Yatharth Hospital and Trauma Care Services Limited

CIN No.: L85110DL2008PLC174706

November 7, 2024

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1
G Block, Bandra-Kurla Complex, Bandra (E)
Mumbai – 400 051
Symbol: YATHARTH

Dept. of Listing Operations
BSE Limited,
P J Towers, Dalal Street,
Mumbai -400001, India

Scrip Code: 543950

Sub: Outcome of Board Meeting held on November 7, 2024

Ref.: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

In continuation to our earlier letter dated November 01, 2024, we wish to inform that the board of directors ("Board") of the Company at their meeting held today i.e. November7, 2024, inter-alia, have approved

(i) unaudited standalone & consolidated financial results ("Financial Results") of the Company for quarter/half year ended September 30, 2024, based on the recommendation of Audit Committee.

Financial Results together with respective limited review reports issued by R. Nagpal Associates, chartered accountants, statutory auditors of the Company are enclosed as Annexure.

(ii) raising of funds by way of issuance of equity shares or by way of an issue of any instrument or security including equity shares or any other equity linked instruments or securities including convertible preference shares/ fully or partly convertible debentures or by way of a composite issue of non-convertible debentures and warrants entitling the warrant holder(s) to apply for equity shares, or any other eligible securities (collectively the "**Securities**") or any combination of Securities with or without premium for cash, in one or more tranches, with or without green shoe option, whether Rupee denominated or denominated in foreign currency, for an aggregate amountupto Rs. 700 crore or its equivalent in any other currency(ies) by way of one or more public and / or private offerings and / or on preferential allotment basis and/or a Qualified Institutions Placement ("QIP"), subject to such regulatory/statutory approvals as may be required and the approval of shareholders of the Company; and

(iii) to seek approval of the shareholders for the aforesaid issuance and ancillary actions by way of an extraordinary general meeting.

The details, as required to be disclosed under Regulation 30 read with SEBI circular no. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023, are also enclosed as Annexure A.

We request you to kindly take this on record and consider the above in accordance with Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Board meeting commenced at 03.58 PM (IST) and concluded at 4.55 PM (IST).

This disclosure will also be hosted on Company's website viz. www.yatharthhospitals.com/

Kindly take the same on record.

Thanking you,

Your faithfully,
For **Yatharth Hospital and Trauma Care Services Limited**

RITESH MISHRA
Digitally signed by RITESH MISHRA
Date: 2024.11.07 17:18:19 +05'30'

Ritesh Mishra
Company Secretary & Compliance Officer
Mem. No. A51166
Enclosed: As above

R. NAGPAL ASSOCIATES
CHARTERED ACCOUNTANTS

B-1/1018, VASANT KUNJ,
NEW DELHI - 110 070
TELEPHONE : 011-41082626
EMAIL : rohit_mehra@rnaca.in
rnaca1@gmail.com

Independent Auditor's Review Report on the Quarterly and year to date Unaudited Consolidated Financial Results of **Yatharth Hospital & Trauma Care Services Limited** pursuant to Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of
Yatharth Hospital & Trauma Care Services Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated financial results of **Yatharth Hospital & Trauma Care Services Limited** (the Holding Company) and its subsidiaries (The Holding Company and its Subsidiaries together referred to as 'the Group') for the quarter ended September 30, 2024 and year to date from 1st April 2024 to September 30, 2024 together with the notes thereon (hereinafter referred to as "the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting"("IND AS 34"), 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 is in compliance with Regulation 33 of the Listing Regulations. 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 Auditors of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). 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 the Standards on Auditing specified under section 143(10) of the Act 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulation, to the extent applicable.

4. The Statement includes the results of the following Subsidiaries:

   (i) AKS Medical & Research Centre Private Limited

   (ii) Ramraja Multispeciality Hospital & Trauma Centre Private Limited

(iii) Sanskar Medica India Limited

(iv) Pristine Infracon Private Limited

We did not review the financial results of Four subsidiaries included in the consolidated financial results whose financial results reflect Total assets of Rs. 5,181.71 Millions as at 30th September 2024 and total revenues of Rs. 1078.63 Millions and Rs. 2008.88 Millions, total Net Profit after tax of Rs. 126.52 Millions and Rs. 177.93 Millions and Total comprehensive Income of Rs. 126.23 Millions and Rs. 177.64 for the quarter and half year ended 30th September 2024 respectively and net cash inflow of Rs. 379.18 Millions for the half year ended 30th September 2024, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion on above matter is not modified.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statements prepared in accordance with the recognition and measurement principles laid down in IND AS 34, prescribed under section 133 of the Act 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 accordance with the requirement of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatements.

