



# GPT Healthcare Private Limited

Regd. Office : GPT Centre, JC - 25, Sector-III, Salt Lake, Kolkata-700 098, India CIN : U70101WB1989PTC047402  
Tel : +91-33-4050-7000 Fax : +91-33-4050-7999 E-mail : info@gptgroup.co.in Visit us : www.gptgroup.co.in

Date: 14<sup>th</sup> November, 2018

To,

The Department of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street  
Mumbai - 400001

Ref.: Security Code -953251; Security Id: 11GPTHPL19; Scrip Code: 834049

Dear Sir / Madam,

Sub: -Unaudited Financial Results pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

We are enclosing herewith the Unaudited Standalone Financial Results of the Company for the half year ended 30<sup>th</sup> September, 2018 along with Limited Review Report. This is pursuant to Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Additional Information pursuant to regulation 52(4) is also enclosed for your record.


Further, the Financial Results shall be published in accordance with Regulation 52(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Trust you will find the above in order.

Thanking you,

Yours sincerely,

For GPT Healthcare Private Limited

  
Ankur Sharma  
Company Secretary  
M.No A31833



Encl: As stated above

# Singhi & Co.

Chartered Accountants

161, SARAT BOSE ROAD, KOLKATA-700 026, (INDIA)

© : +91(0)33-2419 6000/01/02 • E-mail : [kolkata@singhico.com](mailto:kolkata@singhico.com) • Website : [www.singhico.com](http://www.singhico.com)

## INDEPENDENT AUDITOR'S REVIEW REPORT

To The Board of Directors of  
GPT Healthcare Private Limited

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **M/s GPT Healthcare Private Limited** ("the Company") for the half year ended 30<sup>th</sup> September, 2018 and Statement of Assets and Liabilities as on that date together with the notes thereon ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/IMD/DFI/69/2016 dated August 10, 2016.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 14<sup>th</sup> November, 2018, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, 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 Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/IMD/DFI/69/2016 dated August 10, 2016, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

For Singhi & Co.  
Chartered Accountants  
Firm Registration No. 302049E



*Ankit Dhelia*

(Ankit Dhelia)  
Partner  
Membership No. 069178

Place: Kolkata

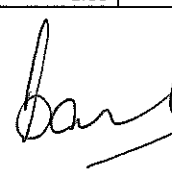

Date: 14<sup>th</sup> November, 2018

**GPT HEALTHCARE PRIVATE LIMITED**

Regd. Off : GPT Centre, JC-25, Sector-III, Salt Lake City, Kolkata-700098  
CIN: U70101WB1989PTC047402, Email: Info@gptgroup.co.in, Web: www.gptgroup.co.in  
**FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30.09.2018**

(Rs. In lakhs)

Particulars	6 months ended (30/09/2018)	Corresponding 6 months ended in the previous year (30/09/2017)	6 months ended (31/03/2018)	Previous accounting year ended (31/03/2018)
	Unaudited	Unaudited	Audited	Audited
1.(a) Revenue from Operations	8,494.08	7,161.68	7,461.55	14,623.23
(b) Other Income	144.27	151.67	208.50	360.17
<b>Total Income</b>	<b>8,638.35</b>	<b>7,313.35</b>	<b>7,670.05</b>	<b>14,983.40</b>
2. Expenditure				
(a) Cost of Medicines and other Material consumed	1,463.22	1,311.02	1,376.83	2,687.85
(b) Employees benefit expenses	1,479.38	1,341.42	1,402.83	2,744.25
(c) Depreciation & Amortisation	420.79	418.73	422.65	841.38
(d) Finance Cost	496.62	522.35	485.46	1,007.81
(e) Doctor payout	2,293.87	1,996.19	2,080.29	4,076.48
(f) Other expenses	1,282.79	1,226.35	1,309.82	2,536.17
<b>Total Expenses</b>	<b>7,436.67</b>	<b>6,816.06</b>	<b>7,077.88</b>	<b>13,893.94</b>
3. Profit from Operations before Exceptional Items (1-2)	1,201.68	497.29	592.17	1,089.46
4. Exceptional items	-	-	-	-
5. Profit (+) / Loss (-) from Ordinary Activities before Tax	1,201.68	497.29	592.17	1,089.46
6. Tax expense - Current (including earlier years)	176.01	-	5.39	5.39
- Deferred (Including MAT credit entitlement)	274.94	150.95	174.94	325.89
<b>Total Tax Expense</b>	<b>450.95</b>	<b>150.95</b>	<b>180.33</b>	<b>331.28</b>
7. Net Profit (+) / Loss (-) from ordinary Activities after Tax	750.73	346.34	411.84	758.18
8. Other Comprehensive Income (Net of Tax)	-1.76	1.27	-4.59	-3.32
9. Total Comprehensive Income for the period (Net of Tax) (7+8)	748.97	347.61	407.25	754.86
10. Paid Up Equity Share Capital (Face Value of Rs.10/- each)	1,794.10	1,794.10	1,794.10	1,794.10
11. Paid Up Debt Capital	1,000.00	1,000.00	1,000.00	1,000.00
12. Other Equity				8,284.56
13. Debenture Redemption Reserve	500.00	220.00	470.00	470.00
14. Earnings Per Share (EPS)				
- Basic	4.18	1.93	2.30	4.23
- Diluted	2.82	1.30	1.55	2.85
15. Debt Equity Ratio	0.83	0.85	0.77	0.77
16. Debt Service Coverage Ratio	1.87	1.13	0.83	0.83
17. Interest Service Coverage Ratio	3.42	1.95	2.08	2.08

