



Jupiter Life Line Hospitals Limited

November 08, 2024

To,
National Stock Exchange of India Ltd.
Exchange Plaza,
Bandra-Kurla Complex,
Bandra (East), Mumbai-400 051
Symbol: **JLHL**

To,
BSE Limited
P.J. Towers,
25th Floor, Dalal Street, Fort
Mumbai 400 001
Code: **543980**

Subject: Outcome of the Board Meeting held on Friday, November 08, 2024

Dear Sir/Madam,

In furtherance to our intimation dated October 29, 2024, this is to inform you that pursuant to Regulations 30, 33, and Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its Meeting held today, i.e., November 08, 2024, has inter-alia considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2024, along with the Limited Review Report.

A copy of the said Results along with the Limited Review Report issued by the Statutory Auditors of the Company is enclosed herewith as **Annexure – I**.

The same will be available on the website of the Company at www.jupiterhospital.com.

The Board Meeting commenced at 03:00 P.M. and concluded at 3.55 P.M.

You are requested to kindly take the afore-mentioned on record and oblige.

Thanking You.

For JUPITER LIFE LINE HOSPITALS LIMITED

Suma Upparatti
Company Secretary & Compliance Officer

Independent Auditor's Review Report on standalone unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF JUPITER LIFE LINE HOSPITALS LIMITED

We have reviewed the accompanying statement of unaudited financial results of Jupiter Life Line Hospitals Limited for the quarter ended 30th September 2024 and year to date from 1st April 2024 to 30th September 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The statement 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 u/s 133 of the Companies Act 2013], 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 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Aswin P. Malde & Co.

Chartered Accountants

ERN 100725W



Aswin P. Malde

Proprietor

M.No.032662

8th November, 2024, Mumbai

UDIN: 24032662BKAKER6759



JUPITER LIFE LINE HOSPITALS LIMITED

CIN: L85100MH2002PLC137908

Registered Office: 1004, 10th floor, '360 Degree Business Park', Maharana Pratap Chowk, LBS Marg, Mulund (W), Mumbai, Maharashtra - 400 080

Corporate Office: Eastern Express Highway, Thane (W), Maharashtra - 400 601

Telephone No.: 022 6297 5585 Email: info@jupiterhospital.com

Web: www.jupiterhospital.com

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

(₹ In Million)

Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	quarter ended	quarter ended	quarter ended	half year ended	half year ended	year ended
	30th September	30th June	30th September	30th September	30th September	31st March
	2024	2024	2023	2024	2023	2024
Revenue from Operations	2,731.01	2,394.06	2,270.68	5,125.07	4,349.41	9,106.33
Other income	92.62	82.41	61.72	175.03	129.64	296.28
TOTAL INCOME	2,823.63	2,476.47	2,332.40	5,300.10	4,479.05	9,402.61
EXPENSES						
Purchases of Stock-in-Trade	496.17	435.81	387.24	931.98	753.70	1,599.96
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	9.78	(27.71)	0.54	(17.93)	(12.00)	(12.71)
Employee benefits expense	446.61	425.02	375.25	871.63	751.40	1,586.09
Finance costs	10.04	9.45	85.11	19.49	167.20	186.55
Depreciation and amortisation expense	104.11	79.84	76.48	183.95	154.02	305.23
Professional Fees	644.86	591.29	573.34	1,236.15	1,077.19	2,209.65
Other expenses	439.13	412.87	346.32	852.00	679.77	1,489.63
TOTAL EXPENSES	2,150.70	1,926.57	1,844.28	4,077.27	3,571.28	7,364.40
Profit before exceptional items and tax	672.93	549.90	488.12	1,222.83	907.77	2,038.21
Exceptional items [net credit/ (charge)]	-	-	(7.70)	-	(21.30)	-
Profit before tax	672.93	549.90	480.42	1,222.83	886.47	2,038.21
Tax expense	169.95	143.40	119.11	313.35	220.76	518.68
Current tax	181.61	145.91	117.67	327.52	219.75	518.87
Adjustments in respect of current income tax of previous year	-	-	-	-	-	1.52
Deferred tax credit/(charge)	(11.66)	(2.51)	1.44	(14.17)	1.01	(1.71)
PROFIT FOR THE PERIOD (A)	502.98	406.50	361.31	909.48	665.71	1,519.53
OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified subsequently to profit or loss						
Remeasurements of the net defined benefit plans	-	-	-	-	-	(8.52)
Others	-	-	0.30	-	21.55	21.55
Items that will be reclassified subsequently to profit or loss						
Fair value of debt instruments through other comprehensive income	-	-	-	-	-	-
Tax on above	-	-	-	-	-	-
Fair value of cash flow hedges through other comprehensive income	-	-	-	-	-	-
Tax on above	-	-	-	-	-	-
OTHER COMPREHENSIVE INCOME FOR THE PERIOD (B)	-	-	0.30	-	21.55	13.03
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)	502.98	406.50	361.61	909.48	687.26	1,532.56
Paid up Equity Share Capital (Face value Re. 10 per share)	655.66	655.66	655.66	655.66	655.66	655.66
Other Equity	-	-	-	-	-	11,796.89
Earnings per equity share (Face value of Re. 10 each)						
Basic (in Rs.)	7.67	6.20	6.18	13.87	11.94	24.89
Diluted (in Rs.)	7.67	6.20	6.18	13.87	11.94	24.89
	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	