For R. Nagpal Associates
Chartered Accountants
Firm Registration No. 002626N

R. Nagpal Associates New Delhi Chartered Accountants

(CA. Rohit Mehra)
Partner
Membership No. 093910

UDIN: 24093910BKAKT25526
Place: Greater Noida
Date: 07th November, 2024

YATHARTH HOSPITAL & TRAUMA CARE SERVICES LIMITED

Unaudited Consolidated Statement of Assets & Liabilities as on 30th September, 2024

(All amounts in million, unless otherwise stated)

	Particulars	As at Sep 30, 2024	As at March 31, 2024
	ASSETS		
I	**Non-current assets**		
(a)	Property, Plant and Equipment	4,468.30	3,807.91
(b)	Intangible Assets	-	-
(c)	Capital work in progress	24.88	-
(d)	Right-of-use of assets	3.53	14.06
(e)	Goodwill	596.83	596.83
(f)	Financial Assets		
	(i) Investments	2.72	-
	(i) Other Financial Assets	125.19	242.98
(g)	Deferred Tax Assets (Net)	127.63	102.60
(h)	Other Non Current Assets	189.77	326.45
	Total non-current assets	**5,538.85**	**5,090.83**
II	**Current assets**		
(a)	Inventories	143.26	81.34
(b)	Financial Assets		
	(i) Trade receivables	2,586.99	2,270.03
	(ii)Cash and cash equivalents	1,560.70	1,126.96
	(iii) Bank Balance other than (ii) above	881.03	1,259.40
(c)	Current Tax assets (Net)	23.81	146.49
(d)	Other Current assets	197.88	218.25
	Total current assets	**5,393.68**	**5,102.47**
	Total Assets	**10,932.52**	**10,193.30**
	EQUITY AND LIABILITIES		
I	**Equity**		
(a)	Equity Share Capital	858.50	858.50
(b)	Other Equity	8,464.20	7,884.73
	Equity attributable to the owners of the company	**9,322.70**	**8,743.23**
	Non-controlling interest	-	-
	Total Equity	**9,322.70**	**8,743.23**
II	**Non-current liabilities**		
(a)	Financial liabilities		
	(i) Borrowings	844.30	752.46
	(ii) Lease Liabilities	-	-
(b)	Provisions	36.41	25.40
(c)	Deferred tax liabilities (Net)	-	-
	Total non-current liabilities	**880.71**	**777.86**
III	**Current liabilities**		
(a)	Financial liabilities		
	(i) Borrowings	51.60	78.09
	(ii) Lease Liabilities	5.31	15.91
	(iii) Trade payables		
	(a) Total outstanding dues of Micro Enterprises and Small Enterprises	103.53	125.24
	(b) Total outstanding dues of creditors other than Micro Enterprises and Small	185.62	166.37
	(iv) Other financial liabilities	294.46	252.75
(b)	Other current liabilities	29.06	33.34
(c)	Provisions	59.55	0.51
	Total current liabilities	**729.12**	**672.21**
	Total Equity and Liabilities	**10,932.52**	**10,193.30**

Yatharth Hospital & Trauma Care Services Ltd.

R. Nagpal Associates Chartered Accountants New Delhi

YATHARTH HOSPITAL & TRAUMA CARE SERVICES LIMITED

Regd. Office : JA 108 DLF Tower A NA Jasola District Centre South Delhi DL 110025 India

Corporate Office: HO-01, Sector-1 Greater Noida West Gautam Buddha Nagar UP 201306 India

Website: www.yatharthhospitals.com Email: cs@yatharthhospitals.com CIN : U85110DL2008PLC174706

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. in Million except Shares and EPS)

