal
Partner
Membership No.: 060352

UDIN: 26060352ZDHSEM8207

Place: Kolkata
Date: November 05, 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 Unaudited Financial Results for the quarter and half year ended September 30, 2026

(₹ in lakhs unless otherwise stated)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	13,562.17	12,620.43	11,890.80	26,182.60	22,601.66	47,254.70
	(b) Other income	294.42	202.61	133.82	497.03	290.12	595.12
	Total Income	13,856.59	12,823.04	12,024.62	26,679.63	22,891.78	47,849.82
2	Expenses						
	(a) Cost of materials consumed	2,592.64	2,414.86	2,218.58	5,007.50	4,285.86	8,979.13
	(b) Employee benefits expense	2,328.77	2,323.69	2,029.77	4,652.46	4,071.81	8,436.23
	(c) Finance costs	210.00	216.27	216.37	426.27	379.65	824.04
	(d) Depreciation and amortisation expense	704.90	688.09	684.77	1,392.99	1,302.93	2,708.83
	(e) Other expenses	5,952.64	5,463.66	5,368.19	11,416.30	10,233.23	21,421.04
	Total Expenses	11,788.95	11,106.57	10,517.68	22,895.52	20,273.48	42,369.27
3	Profit before tax (1-2)	2,067.64	1,716.47	1,506.94	3,784.11	2,618.30	5,480.55
4	Tax Expense						
	(a) Current tax	464.00	471.00	249.00	935.00	448.00	1,258.00
	(b) Deferred tax	63.39	(27.67)	197.50	35.72	341.68	36.62
	(c) Adjustment of tax in respect of earlier year	-	-	-	-	-	(36.12)
	Total tax expenses	527.39	443.33	446.50	970.72	789.68	1,258.50
5	Profit after tax (3-4)	1,540.25	1,273.14	1,060.44	2,813.39	1,828.62	4,222.05
6	Other Comprehensive Income/ (Loss) (OCI)						
	Items that will not be reclassified to profit or loss						
	(i) Remeasurement of defined benefit plan	(7.44)	(1.68)	(1.68)	(9.12)	(3.36)	(18.25)
	(ii) Income tax relating to above	1.88	0.42	0.49	2.30	0.98	5.31
	Other Comprehensive Income/ (Loss)	(5.56)	(1.26)	(1.19)	(6.82)	(2.38)	(12.94)
7	Total Comprehensive Income (5+6)	1,534.69	1,271.88	1,059.25	2,806.57	1,826.24	4,209.11
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						18,737.32
10	Earnings per equity share (of ₹10 each) :						
	(a) Basic (₹)	1.88*	1.55*	1.29*	3.43*	2.23*	5.15
	(b) Diluted (₹)	1.88*	1.55*	1.29*	3.43*	2.23*	5.15

The figures marked with (*) are not annualised

S R Batliboi & Co. LLP Kolkata

GPT HEALTHCARE LIMITED KOLKATA

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 Assets and Liabilities as at September 30, 2026

(₹ in lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
A) **Non-Current Assets**		
(a) Property, Plant and Equipment	26,476.18	26,544.37
(b) Capital work-in-progress	807.87	70.72
(c) Intangibles Assets	28.82	49.40
(d) Right of Use Assets	7,803.24	7,631.30
(e) Financial Assets		
(i) Loans	10.99	9.20
(ii) Other Financial Assets	1,515.88	1,929.35
(f) Non Current Tax Assets (Net)	570.79	1,135.12
(g) Other Non Current Assets	448.94	177.44
Total Non-Current Assets	**37,662.71**	**37,546.90**
B) **Current Assets**		
(a) Inventories	1,162.21	1,060.09
(b) Financial Assets		
(i) Investments	4,545.58	4,293.58
(ii) Trade receivable	3,163.80	2,028.42
(iii) Cash and cash equivalents	91.38	413.32
(iv) Bank balances other than (iii) above	32.15	34.91
(v) Loans	26.64	117.28
(vi) Other Financial Assets	343.51	77.76
(c) Contract Assets	543.50	550.71
(d) Other Current Assets	435.14	351.85
Total Current Assets	**10,343.91**	**8,927.92**
Total Assets	**48,006.62**	**46,474.82**
EQUITY AND LIABILITIES		
A) **Equity**		
(a) Equity Share Capital	8,205.48	8,205.48
(b) Other Equity	20,313.07	18,737.32
Total Equity	**28,518.55**	**26,942.80**
Liabilities		
B) **Non-current Liabilities**		
(a) Financial Liabilities		
(i) Borrowings	268.22	716.39
(ii) Lease Liabilities	6,950.53	6,950.45
(b) Provisions	965.89	874.17
(c) Deferred Tax Liabilities (Net)	1,992.25	1,958.82
(d) Other Non Current Liabilities	1,066.96	1,082.76
Total Non-current Liabilities	**11,243.85**	**11,582.59**
C) **Current Liabilities**		
(a) Financial liabilities		
(i) Borrowings	1,219.43	894.60
(ii) Lease Liabilities	727.88	556.57
(iii) Trade payables		
-Total outstanding dues to micro enterprises and small enterprises	84.32	105.74
-Total outstanding dues to other than micro enterprises and small enterprises	4,290.37	4,085.11
(iv) Other Financial Liabilities	1,231.50	1,656.47
(b) Other Current Liabilities	656.55	626.08
(c) Provisions	34.17	24.86
Total Current Liabilities	**8,244.22**	**7,949.43**
Total Liabilities	**19,488.07**	**19,532.02**
Total Equity & Liabilities	**48,006.62**	**46,474.82**