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Jupiter Life Line Hospitals Limited

CIN: L85100MH2002PLC137908

Registered Office: 1004, 10th floor, '360 Degree Business Park', Maharana Pratap Chowk, LBS Marg,
Mulund (W), Mumbai, Maharashtra - 400 080

Corporate Office: Eastern Express Highway, Thane (W), Maharashtra - 400 601

Telephone No.: 022 6297 5585 Email: info@jupiterhospital.com Web: www.jupiterhospital.com

Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2024

Particulars	₹ In Million	
	As at September 30, 2024	As at March 31, 2024
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	5,054.06	4,765.28
Capital work-in-progress	1,157.55	611.04
Other intangible assets	27.34	7.91
Financial assets		
Investments	940.34	940.34
Other financial assets	730.53	736.29
Other non-current assets	2,709.03	2,707.92
Total non-current assets	10,618.85	9,768.78
Current assets		
Inventories	185.58	167.65
Financial assets		
Investments	832.52	168.66
Trade receivables	508.22	463.54
Cash and cash equivalents	2,433.88	2,971.95
Loans	3.99	5.50
Other current assets	68.30	59.87
Total current assets	4,032.49	3,837.17
TOTAL ASSETS	14,651.34	13,605.95
EQUITY AND LIABILITIES		
Equity		
Equity share capital	655.66	655.66
Other equity	12,640.80	11,796.89
Total equity	13,296.46	12,452.55
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	-	-
Deferred tax liabilities [net]	234.13	248.30
Other non current liabilities	22.08	22.08
Total non-current liabilities	256.21	270.38
Current liabilities		
Financial Liabilities		
Borrowings	-	-
Trade payables:		
Dues to micro and small enterprises	82.33	60.70
Dues to other than micro and small enterprises	318.28	444.71
Other current liabilities	189.64	137.96
Provisions	400.34	217.61
Current tax liabilities [net]	108.08	22.04
Total current liabilities	1,098.67	883.02
TOTAL EQUITY AND LIABILITIES	14,651.34	13,605.95



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Statement of Unaudited Standalone Cash Flow

	₹ In Million	
	As at September 30, 2024	As at September 30, 2023
	Unaudited	Unaudited
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	1,222.83	886.47
Adjustments for:		
Share in profits of Jupiter Pharmacy		
Share of Profit in partnership firms	(27.16)	(15.77)
Depreciation and amortisation expense	183.95	154.02
Loss/(gain) from Sale of Asset	21.32	(0.03)
Finance Cost	19.49	167.20
Provision for employee benefit expenses	-	21.55
Bad debt written off	12.77	-
Expected Credit Loss on trade receivables	9.85	-
Dividend received	(0.08)	(0.14)
Interest Income	(113.71)	(61.55)
Net loss/(gain) arising on fair value change	(5.60)	-
Operating profit before working capital changes	1,323.66	1,151.75
Adjustment for (increase)/decrease in operating assets		
Trade and other receivable	(67.30)	(106.76)
Inventories	(17.93)	(12.00)
Other financial and non current assets	(39.26)	(348.93)
Other current assets	(6.92)	0.78
Adjustment for increase/(decrease) in operating liabilities		
Trade payables	(104.80)	(148.13)
Current, non current liabilities and provision	234.41	378.90
Cash Generated from operations	1,321.86	915.61
Income tax paid (net)	(241.48)	(219.75)
Net Cash from operating activities (A)	1,080.38	695.86
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant and equipment, CWIP and intangible assets	(1,060.46)	(215.85)
Proceeds from sale of Property, plant and equipment	0.47	-
Investments in Corporates and Partnership Firms	(6.49)	16.32
Investments in mutual fund	(1,394.93)	-
Proceed from mutual fund	770.32	-
Proceeds from /(Investments in) fixed deposit	43.91	-
Loans/advances to subsidiary	-	(1,807.84)
Interest income	113.71	61.55
Dividend received	0.08	0.14
Net Cash flow from Investing Activities (B)	(1,533.39)	(1,945.68)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceed from issue of equity shares (net of share issue expenses)	-	6,325.21
Proceed from Long Term Borrowings	-	1,000.00
Repayment of Long Term Borrowings	-	(3,946.88)
Repayment of Short Term Borrowing	-	(30.52)
Dividend paid on equity share	(65.57)	(56.52)
Interest Paid	(19.49)	(167.20)
Net Cash flow from Financing Activities (C)	(85.06)	3,124.09
Net Increase in Cash and Cash equivalent (A + B + C)	(538.07)	1,874.27
Opening Balance of Cash and Cash equivalent	2,971.95	1,333.07
Closing Balance of Cash and Cash equivalent	2,433.88	3,207.34
Net Increase in Cash and Cash equivalent	(538.07)	1,874.27
Notes:		
1) The cash flow statement has been prepared in accordance with Ind AS 7 - issued in terms of the Companies Act, 2013.		
2) Previous year's figures are re-grouped, re-arranged and reclassified wherever necessary.		