	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30 Sep'2024	30 June'2024	30 Sep'2023	30 Sep'2024	30 Sep'2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	2,177.68	2,117.83	1,712.80	4,295.51	3,257.86	6,705.47
II	Other income	29.71	36.53	38.21	66.24	45.77	156.10
III	**Total Income (I+II)**	**2,207.39**	**2,154.36**	**1,751.00**	**4,361.75**	**3,303.64**	**6,861.58**
IV	**Expenses**						
	Medical consumables and pharmacy items consumed	431.66	468.04	360.47	899.70	640.98	1,333.11
	Employee benefits expense	414.58	346.07	283.93	760.65	552.31	1,170.23
	Finance costs	15.63	29.17	29.41	44.81	88.71	94.18
	Depreciation and amortisation	159.46	114.43	68.79	273.88	137.53	293.00
	Other expenses	785.11	767.07	612.70	1,552.18	1,194.73	2,402.74
	Total expenses (IV)	**1,806.45**	**1,724.78**	**1,355.30**	**3,531.23**	**2,614.26**	**5,293.26**
V	**Profit / (loss) before exceptional items and tax (III-IV)**	**400.94**	**429.58**	**395.70**	**830.52**	**689.38**	**1,568.32**
VI	Exceptional items (net)(Gain)/Loss	-	-	-			-
VII	**Profit / (loss) before tax (V-VI)**	**400.94**	**429.58**	**395.70**	**830.52**	**689.38**	**1,568.32**
VIII	Tax expense						
	(1) Current tax	105.93	136.10	116.91	242.02	219.50	402.78
	(2) MAT credit entitlement				-	-	
	(2) Income tax of earlier years	(0.19)	-	-	(0.19)	-	0.01
	(3) Reversal of MAT credit entitlement of earlier years	-	-	4.88	-	4.88	4.88
	(4) Deferred tax	(14.32)	(10.35)	(2.11)	(24.67)	(1.38)	15.91
	Total tax (VIII)	**91.42**	**125.74**	**119.68**	**217.16**	**223.00**	**423.57**
IX	**Net Profit/(loss) after tax (VII-VIII)**	**309.52**	**303.84**	**276.03**	**613.36**	**466.39**	**1,144.75**
X	**Other Comprehensive Income**						
	A (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will not be reclassified to profit or loss	(1.44)	-	-	(1.44)	-	1.52
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.37	-	-	0.37	-	(0.39)
	Other comprehensive income for the period	**(1.08)**	-	-	**(1.08)**	-	**1.13**
XI	**Total comprehensive income for the period (IX+X) (Comprising Profit (Loss) and Other comprehensive income for the period)**	**308.45**	**303.84**	**276.03**	**612.28**	**466.39**	**1,145.87**
	Profit/(Loss) for the year attributable to:						
	To the Owners of the company	**309.52**	**303.84**	**276.03**	**613.36**	**466.39**	**1,144.75**
	Non Controlling Interest						
	Other comprehensive income for the period/year attributable to:						
	To the Owners of the company	**(1.08)**	-	-	**(1.08)**	-	**1.13**
	Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income for the period attributable to:						
	To the Owners of the company	**308.45**	**303.84**	**276.03**	**612.28**	**466.39**	**1,145.87**
	Non Controlling Interest	-	-	-	-	-	-
XII	Earnings Per Share (Rs.10 each)						
	(Not annualised except for the year ended 31 March 2024)						
	Basic	**3.59**	**3.54**	**3.80**	**7.13**	**6.42**	**14.46**
	Diluted	**3.59**	**3.54**	**3.80**	**7.13**	**6.42**	**14.46**
	Paid up Equity Share Capital (Equity Share of Face Value Rs. 10/- each)	**858.50**	**858.50**	**858.50**	**858.50**	**858.50**	**858.50**

Yatharth Hospital & Trauma Care Services Ltd.

R. Nagpal Associates Chartered Accountants New Delhi

YATHARTH HOSPITAL & TRAUMA CARE SERVICES LIMITED

Unaudited Statement of Consolidated Cash Flows

(All amounts in million, unless otherwise stated)

	Particulars	For the period ended September 30, 2024	For the period ended September 30, 2023
A.	**Cash flow from operating activities**		
	Profit/(Loss) before tax and exceptional items	830.52	689.38
	Adjustments for :		
	Depreciation and Amortisation expense	273.88	137.53
	Finance costs	44.81	88.71
	Interest on bank deposits	(38.71)	(31.10)
	Operating profit before working capital changes	**1,110.50**	**884.51**
	Working capital adjustments		
	(Increase)/Decrease in Trade receivables	(316.97)	(664.96)
	(Increase)/Decrease in Inventories	(61.92)	1.33
	(Increase)/Decrease in Financial Assets and other Current and Non-Current Assets	274.84	(29.17)
	Increase (Decrease) in Financial Liabilities & Other Current and Non-Current Liabilities	34.96	(14.07)
	Increase (Decrease) in Current and Non current Provisions	9.77	3.88
	Cash generated from operations	**1,051.17**	**181.51**
	Income tax (paid)/Refund (net)	(60.32)	(225.49)
	Net cash inflow from operating activities----'A'	**990.86**	**(43.98)**
B.	**Cash flow from Investing activities**		
	Purchase of Property, plant and equipment including capital work in progress and capital advances and capital creditors	(948.62)	(268.74)
	Acquistion of Fixed Assets-Net of Liabilities On account of Business Combination	-	-
	Investment in Subsidiary	-	-
	Interest on Bank deposits	38.71	31.10
	Investment in Share- Others	(2.72)	
	Investment in bank deposits having original maturity of more than three months	378.38	(2,372.67)
	Net cash used in investing activities-----`B'	**(534.26)**	**(2,610.31)**
C.	**Cash flow from Financing activities**		
	Net movement of long term borrowings and short term borrowings	54.74	(2,542.58)
	Finance Cost	(44.81)	(88.71)
	Issue of share including premium net of share issue expenses	(32.81)	5,768.77
	Payment of lease liabilitiy	-	-
	Net cash used in financing activities---`C'	**(22.87)**	**3,137.48**
	Net increase/(Decrease) in cash or cash equivalent (A+B+C)	433.74	483.20
	Cash & cash equivalent at the commencement of the period	1,126.96	374.32
	Add: On account of Business Combination	-	-
	Cash & cash equivalent at the end of the period	**1,560.70**	**857.53**
	Reconciliation of cash and cash equivalents as per the cash flow statement		
	Balance with banks in current accounts	1,527.54	282.32
	Cash in hand	32.14	3.64
	Bank Deposits with maturing with in 3 months- pledged with banks	1.02	571.57
	Total	**1,560.70**	**857.53**

