

February 15, 2025

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: Clarification on Machine Readable Form / Legible copy of Financial Results

Reference: NSE Email dated February 13, 2025

Dear Sir/ Madam,

With reference to the aforementioned and NSE circular no. NSE/CML/2018/02 dated January 16, 2018, we wish to inform that the financial results of the Company for the quarter and nine months ended on December 31, 2024, uploaded to the stock exchanges on February 07, 2025, were in a machine-readable/searchable format and in compliance of the afore mentioned circular. However, owing to a technological issue the financial result uploaded on exchange was pixelated and not clear.

Accordingly, please find attached a machine readable/ legible copy of the financial results of the Company for the quarter and nine months ended December 31, 2024.

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

Encl.: As stated above.

Independent Auditor's Review Report on standalone unaudited quarterly and year to date 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 period ended 31st December 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 financial results prepared in standalone 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

FRN 100725W



Aswin P. Malde

Proprietor

M.No.032662

7th February, 2025, Mumbai

UDIN : 25032662BMJBR14817



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

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(₹ in Millions)

Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	quarter ended	quarter ended	quarter ended	Nine months ended	Nine months ended	year ended
	31st December	30th September	31st December	31st December	31st December	31st March
	2024	2024	2023	2024	2023	2024
Revenue from Operations	2,691.33	2,731.01	2,303.79	7,816.40	6,653.20	9,106.33
Other income	81.28	92.62	79.23	256.31	208.87	296.28
TOTAL INCOME	2,772.61	2,823.63	2,383.02	8,072.71	6,862.07	9,402.61
EXPENSES						
Purchases of Stock-in-Trade	499.03	496.17	398.32	1,431.01	1,152.02	1,599.96
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(11.56)	9.78	(2.90)	(29.49)	(14.90)	(12.71)
Employee benefits expense	459.23	446.61	409.37	1,330.86	1,160.77	1,586.09
Finance costs	26.54	10.04	10.10	46.03	177.30	186.55
Depreciation and amortisation expense	106.36	104.11	76.52	290.31	230.54	305.23
Professional Fees	640.80	644.86	548.53	1,876.95	1,625.72	2,209.65
Other expenses	429.41	439.13	379.96	1,281.41	1,059.73	1,489.63
TOTAL EXPENSES	2,149.81	2,150.70	1,819.90	6,227.08	5,391.18	7,364.40
Profit before exceptional items and tax	622.80	672.93	563.12	1,845.63	1,470.89	2,038.21
Exceptional items [net credit/ (charge)]	-	-	(1.52)	-	(22.82)	-
Profit before tax	622.80	672.93	561.60	1,845.63	1,448.07	2,038.21
Tax expenses	129.73	169.95	139.25	443.08	360.01	518.68
Current tax	136.82	181.61	139.85	464.34	359.60	518.87
Adjustments in respect of current income tax of previous year	-	-	(1.75)	-	(1.75)	1.52
Deferred tax credit/(charge)	(7.09)	(11.66)	1.15	(21.26)	2.16	(1.71)
PROFIT FOR THE PERIOD (A)	493.07	502.98	422.35	1,402.55	1,088.06	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	-	-	-	-	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)	-	-	-	-	21.55	13.03
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)	493.07	502.98	422.35	1,402.55	1,109.61	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.)	7.52	7.67	6.48	21.39	18.42	24.89
Diluted (in Rs.)	7.52	7.67	6.48	21.39	18.42	24.89
	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)



AJL

JUPITER LIFE LINE HOSPITALS LIMITED

CIN: L85100MH2002PLC137908

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

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NOTES TO THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

1. The unaudited standalone financial results ('the Statement') of Jupiter Life Line Hospitals Limited ('the Company') for the quarter and nine months ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 07, 2025. 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 results are also available of 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
DIN: 02874715
Place: Mumbai
Date: February 07, 2025



Independent Auditor's Review Report on consolidated unaudited quarterly and year to date 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 period ended 31st December 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 period ended 31st December 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.3,172.28 million as at 31st December 2024 and total revenues of Rs.1,491.88 million, total net profit after tax of Rs.83.76 million and total comprehensive income Rs.83.76 million , for the period ended 31st December 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

7th February, 2025, Mumbai

UDIN: 25032662BMJBRJ8484



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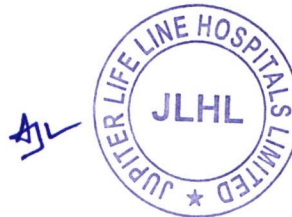
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(₹ in Millions)

Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	quarter ended	quarter ended	quarter ended	Nine months ended	Nine months ended	year ended
	31st December	30th September	31st December	31st December	31st December	31st March
	2024	2024	2023	2024	2023	2024
Revenue from Operations	3,206.38	3,225.78	2,726.13	9,303.41	7,790.11	10,695.00
Other income	83.01	94.39	80.58	261.10	170.31	259.82
TOTAL INCOME	3,289.39	3,320.17	2,806.71	9,564.51	7,960.42	10,954.82
EXPENSES						
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	603.27	595.50	483.86	1,734.30	1,384.47	1,918.09
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(15.30)	4.49	(2.67)	(44.14)	(17.61)	(23.41)
Employee benefits expense	555.39	538.91	500.94	1,606.96	1,384.72	1,899.36
Finance costs	27.83	11.23	10.26	49.83	254.16	263.41
Depreciation and amortisation expense	139.71	143.96	106.50	393.67	319.95	423.82
Professional Fees	788.94	797.90	680.05	2,309.04	1,996.42	2,713.58
Other expenses	524.00	539.11	445.42	1,558.79	1,283.33	1,805.82
TOTAL EXPENSES	2,623.84	2,631.10	2,224.36	7,608.45	6,605.44	9,000.67
Profit before exceptional items and tax	665.55	689.07	582.35	1,956.06	1,354.98	1,954.15
Exceptional items [net credit/ (charge)]	-	-	(1.52)	-	(22.82)	-
Profit before tax	665.55	689.07	580.83	1,956.06	1,332.16	1,954.15
Tax expenses	140.41	173.99	144.16	469.79	18.69	188.03
Current tax	136.82	181.61	139.85	464.34	359.60	518.87
Adjustments in respect of current income tax of previous year	-	-	(1.75)	-	(1.75)	1.52
Deferred tax credit/(charge)	3.59	(7.62)	6.06	5.45	(339.16)	(332.36)
PROFIT FOR THE PERIOD (A)	525.14	515.08	436.67	1,486.27	1,313.47	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	-	-	-	-	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)	-	-	-	-	21.55	12.42
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)	525.14	515.08	436.67	1,486.27	1,335.02	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.)	8.01	7.86	6.56	22.67	22.16	28.65
Diluted (in Rs.)	8.01	7.86	6.56	22.67	22.16	28.65
	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)



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NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 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 nine months ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 07, 2025. 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%

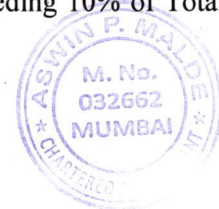
In case of non-body corporate (partnership firms), consolidation is done on the net income basis [share of profit/ (loss)], reflected in the head other income in consolidated statement of profit & loss

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

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5. Previous period figures have been regrouped/ reclassified to conform the current period classification wherever required.
6. The aforesaid financial results are 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
DIN: 02874715
Place: Mumbai
Date: February 07, 2025