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NOTES TO THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED SEPTEMBER 30, 2024

1. The unaudited standalone financial results ('the Statement') of Jupiter Life Line Hospitals Limited ('the Company') for the quarter and half-year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 8, 2024. The Statement was subjected to limited review by the M/s. Aswin P. Malde & Co statutory auditor of the Company who have issued an unmodified limited review report.
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 Company's business activity primarily falls within a single reportable business segment and geographical segment namely 'Medical and Healthcare Services' and 'India' respectively. Hence, there are no additional disclosures to be provided under Ind-AS 108 – Segment information. The Company is not required to disclose separately segment reporting with regards to Hotel division as per Ind AS 108 because its Revenue, Profit & Loss and Assets are not exceeding 10% of Total Revenue, Profit & Loss and Assets of Company.
4. Previous period figures have been regrouped / reclassified to conform the current period classification wherever required.
5. The aforesaid financial result is available on the company's website (www.jupiterhospital.com) and on the website of the Stock Exchanges (www.bseindia.com and www.nseindia.com).

For Jupiter Life Line Hospitals Limited



Dr Ankit A. Thakker
Whole Time Director and CEO

Place: Mumbai

Date : November 8, 2024



Independent Auditor's Review Report on consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF JUPITER LIFE LINE HOSPITALS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Jupiter Life Line Hospitals Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30th September 2024 and year to date from 1st April 2024 to 30th September 2024, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the quarter ended 30th September 2024 and year to date from 1st April 2024 to 30th September 2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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 u/s 133 of the Companies Act 2013, and other accounting principles generally accepted in India. 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. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

Parent :

Jupiter Life Line Hospitals Limited



Subsidiaries :

Jupiter Hospital Projects Private Limited

Medulla Healthcare Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6 below, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial statements / financial information / financial results of 'Jupiter Hospital Projects Private Limited' one of the subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.3,118.36 million as at 30th September 2024 and total revenues of Rs.975.02 million, total net profit after tax of Rs.51.66 million and total comprehensive income Rs.51.66 million , for the period ended 30th September 2024, and cash flows (net) of Rs. (16.19) million for the period from 1st April, 2024 to 30th September, 2024, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / 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 auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For Aswin P. Malde & Co.

Chartered Accountants

F.R.N. 100725W



Aswin P. Malde

Proprietor

M.No.032662

8th November, 2024, Mumbai

UDIN: 24032662 BKAKES1894



JUPITER LIFE LINE HOSPITALS LIMITED

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

(₹ In Million)

Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	quarter ended	quarter ended	quarter ended	half year ended	half year ended	year ended
	30th September	30th June	30th September	30th September	30th September	31st March
	2024	2024	2023	2024	2023	2024
Revenue from Operations	3,225.78	2,871.25	2,631.76	6,097.03	5,063.98	10,695.00
Other income	94.39	83.70	39.65	178.09	89.73	259.82
TOTAL INCOME	3,320.17	2,954.95	2,671.41	6,275.12	5,153.71	10,954.82
EXPENSES						
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	595.50	535.53	459.54	1,131.03	900.61	1,918.09
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	4.49	(33.33)	2.09	(28.84)	(14.94)	(23.41)
Employee benefits expense	538.91	512.66	432.70	1,051.57	883.78	1,899.36
Finance costs	11.23	10.77	122.30	22.00	243.90	263.41
Depreciation and amortisation expense	143.96	110.00	106.22	253.96	213.45	423.82
Professional Fees	797.90	722.20	697.01	1,520.10	1,316.37	2,713.58
Other expenses	539.11	495.68	430.13	1,034.79	837.91	1,805.82
TOTAL EXPENSES	2,631.10	2,353.51	2,249.99	4,984.61	4,381.08	9,000.67
Profit before exceptional items and tax	689.07	601.44	421.42	1,290.51	772.63	1,954.15
Exceptional items [net credit/ (charge)]	-	-	(7.70)	-	(21.30)	-
Profit before tax	689.07	601.44	413.72	1,290.51	751.33	1,954.15
Tax expense	173.99	155.39	76.89	329.38	(125.47)	188.03
Current tax	181.61	145.91	117.67	327.52	219.75	518.87
Adjustments in respect of current income tax of previous year	-	-	-	-	-	1.52
Deferred tax credit/(charge)	(7.62)	9.48	(40.78)	1.86	(345.22)	(332.36)
PROFIT FOR THE PERIOD (A)	515.08	446.05	336.83	961.13	876.80	1,766.12
OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified subsequently to profit or loss						
Remeasurements of the net defined benefit plans	-	-	-	-	-	(9.13)
Others	-	-	0.30	-	21.55	21.55
Items that will be reclassified subsequently to profit or loss						
Fair value of debt instruments through other comprehensive income	-	-	-	-	-	-
Tax on above	-	-	-	-	-	-
Fair value of cash flow hedges through other comprehensive income	-	-	-	-	-	-
Tax on above	-	-	-	-	-	-
OTHER COMPREHENSIVE INCOME FOR THE PERIOD (B)	-	-	0.30	-	21.55	12.42
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)	515.08	446.05	337.13	961.13	898.35	1,778.54
Paid up Equity Share Capital (Face value Re. 10 per share)	655.66	655.66	655.66	655.66	655.66	655.66
Other Equity	-	-	-	-	-	11,031.73
Earnings per equity share (Face value of Re. 10 each)						
Basic (in Rs.)	7.86	6.80	5.67	14.66	15.60	28.65
Diluted (in Rs.)	7.86	6.80	5.67	14.66	15.60	28.65
	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	



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Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2024

Particulars	₹ In Million	
	As at Sept 30, 2024	As at March 31, 2024
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	7,482.21	7,155.06
Capital work-in-progress	1,350.63	740.04
Other intangible assets	29.78	21.28
Financial assets		
Investments	1.24	1.43
Other financial assets	737.04	788.84
Other non-current assets	45.38	9.03
Total non-current assets	9,646.28	8,715.68
Current assets		
Inventories	242.26	213.42
Financial assets		
Investments	832.71	168.66
Trade receivables	599.13	572.13
Cash and cash equivalents	2,458.26	3,012.51
Loans	3.99	5.50
Other current assets	162.27	125.43
Total current assets	4,298.62	4,097.65
TOTAL ASSETS	13,944.90	12,813.33
EQUITY AND LIABILITIES		
Equity		
Equity share capital	655.66	655.66
Other equity	11,928.48	11,034.72
Minority Interest	(1.20)	(2.99)
Total equity	12,582.94	11,687.39
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	-	-
Deferred tax liabilities [net]	39.31	37.45
Other non current liabilities	35.38	30.95
Total non-current liabilities	74.69	68.40
Current liabilities		
Financial Liabilities		
Borrowings	-	-
Trade payables:		
Dues to micro and small enterprises	100.96	77.67
Dues to other than micro and small enterprises	412.78	544.73
Other current liabilities	206.96	167.43
Provisions	458.49	245.67
Current tax liabilities [net]	108.08	22.04
Total current liabilities	1,287.27	1,057.54
TOTAL EQUITY AND LIABILITIES	13,944.90	12,813.33



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Statement of Unaudited Consolidated Cash Flow