Yatharth Hospital & Trauma Care Services Ltd.

R. Nagpal Associates Chartered Accountants New Delhi

Notes to accounts on the unaudited consolidated financial results of Yatharth Hospital & Trauma Care Services Limited for the Quarter and half Year ended September 30th, 2024:

1. The unaudited consolidated financial results ('the Statement') of Yatharth Hospital & Trauma Care Services Limited ('the Holding Company') along with its subsidiaries for the Quarter and half Year ended September 30th, 2024, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 7th 2024.

2. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim Financial Reporting' specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other Generally Accepted Accounting Principles in India.

3. The Chief operating decision maker (CODM- CEO) examines the Group's performance from revenue perspective and identifies 'Medical and Healthcare Services' as the only business revenue segment. The group operates in the India and it constitutes the single geographical segment.

4. The Company's revenue from Medical and Healthcare services comprise of income from hospital services and sale of pharmacy items. The Company earns almost all of its revenue from hospital services. The income from sale of food items and rentals are ancillary and thus in terms of IND AS 108, no separate reporting under segment reporting is required.

5. The income tax department conducted searches under section 132 of the Income tax act at the premises belonging to the holding company, subsidiary companies and the key managerial persons of the Company. The Company provided necessary information and data, as required by the Income Tax department and provided the fullest co-operation. The Income tax department took data back-ups and other information. The business operations of the Company continued without any disruptions and the department has so far not raised any income tax demand. The Company shall continue to provide the required co-operation and information to the department and is confident that this search will not cause any additional tax liability on the Company.
   The income tax department has seized/frozen on specified amount in the bank accounts, term deposits and cash in hand as on date of seizure. As on September 30th, 2024, total amount seized/frozen has reduced from Rs. 714.85 million (as on 30th June 2024) to Rs. 332.48 Million.

6. During the previous year FY 2023-24, the Company had completed its Initial Public Offer (IPO) Fresh issue of 16,333,333 Equity Shares aggregating to ₹ 4,900.00 million by our Company ("Fresh Issue") Offer for sale of 6,551,690 Equity Shares aggregating to ₹ 1,965.51 million by the Selling Shareholders ("Offer for Sale"). Further Company has undertaken a Pre-IPO Placement by way of private placement of 4,000,000 Equity Shares for cash at a price of ₹ 300 per Equity Share aggregating to ₹ 1,200.00 million, in consultation with the BRLMs, pursuant to the resolution of

Yatharth Hospital & Trauma Care Services Ltd.

R. Nagpal Associates Chartered Accountants New Delhi

the Board dated July 6, 2023. The size of the Fresh Issue of Equity Shares has been adjusted to ₹ 4,900.00 million. The Company got listed on National Stock Exchange of India and BSE Ltd on 7th August 2023.

The utilization of the IPO is summarized below:

(Amount in Million)

Sr. No	Item Head	Amount as proposed in the Offer Document	Amount utilized in Rs. Crore			
			As at beginning of the Year	During the quarter and Half Year Ended 30.09.2024	At the end of the Half Year ended 30.09.2024	Balance as on 30.09.2024
1	Repayment, in full or part, of certain borrowings availed by the company	100.00	100.00	-	100.00	0.00
2	Repayment, in full or part, of certain borrowings availed by the subsidiaries, AKS and Ramraja	145.00	142.72	-	142.72	2.28
3	Funding capital expenditure, expenses of two hospitals namely Noida and Greater Noida Hospital	25.64	25.64	-	25.64	0.00
4	Funding capital expenditure, expenses of subsidiaries; AKS and Ramraja for respective hospital operated by them	106.97	42.40	10.12	52.52	54.45
5	Funding inorganic growth initiatives through acquisitions and other strategic initiatives	65.00	65.00	-	65.00	-
6	General Corporate Purposes	127.10	79.99	22.21	102.20	24.90