S R Batliboi & Co. LLP Kolkata

GPT HEALTHCARE LIMITED KOLKATA

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 Cash Flows for the half year ended September 30, 2026

(₹ in lakhs)

	Particulars	For the half year ended September 30, 2026 (Unaudited)	For the half year ended September 30, 2025 (Unaudited)
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit Before Tax	3,784.11	2,618.30
	Adjustment to reconcile profit before tax to net cash flows		
(a)	Depreciation and Amortisation Expense	1,392.99	1,302.93
(b)	Finance Costs	426.27	379.65
(c)	Profit on sale/discard of Property, plant & equipment	(9.23)	(2.21)
(d)	Profit on sale/fair value of Investments (net)	(9.88)	(7.95)
(e)	Liabilities / Provisions no longer required written back	(42.95)	(11.88)
(f)	Bad debts	33.86	-
(g)	Allowances for expected credit losses	88.00	40.15
(h)	Deferred Revenue Income on Government Grant	(15.79)	(32.23)
(i)	Interest Income	(382.97)	(221.29)
	Cash Generated from operations before working capital changes	**5,264.41**	**4,065.47**
	Adjustments for working capital changes :		
(a)	(Increase) in Inventories	(102.12)	(343.84)
(b)	(Increase) in Trade Receivables	(1,257.24)	(879.65)
(c)	Decrease in Contract Assets	7.21	44.94
(d)	Decrease in Other Financial Assets	18.80	95.03
(e)	(Increase) in Non-Financial Assets	(87.46)	(192.08)
(f)	Increase in Trade Payables	185.42	1,409.72
(g)	(Decrease) in Other Financial Liabilities	(358.06)	(59.69)
(h)	Increase in Provisions	91.91	118.15
(i)	Increase/(Decrease) in Non-financial liabilities	30.47	(116.49)
	Cash Generated from Operations	3,793.34	4,141.56
	Direct Taxes Paid (net of refund)	(370.67)	(776.88)
	Net Cash generated from Operating Activities (A)	**3,422.67**	**3,364.68**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
(a)	Purchase of Investments	(1,423.02)	(1,044.69)
(b)	Purchase of Property, Plant & Equipment and Intangible asset (including Capital Work in progress)	(1,827.09)	(2,616.15)
(c)	Proceeds from Sale of Property, Plant & Equipment	11.25	10.55
(d)	Proceeds from Sale of Investments	1,180.90	1,082.51
(e)	Proceeds from maturity of Deposits	576.94	262.66
(f)	Deposits made	(604.19)	(44.08)
(g)	Loan given to Body Corporate	-	(100.00)
(h)	Repayment of loan given to Body Corporate	100.00	-
(i)	Interest Received	336.45	174.04
	Net Cash used in Investing Activities (B)	**(1,648.76)**	**(2,275.16)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
(a)	Dividend paid	(1,230.82)	(1,230.82)
(b)	Interest Paid	(82.83)	(85.85)
(c)	Repayment of Long Term Borrowings	(446.76)	(408.74)
(d)	Proceeds of Long Term Borrowings	-	1,195.25
(e)	Proceeds/(Repayment) from Short Term Borrowings (net)	320.73	(87.64)
(f)	Payment of Principal portion of Lease Liabilities	(656.17)	(491.28)
	Net Cash used in Financing Activities (C)	**(2,095.85)**	**(1,109.08)**
	Net decrease in Cash & Cash Equivalent (A+B+C)	(321.94)	(19.56)
	Cash & Cash Equivalents at the beginning of the period	413.32	165.88
	Cash & Cash Equivalents at the end of the period	**91.38**	**146.32**

S R Batliboi & Co. LLP Kolkata

GPT HEALTHCARE LIMITED KOLKATA

Notes:

1. The above unaudited financial results of the Company for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on November 05, 2026. 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 05, 2026, declared an Interim Dividend of 10% i.e Re. 1 per equity share of Rs. 10/- each fully paid up. The Company has fixed November 12, 2026, as the Record Date for the purpose ofdetermining shareholders entitled to receive the said Interim Dividend.

5. The Company does not have any subsidiary/associate/joint venture company, as at September 30, 2026. 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

Dr. Om Tantia
Chairman and Managing Director
DIN: 00001342

Place : Kolkata
Date : November 05, 2026

S R Batliboi & Co. LLP Kolkata

GPT HEALTHCARE LIMITED KOLKATA