	₹ In Million	
	As at	As at
	September 30, 2024	September 30, 2023
	Unaudited	Unaudited
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	1,290.51	751.33
Adjustments for:		
Share of Profit in partnership firms	(27.16)	(15.35)
Depreciation and amortisation expense	253.96	213.46
Loss/(gain) from Sale of Asset	21.32	(0.03)
Finance Cost	22.00	285.51
Provision for employee benefit expenses	-	21.55
Bad debt written off	27.15	-
Expected Credit Loss on trade receivables	21.14	-
Dividend received	(0.08)	(0.14)
Interest Income	(115.24)	(63.05)
Operating profit before working capital changes	1,493.60	1,193.28
Adjustment for (increase)/decrease in operating assets		
Trade and other receivable	(75.29)	(101.41)
Inventories	(28.84)	(14.94)
Other financial and non current assets	(74.06)	(373.28)
Other current assets	(35.33)	7.54
Adjustment for increase/(decrease) in operating liabilities		
Trade payables	(108.66)	(154.26)
Current, non current liabilities and provision	340.24	393.79
Cash Generated from operations	1,511.66	950.73
Income tax paid (net)	(329.38)	(220.76)
Net Cash from operating activities (A)	1,182.28	729.97
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant and equipment, CWIP and intangible assets	(1,814.45)	(273.75)
Proceeds from sale of Property, plant and equipment	592.93	-
Investments in Corporates and Partnership Firms	(0.68)	14.47
Investments in mutual fund	(1,208.37)	-
Proceed from mutual fund	573.49	-
Investments in fixed deposit	88.37	-
Interest income	115.24	63.05
Dividend received	0.08	0.14
Net Cash flow from Investing Activities (B)	(1,653.39)	(196.09)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceed from issue of equity shares (net of share issue expenses)	-	6,325.21
Inflow from Non Current Financial and Other Assets	-	6.98
Proceeds of Non Current Borrowings (Net)	4.43	-
Inflow from Short Term Loans & Advances	-	(0.78)
Proceed from Long Term Borrowings	-	1,000.00
Repayment of Long Term Borrowings	-	(5,554.51)
Repayment of Short Term Borrowing	-	(100.08)
Dividend paid on equity share	(65.57)	(56.52)
Interest Paid	(22.00)	(285.51)
Net Cash flow from Financing Activities (C)	(83.14)	1,334.79
Net Increase in Cash and Cash equivalent (A + B + C)	(554.25)	1,868.65
Opening Balance of Cash and Cash equivalent	3,012.51	1,344.63
Closing Balance of Cash and Cash equivalent	2,458.26	3,213.28
Net Increase in Cash and Cash equivalent	(554.25)	1,868.65
Notes:		
1) The cash flow statement has been prepared in accordance with Ind AS 7 - issued in terms of the Companies Act, 2013.		
2) Previous year's figures are re-grouped, re-arranged and reclassified wherever necessary.		



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NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF- YEAR ENDED SEPTEMBER 30, 2024

1. The unaudited consolidated financial results (the Statement') of Jupiter Life Line Hospitals Limited ('JLHL' or 'the Company') along with its subsidiaries (collectively referred as 'the Group') for the quarter and half-year ended September 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 8, 2024. The Statement was subjected to limited review by the M/s. Aswin P. Malde & Co statutory auditor of the Company who have issued an unmodified limited review report.
2. As per the Companies Act, 2013 a – “subsidiary company” or “subsidiary”, in relation to any other company (that is to say the holding company), means a company in which the holding company—
 - (i) controls the composition of the Board of Directors; or
 - (ii) exercises or controls more than one-half of the total share capital either at its own or together with one or more of its subsidiary companies.

The entities considered in the limited review financial statements are listed below:

Name of the company	Country of Incorporation	Proportion of ownership interest
Jupiter Hospital Projects Private Limited	India	96.56%
Medulla Healthcare Private Limited	India	100.00%

In case of non-body corporate (partnership firms), consolidation is done on the net income basis [share of profit/(loss)], reflected in the head other income in consolidated statement of profit & loss

The non-body corporates which are considered on net income basis are listed below:

Name of the entity	Country of Incorporation	Proportion of ownership interest
Jupiter Pharmacy	India	95%
Katyayini Hospitality	India	95%

3. 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.
4. The Group's business activity primarily falls within a single reportable business segment and geographical segment namely 'Medical and Healthcare Services' and 'India' respectively. Hence, there are no additional disclosures to be provided under Ind-AS 108 – Segment information. The Group is not required to disclose separately segment reporting with regards to Hotel division as per Ind AS 108 because its



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Revenue, Profit & Loss and Assets are not exceeding 10% of Total Revenue, Profit & Loss and Assets of Group.

5. Previous period figures have been regrouped / reclassified to conform the current period classification wherever required.
6. The aforesaid financial result is available on the company's website (www.jupiterhospital.com) and on the website of the Stock Exchanges (www.bseindia.com and www.nseindia.com).

For Jupiter Life Line Hospitals Limited



Dr Ankit A. Thakker
Whole Time Director and CEO



Place: Mumbai

Date : November 8, 2024