7. In respect of subsidiary company i.e. **RAMRAJA MULTISPECIALITY HOSPITAL & TRAUMA CENTRE PVT LTD** an order from Divisional Commissioner of Sagar, Madhya Pradesh was received to take over the hospital premises, as the land stated in the order belonged to the State of Madhya Pradesh. In respect of the writ petition filled by the company the honorable high court of Madhya Pradesh, has set aside the order passed by the divisional commissioner of Sagar and the

Yatharth Hospital & Trauma Care Services Ltd.

R. Nagpal Associates Chartered Accountants New Delhi

company is directed to appear before the commissioner Sagar on 11th November 2024

8. In respect of subsidiary company i.e Pristine Infratech Pvt Limited
   a. The operations of the hospital were resumed w.e.f. 12th May 2024. There has been non compliance towards filing of return of income for the FY ended 2023 by the erstwhile promoters. However, tax audit report in Form 3CA-CD for the said Year is filed with the Income Tax Department and application for condonation of non-filling of ITR for the said year has been moved with the respective authorities.

   b. A notice from M/s GHV Advanced Care Pvt Ltd with a claim pertaining to the business transaction due from the erstwhile promoters has been received. The liability against the said notice shall be paid by the Company and shall be adjusted against the erstwhile promoter's dues.

9. Previous period/ year figures have been regrouped/ reclassified, wherever necessary, to make them comparable

10. The aforesaid Statement is available on the Holding Company's website (www.yatharthhospitals.in) and on the website of the Stock Exchanges (www.bseindia.com and www.nseindia.com).

R. Nagpal Associates New Delhi Chartered Accountants

On behalf of the Board of Directors
Yatharth Hospital & Trauma Care Services Ltd.

Dr. Ajay Kumar Tyagi
Chairman and Whole-time Director

Yatharth Hospital & Trauma Care Services Ltd.

Place: Greater Noida
Dated: 07/11/2024

R. NAGPAL ASSOCIATES
CHARTERED ACCOUNTANTS

B-1/1018, VASANT KUNJ,
NEW DELHI - 110 070
TELEPHONE : 011-41082626
EMAIL : rohit_mehra@rnaca.in
rnaca1@gmail.com

Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of **Yatharth Hospital & Trauma Care Services Limited** pursuant to Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of

Yatharth Hospital & Trauma Care Services Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone financial results of **Yatharth Hospital & Trauma Care Services Limited** (the Company) for the quarter ended September 30, 2024 and year to date from 1st April 2024 to September 30, 2024 together with the notes thereon (hereinafter referred to as "the Statement"), 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").

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting"("IND AS 34"), 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 is in compliance with Regulation 33 of the Listing Regulations. 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 Auditors of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). 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 the Standards on Auditing specified under section 143(10) of the Act 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 Statements prepared in accordance with the recognition and measurement principles laid down in IND AS 34, prescribed under section 133 of the Act as amended, read with relevant rules issued thereunder and other

R. Nagpal Associates * New Delhi * Chartered Accountants

accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirement of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatements.

For R. Nagpal Associates
Chartered Accountants
Firm Registration No. 002626N

(CA. Rohit Mehra)
Partner
Membership No. 093910

UDIN: 24093910BKAKTy5004
Place: Greater Noida
Date: 07th November, 2024

YATHARTH HOSPITAL & TRAUMA CARE SERVICES LIMITED

Unaudited Standalone Statement of Assets & Liabilities as on 30th September, 2024
(all amounts in Rs. millions, unless otherwise stated)