## STATEMENT OF ASSETS &amp; LIABILITIES

PARTICULARS	As at 30-09-2018 (Unaudited)	As at 31-03-2018 (Audited)
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, Plant and Equipment	15,203.73	15,278.88
Capital Work-In-Progress	2,695.64	1,925.69
Intangible Assets	35.69	46.43
Investment in Associate	71.31	71.31
Financial Assets		
- Loans	185.22	180.20
Non-Current Tax Assets	739.47	772.64
Deferred Tax Assets (Net)	1,073.62	1,348.57
Other Non-Current Assets	73.13	63.61
	<b>20,077.82</b>	<b>19,687.33</b>
<b>CURRENT ASSETS</b>		
Inventories	450.46	394.57
Financial Assets		
- Trade Receivables	1,732.47	1,223.11
- Cash and Cash Equivalents	71.68	24.76
- Other Bank balances	20.75	20.75
- Loans	2,178.05	1,273.07
- Other Financial Assets	94.25	184.05
Other Current Assets	206.01	144.57
	<b>4,753.67</b>	<b>3,264.88</b>
<b>TOTAL ASSETS</b>	<b>24,831.48</b>	<b>22,952.21</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity Share Capital	1,794.10	1,794.10
Other Equity	9,035.26	8,284.56
	<b>10,829.36</b>	<b>10,078.66</b>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
Financial Liabilities		
- Long Term Borrowings	5,933.46	4,849.49
Long Term Provisions	376.60	335.78
Other Non Current Liabilities	1,488.67	1,520.90
	<b>7,798.73</b>	<b>6,706.17</b>
<b>CURRENT LIABILITIES</b>		
Financial Liabilities		
- Short Term Borrowings	1,281.02	1,136.25
- Trade Payables	2,418.32	2,351.01
- Other Financial Liabilities	2,218.94	2,279.68
Short Term Provisions	117.85	160.30
Other Current Liabilities	167.29	240.14
	<b>6,203.41</b>	<b>6,167.38</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>24,831.49</b>	<b>22,952.21</b>



**Notes:**

1. The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2018. Limited Review of these results as required under Regulation 52 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors.
2. Paid up debt capital represents 1000, 11% Non Convertible Debentures of Rs.100,000/- each issued on 14th January, 2016. The debentures are unsecured and were listed on BSE Limited ( Bombay Stock Exchange) on 29th January, 2016.
3. Debt Equity ratio: Debt / Networth  
(Debt: Long Term Loan+ Short Term Loan + Current maturity of Long term borrowing)  
(Net Worth: Paid up Share Capital + Reserves & Surplus)
4. Debt Service Coverage ratio: EBIT/Interest + Principal repayment of Long term borrowing  
Principal repayment of Long term borrowing represents repayment made during the relevant period
5. Interest Service Coverage ratio: EBIT/Interest expense
6. The Company has adopted Ind AS 115 " Revenue from contracts with Customers" which is mandatory for the reporting periods beginning on or after 1st April, 2018. Application of Ind As -115 does not have material impact on the financial results of the company.
7. As the Company's business activity falls within a single significant primary business segment i.e. , "Medical Healthcare Services", no separate segment information is disclosed.
8. The figures for the half year ended March 31, 2018 represents derived figures between the audited figures in respect of the year ended March 31, 2018 and the unaudited published figures for half year ended September 31, 2017 which was subject to limited review.
9. Previous period's / year figures have been regrouped / rearranged wherever considered necessary to confirm to current period's / year classification.

Place: Kolkata

Date: 14th day of November, 2018



Anurag Tandia  
Executive Director  
DIN : 03118844



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Date: 14<sup>th</sup> November, 2018

To,

The Department of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street  
Mumbai - 400001

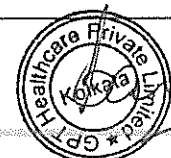
Ref.: Security Code -953251; Security Id: 11GPTHPL19; Scrip Code: 834049

Dear Sir / Madam,

Sub: - Half Yearly Compliances for 30<sup>th</sup> September, 2018 pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

The information as required to be disclosed pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 while submitting half yearly / annual financial results of the Company are as follows:

SRNo.	Particulars	Remarks
(a)	Credit Rating and change in credit rating(if any)	The non convertible debenture rating is BBB- by Credit Analysis and Research Limited (CARE). There is no change in credit rating as compared to the last half yearly results.
(b)	Asset cover available, in case of non convertible debt securities	Not Applicable
(c)	Debt-Equity Ratio	0.83
(d)	Previous due date for the payment of interest / dividend for non-convertible redeemable preference shares / repayment of principal of non-convertible preference shares / non convertible debt securities and whether the same has been paid or not	1 <sup>st</sup> July, 2018. Paid.
(e)	Next due date for the payment of interest / dividend of non-convertible preference shares / principal along with the amount of interest / dividend of non-convertible preference shares payable and the redemption amount / non convertible debt securities	1 <sup>st</sup> January, 2019.
(f)	Debt service coverage Ratio	1.87



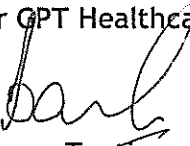
(g)	Interest service coverage Ratio	3.42
(h)	Outstanding redeemable preference shares (quantity and value)	Not Applicable
(i)	Capital Redemption Reserve / Debenture Redemption Reserve	Rs. 500.00 Lacs
(j)	Net worth	Rs. 10829.36 Lacs
(k)	Net Profit after Tax for the Half Year Ended 30 <sup>th</sup> September, 2018	Rs.750.74 Lacs
(l)	Earnings per share as on 30 <sup>th</sup> September, 2018	-Basic 4.18 -Diluted 2.82

This is for your information and records please.

Thanking you,

Yours faithfully,

For GPT Healthcare Private limited

  
Anurag Tantia  
Executive Director