	Particulars	Figures as at September 30, 2024	Figures as at March 31, 2024
	ASSETS		
I	**Non-current assets**		
(a)	Property, Plant and Equipment	1,420.66	1,311.10
(b)	Capital work in progress	13.04	-
(c)	Right-of-use of assets	3.53	14.06
(d)	Financial Assets		
	(i) Investments	672.61	669.89
	(ii) Other Financial Assets	20.74	59.40
(e)	Other Non Current Assets	106.34	93.19
	Total non-current assets	**2,236.92**	**2,147.64**
II	**Current assets**		
(a)	Inventories	53.44	39.27
(b)	Financial Assets		
	(i) Trade receivables	1,530.04	1,434.54
	(ii)Cash and cash equivalents	1,145.56	1,012.30
	(iii) Bank Balance other than (ii) above	801.67	1,257.79
	(iv) Other Financial Assets	3,244.81	2,607.79
(c)	Current Tax assets (Net)	4.72	122.00
(d)	Other Current assets	145.00	162.52
	Total current assets	**6,925.23**	**6,636.22**
	Total Assets	**9,162.16**	**8,783.86**
	EQUITY AND LIABILITIES		
I	**Equity**		
(a)	Equity Share Capital	858.50	858.50
(b)	Other Equity	7,913.22	7,511.39
	Equity attributable to the owners of the company	**8,771.72**	**8,369.89**
II	**Non-current liabilities**		
(a)	Financial liabilities		
	(i) Borrowings	14.98	20.28
	(ia) Lease Liabilities	-	-
(b)	Provisions	22.93	16.82
(c)	Deferred tax liabilities (Net)	43.28	41.21
	Total non-current liabilities	**81.20**	**78.31**
III	**Current liabilities**		
(a)	Financial liabilities		
	(i) Borrowings	10.78	15.05
	(ia) Lease Liabilities	5.31	15.91
	(ii) Trade payables		
	(a) Total outstanding dues of Micro Enterprises and Small Enterprises	38.56	62.83
	(b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	78.40	53.31
	(iii) Other financial liabilities	141.36	173.43
(b)	Other current liabilities	5.42	14.66
(c)	Provisions	29.42	0.47
	Total current liabilities	**309.24**	**335.66**
	Total Equity and Liabilities	**9,162.16**	**8,783.86**

Yatharth Hospital & Trauma Care Services Ltd.

R. Nagpal Associates Chartered Accountants New Delhi

YATHARTH HOSPITAL & TRAUMA CARE SERVICES LIMITED

Regd. Office : JA 108 DLF Tower A NA Jasola District Centre South Delhi DL 110025 India

Corporate Office: HO-01, Sector-1 Greater Noida West Gautam Buddha Nagar UP 201306 India

Website: www.yatharthhospitals.com **Email: cs@yatharthhospitals.com** **CIN : U85110DL2008PLC174706**

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. in Million except Shares and EPS)

	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30 Sep'2024	30 June'2024	30 Sep'2023	30 Sep'2024	30 Sep'2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	1,128.74	1,189.64	1,101.23	2,318.38	2,124.66	4,197.91
II	Other income	18.11	26.28	33.46	44.40	37.43	135.54
III	**Total Income (I+II)**	**1,146.85**	**1,215.92**	**1,134.69**	**2,362.78**	**2,162.09**	**4,333.44**
IV	**Expenses**						
	Medical consumables and pharmacy items consumed	201.00	249.35	224.56	450.35	410.83	788.56
	Employee benefits expense	213.17	188.01	179.06	401.18	346.74	726.02
	Finance costs	2.10	1.08	15.66	3.18	39.89	43.05
	Depreciation and amortisation	47.74	39.95	31.66	87.69	63.25	134.45
	Other expenses	407.95	424.46	384.69	832.41	763.26	1,510.22
	Total expenses (IV)	**871.97**	**902.83**	**835.63**	**1,774.80**	**1,623.97**	**3,202.30**
V	**Profit / (loss) before exceptional items and tax (III-IV)**	**274.88**	**313.09**	**299.06**	**587.97**	**538.12**	**1,131.15**
VI	Exceptional items (net)(Gain)/Loss	-	-	-			-
VII	**Profit / (loss) before tax (V-VI)**	**274.88**	**313.09**	**299.06**	**587.97**	**538.12**	**1,131.15**
VIII	Tax expense						
	(1) Current tax	68.73	81.69	95.79	150.42	171.32	293.29
	(2) MAT credit entitlement	-		-	-	-	
	(2) Income tax of earlier years	(0.21)	-	-	(0.21)	-	-
	(3) Reversal of MAT credit entitlement of earlier years	-	-	-	-	-	-
	(4) Deferred tax	2.41	(0.07)	(7.17)	2.33	0.29	(2.08)
	Total tax (VIII)	**70.93**	**81.61**	**88.62**	**152.54**	**171.61**	**291.21**
IX	**Net Profit/(loss) after tax (VII-VIII)**	**203.95**	**231.48**	**210.45**	**435.44**	**366.51**	**839.94**
X	**Other Comprehensive Income**						
	A (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
	B (i) Items that will not be reclassified to profit or loss	(1.06)	-	-	(1.06)	-	1.28
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.27	-	-	0.27	-	(0.32)
	Other comprehensive income for the period	**(0.79)**	-	-	**(0.79)**	-	**0.95**
XI	**Total comprehensive income for the period (IX+X) (Comprising Profit (Loss) and Other comprehensive income for the period)**	**203.16**	**231.48**	**210.45**	**434.64**	**366.51**	**840.89**
XII	Earnings Per Share (Rs.10 each)						
	(Not annualised except for the year ended 31 March 2024)						
	Basic	2.37	2.70	2.90	5.06	5.04	10.61
	Diluted	**2.37**	**2.70**	**2.90**	**5.06**	**5.04**	**10.61**
	Paid up Equity Share Capital (Equity Share of Face Value Rs. 10/- each)	**858.50**	**858.50**	**858.50**	**858.50**	**858.50**	**858.50**

Yatharth Hospital & Trauma Care Services Ltd.

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YATHARTH HOSPITAL & TRAUMA CARE SERVICES LIMITED

Unaudited Statement of Standalone Cash Flows
(all amounts in Rs. millions, unless otherwise stated)

	Particulars	For the period ended September 30, 2024	For the period ended September 30, 2023
A.	**Cash flow from operating activities**		
	Profit before tax and exceptional items	587.97	538.12
	Adjustments for :		
	Depreciation and Amortisation expense	87.69	63.25
	Finance costs	3.18	39.89
	Interest on Bank deposits	(31.01)	(29.27)
	Operating profit before working capital changes	**647.83**	**611.99**
	Working capital adjustments		
	(Increase)/Decrease in Trade receivables	(95.50)	(406.97)
	(Increase)/Decrease in Inventories	(14.17)	(0.40)
	(Increase)/Decrease in Financial Assets and other Current and Non-Current Assets	56.18	238.19
	Increase (Decrease) in Financial Liabilities & Other Current and Non-Current Liabilities	(40.50)	9.11
	Increase (Decrease) in Short Term and Long Term Provisions	5.24	2.62
	Cash generated from operations	**559.08**	**454.54**
	Income tax (paid)/Refund (net)	(4.17)	(163.45)
	Net cash inflow from (used in) operating activities----'A'	**554.91**	**291.09**
B.	**Cash flow from Investing activities**		
	Purchase of Property, plant and equipment including capital work in progress and capital advances and capital creditors	(212.91)	(184.40)
	Investment in Subsidiary	-	-
	Investment in Share- Others	(2.72)	29.27
	Interest on Bank deposits	31.01	-
	Investment in bank deposits having original maturity of more than three months	456.12	(2,200.32)
	Net cash used in investing activities-----`B'	**271.50**	**(2,355.45)**
C.	**Cash flow from Financing activities**		
	Issue of share including premium (net of issue expenses)	(32.81)	5,768.77
	Payment of loans to subsidiary company's	(637.02)	(1,910.46)
	Interest & financial charges paid	(3.18)	(39.89)
	Net Movement of Long Term Borrowings and short term borrowings	(9.56)	(1,071.40)
	Payment of lease liabilitiy	(10.60)	(10.10)
	Net cash used in financing activities---`C'	**(693.16)**	**2,736.92**
	Net increase/(Decrease) in cash or cash equivalent (A+B+C)	133.25	672.56
	Cash & cash equivalent at the commencement of the period	1,012.30	121.55
	Cash & cash equivalent at the end of the period	**1,145.56**	**794.11**
	Reconciliation of cash and cash equivalents as per the cash flow statement		
	Balance with banks in current accounts	1,129.92	240.17
	Cash in hand	14.62	0.78
	Bank Deposits with maturing with in 3 months- pledged with banks	1.02	553.17
	Total	**1,145.56**	**794.11**

Yatharth Hospital & Trauma Care Services Ltd.

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Notes to accounts on the unaudited standalone financial results of Yatharth Hospital & Trauma Care Services Limited for the for the Quarter and half Year ended September 30th, 2024:

1. The unaudited standalone financial results ('the Statement') of Yatharth Hospital & Trauma Care Services Limited for the Quarter and half Year ended September 30th, 2024,, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 7th , 2024.

2. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim Financial Reporting' specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other Generally Accepted Accounting Principles in India.

3. The Chief operating decision maker (CODM- CEO) examines the Group's performance from revenue perspective and identifies 'Medical and Healthcare Services' as the only business revenue segment. The group operates in the India and it constitutes the single geographical segment.

4. The Company's revenue from Medical and Healthcare services comprise of income from hospital services and sale of pharmacy items. The Company earns almost all of its revenue from hospital services. The income from sale of food items and rentals are ancillary and thus in terms of IND AS 108, no separate reporting under segment reporting is required.

5. The income tax department conducted searches under section 132 of the Income tax act at the premises belonging to the holding company, subsidiary companies and the key managerial persons of the Company. The Company provided necessary information and data, as required by the Income Tax department and provided the fullest co-operation. The Income tax department took data back-ups and other information. The business operations of the Company continued without any disruptions and the department has so far not raised any income tax demand. The Company shall continue to provide the required co-operation and information to the department and is confident that this search will not cause any additional tax liability on the Company.
   The income tax department has seized/frozen on specified amount in the bank accounts, term deposits and cash in hand as on date of seizure. As on September 30th, 2024, total amount seized/frozen has reduced from Rs. 533.81 Million(as on 30th June 2024) to Rs 283.80 million.

6. During the previous year FY 2023-24, the Company had completed its Initial Public Offer (IPO) Fresh issue of 16,333,333 Equity Shares aggregating to ₹ 4,900.00 million by our Company ("Fresh Issue") Offer for sale of 6,551,690 Equity Shares aggregating to ₹ 1,965.51 million by the Selling Shareholders ("Offer for Sale"). Further Company has undertaken a Pre-IPO Placement by way of private placement of 4,000,000 Equity Shares for cash at a price of ₹ 300 per Equity Share

Yatharth Hospital & Trauma Care Services Ltd.

R. Nagpal Associates Chartered Accountants New Delhi

aggregating to ₹ 1,200.00 million, in consultation with the BRLMs, pursuant to the resolution of the Board dated July 6, 2023. The size of the Fresh Issue of Equity Shares has been adjusted to ₹ 4,900.00 million. The Company got listed on National Stock Exchange of India and BSE Ltd on 7th August 2023.

The utilization of the IPO is summarized below:

(Amount in Million)

Sr. No	Item Head	Amount as proposed in the Offer Document	Amount utilized in Rs. Crore			
			As at beginning of the Year	During the quarter and Half Year Ended 30.09.2024	At the end of the Half Year ended 30.09.2024	Balance as on 30.09.2024
1	Repayment, in full or part, of certain borrowings availed by the company	100.00	100.00	-	100.00	0.00
2	Repayment, in full or part, of certain borrowings availed by the subsidiaries, AKS and Ramraja	145.00	142.72	-	142.72	2.28
3	Funding capital expenditure, expenses of two hospitals namely Noida and Greater Noida Hospital	25.64	25.64	-	25.64	0.00
4	Funding capital expenditure, expenses of subsidiaries; AKS and Ramraja for respective hospital operated by them	106.97	42.40	10.12	52.52	54.45
5	Funding inorganic growth initiatives through acquisitions and other strategic initiatives	65.00	65.00	-	65.00	-
6	General Corporate Purposes	127.10	79.99	22.21	102.20	24.90

7. Previous period/ year figures have been regrouped/ reclassified, wherever necessary, to make them comparable

Yatharth Hospital & Trauma Care Services Ltd.

R. Nagpal Associates Chartered Accountants New Delhi

8. The aforesaid Statement is available on the Holding Company's website (www.yatharthhospitals.in) and on the website of the Stock Exchanges (www.bseindia.com and www.nseindia.com).

R. Nagpal Associates
New Delhi
Chartered Accountants

On behalf of the Board of Directors
Yatharth Hospital & Trauma Care Services Ltd.

Dr. Ajay Kumar Tyagi
Chairman and Whole-time Director

Yatharth Hospital & Trauma Care Services Ltd.

Place: Greater Noida
Dated: 07/11/2024

Annexure B

The details as required to be disclosed under Regulation 30 read with SEBI circular no. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023:

Sr. No.	Particulars	Details
1.	Type of securities proposed to be issued (viz., equity shares, convertibles, etc.	Equity shares or any other eligible securities (collectively the "**Securities**") or any combination of Securities
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR / GDR), qualified institutions placement, preferential allotment etc.)	Qualified institutional placements ("QIP") in accordance with the provisions of Chapter VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, Section 42 and other applicable provisions of the Companies Act, 2013, the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other applicable lawsor by way of one or more public and / or private offerings and / or preferential allotmentsand/or combination thereof in accordance with applicable law.
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	For an aggregate number of equity shares having value of amountupto Rs. 700 crore of face value ₹ 10 each in one or more tranches or an equivalent amount thereof (inclusive of discount or prices permitted under applicable law) at such price or prices as may be permissible under applicable law
4.	In case of preferential issue the listed entity shall disclose the additional details to the stock exchange(s)	Not Applicable
5.	In case of bonus issue the listed entity shall disclose the following additional details to the stock exchange(s)	Not Applicable
6.	In case of issuance of depository receipts (ADR/GDR) or FCCB the listed entity shall disclose following additional details to the stock exchange(s)	Not Applicable

7.	In case of issuance of debt securities or other non-convertible securities the listed entity shall disclose following additional details to the stock exchange(s)	Not Applicable
8.	Any cancellation or termination of proposal for issuance of securities including reasons thereof	Not Applicable