

Independent Auditor's Review Report on Standalone unaudited financial results of Suraksha Diagnostic Limited (formerly known as Suraksha Diagnostic Private Limited) for the quarter and year to date ended September 30, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Suraksha Diagnostic Limited (formerly known as Suraksha Diagnostic Private Limited)

1. We have reviewed the accompanying statement of standalone unaudited financial results of Suraksha Diagnostic Limited (formerly known as Suraksha Diagnostic Private Limited) (hereinafter referred to as 'the Company') for the quarter ended September 30, 2024 and the year-to-date results for the period from April 01, 2024 to September 30, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the 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', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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 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 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



MSKA & Associates

Chartered Accountants

5. The Statement includes results for the quarter and the year-to-date ended September 30, 2023 that have been approved by the Board of Directors and have not been subjected to review or audit by us or by another auditor.

Our conclusion is not modified in respect of the above matter.

For M S K A & Associates

Chartered Accountants

ICAI Firm Registration No.105047W



Dipak Jaiswal

Membership No.: 063682

UDIN: 24063682BKATGC8690



Place: Kolkata

Date: December 20, 2024

Suraksha Clinic & Diagnostics

Suraksha Diagnostic Limited (Formerly known as Suraksha Diagnostic Private Limited)
Registered Office : Plot no. DG-12/1, Action Area 1D, Premises no. 02-0327, New Town, Rajarhat, Kolkata 700156, West Bengal, India
(CIN : U85110WB2005PLC102265)
Website : www.surakshanet.com

Statement of standalone unaudited financial results for the quarter and half year ended September 30, 2024

(Rs In lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	September 30, 2024 (Unaudited)	June 30, 2024 (Audited) (refer note 6)	September 30, 2023 (Unaudited) (refer note 3)	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited) (refer note 3)	March 31, 2024 (Audited) (refer note 6)
Income						
Revenue from operations	6,594.74	6,043.29	6,004.92	12,638.03	11,169.99	21,852.47
Other income	125.55	121.09	72.37	246.64	175.82	364.76
Total Income	6,720.29	6,164.38	6,077.29	12,884.67	11,345.81	22,217.23
Expenses						
Cost of materials consumed	782.71	654.12	747.04	1,436.83	1,436.11	2,712.66
Employee benefits expenses	1,071.10	1,018.54	1,019.94	2,089.64	2,058.28	3,963.93
Finance costs	207.39	221.52	243.46	428.91	468.52	878.83
Depreciation and amortisation expense	857.66	887.69	794.73	1,745.35	1,631.98	3,256.70
Other expenses	2,383.61	2,260.32	2,132.47	4,643.93	4,105.82	8,056.71
Total expenses	5,302.47	5,042.19	4,937.64	10,344.66	9,700.71	18,868.83
Profit before tax and exceptional items	1,417.82	1,122.19	1,139.65	2,540.01	1,645.10	3,348.40
Exceptional items	-	-	-	-	-	77.88
Profit before tax	1,417.82	1,122.19	1,139.65	2,540.01	1,645.10	3,270.52
Income tax expense						
Current tax	357.73	309.16	346.80	666.89	488.98	946.46
Deferred tax	(14.50)	(20.02)	(72.55)	(34.52)	(105.16)	(114.33)
Total tax expense	343.23	289.14	274.25	632.37	383.82	832.13
Profit for the period/year	1,074.59	833.05	865.40	1,907.64	1,261.28	2,438.39
Other comprehensive income						
Items that will not be reclassified subsequently to profit or loss						
Remeasurement gain/(loss) of net defined benefit plan	4.60	(39.73)	-	(35.13)	-	(19.19)
Income tax effect on above	(1.16)	10.00	-	8.84	-	4.83
Other comprehensive income/(losses) for the period/year, net of tax	3.44	(29.73)	-	(26.29)	-	(14.36)
Total comprehensive income for the period/year	1,078.03	803.32	865.40	1,881.35	1,261.28	2,424.03
Paid-up equity share capital (face value - Rs. 2 per share)	862.50	862.50	690.00	862.50	690.00	690.00
Other equity	-	-	-	-	-	17,233.63
Earnings per equity share (Face Value of Rs 2 each)						
- Basic (Rs) (not annualised except for year end figures)	2.02	1.56	1.62	3.58	2.37	4.57
- Diluted (Rs) (not annualised except for year end figures)	2.02	1.56	1.62	3.58	2.37	4.57

Notes:

- The standalone unaudited financial results for the quarter and half year ended September 30, 2024 ("the financial results") of Suraksha Diagnostic Limited (Formerly known as Suraksha Diagnostic Private Limited) ("the Company") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) notified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and other accounting principles generally accepted in India and in accordance with Regulation 33 of the SEBI (Listing) Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the regulations").
- These financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meeting held on December 20, 2024. The statutory auditors have carried out limited review on these financial results and have issued an unmodified conclusion.
- The figures for the corresponding quarter and half year ended September 30, 2023 are presented based on the information compiled by the management in accordance with Ind AS and have not been subject to review or audit by the statutory auditors. However, the management has prepared the results for the said periods by applying consistent accounting policies. The requirement of submission of quarterly standalone financial results is applicable on listing of equity shares of the Company from the quarter ended September 30, 2024. Accordingly, these financial results have been prepared for the first time in compliance with the regulations.
- Subsequent to the quarter and half year ended September 30, 2024, the Company has completed an initial Public Offering entirely as offer for sale of 1,91,89,330 equity shares by existing share holders with face value of Rs.2 and listed on both National Stock exchange (NSE) and Bombay Stock Exchange (BSE) on December 06, 2024.
- The Company is primarily engaged in the business of diagnostic centres for carrying out various pathology and radiology services and as such there are no separate reportable segments as per Ind AS 108 --Operating Segments.
- The figures for the quarter ended June 30, 2024 have been extracted from the audited special purpose Ind AS interim standalone financial statements of the Company prepared for the purpose of inclusion in the offer documents. Further, the figures for the year ended March 31, 2024 have been extracted from the general purpose standalone financial statements of the Company which were audited by the statutory auditors of the Company.
- Subsequent to the quarter and half year ended September 30, 2024, 0.0001% Compulsorily Convertible Preference Shares aggregating to 1,62,859 preference shares of par value Rs 100 each were converted into 89,55,761 equity shares of par value of Rs 2 each.
- These financial results are also available on the Company's website (www.surakshanet.com) and on the stock exchange websites (www.bseindia.com and www.nseindia.com).

For and on behalf of Board of Directors of
Suraksha Diagnostic Limited
(formerly known as Suraksha Diagnostic Private Limited)



Dr. Somnath Chatterjee
Chairman and Joint Managing Director
DIN: 00137075

Place: Kolkata
Date: December 20, 2024

Suraksha Diagnostic Limited

Head Office: 12/1, Premises No. 02-0327, DG Block, Action Area 1D, New Town, Kolkata - 700156.

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Suraksha

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Standalone Unaudited Balance Sheet as at September 30, 2024

(Rs in lakhs)

Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited) (refer note 6)
Assets		
Non-current assets		
Property, plant and equipment	13,086.57	13,492.83
Capital work-in-progress	7.37	101.64
Right-of-use assets	7,098.26	7,540.89
Other intangible assets	122.74	107.10
Intangible assets under development	47.82	-
Financial assets		
Investments	170.74	115.74
Loans	1,324.42	552.14
Other financial assets	1,221.63	839.55
Non-current tax assets (net)	48.51	181.68
Other non-current assets	359.72	166.85
Total non-current assets	23,487.78	23,098.42
Current assets		
Inventories	684.27	665.31
Financial assets		
Trade receivables	1,001.33	915.20
Cash and cash equivalents	142.66	210.94
Bank balances other than cash and cash equivalents	4,728.07	5,069.88
Other financial assets	1,005.69	-
Other current assets	394.03	214.78
Total current assets	7,956.05	7,076.11
Total Assets	31,443.83	30,174.53
Equity and Liabilities		
Equity		
Equity share capital	862.50	690.00
Instruments entirely equity in nature	162.86	162.86
Other equity	18,942.30	17,233.63
Total equity	19,967.66	18,086.49
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	386.81	518.31
Lease liabilities	6,711.66	7,030.65
Provisions	151.21	77.13
Deferred tax liabilities (net)	495.23	538.59
Total non-current liabilities	7,744.91	8,164.68
Current liabilities		
Financial liabilities		
Borrowings	296.90	345.35
Lease liabilities	1,151.70	1,153.32
Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	113.87	321.80
- Total outstanding dues other than above micro enterprises and small enterprises	1,347.71	1,107.75
Other financial liabilities	474.60	773.73
Other current liabilities	178.31	170.01
Provisions	13.20	-
Current tax liabilities (net)	154.97	51.40
Total current liabilities	3,731.26	3,923.36
Total liabilities	11,476.17	12,088.04
Total equity and liabilities	31,443.83	30,174.53



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Standalone Unaudited Statement of Cash Flows for the half year ended 30 September 2024

Particulars	(Rs in lakhs)	
	Period ended September 30, 2024	Period ended September 30, 2023 (refer note 3)
Cash flow from operating activities		
Profit before tax	2,540.01	1,645.10
Adjustments for:		
Depreciation and amortisation expense	1,745.35	1,631.98
Finance costs	428.91	468.52
Interest on loans, deposits and IT refund	(206.10)	(157.19)
Unwinding of security deposit	(16.57)	(15.21)
Loss on sale of property, plant and equipment	25.41	82.75
Provision for credit allowances on security deposits	17.88	-
Provision for credit allowances on receivables	32.27	12.58
Security deposits written off	6.65	-
Bad debts written off	26.78	-
Liabilities/ provisions no longer required written back	(22.96)	-
Operating profit before working capital changes	4,577.63	3,668.53
Changes in operating assets and liabilities		
Adjustments for (increase) / decrease in operating assets		
Trade receivables	(145.18)	(309.24)
Inventories	(18.96)	84.94
Other financial assets	(943.82)	36.34
Other assets	(179.44)	(172.29)
Adjustments for increase / (decrease) in operating liabilities		
Trade payables	54.99	295.12
Other liabilities	8.30	35.68
Other financial liabilities	(3.08)	(81.21)
Provisions	52.15	34.36
Cash generated from operations	3,402.59	3,592.23
Income tax paid (net)	(428.15)	(375.17)
Net cash flows generated from operating activities (A)	2,974.44	3,217.06
Cash flows from Investing activities		
Purchase of property, plant & equipment, other intangible assets and Intangible Asset under Development (including capital work-in-progress, capital advances and capital creditors)	(1,003.78)	(3,053.79)
Proceeds from sale of property, plant & equipment	14.99	130.52
Redemption of deposits with banks	3,980.00	2,806.73
Investments in deposits with banks	(4,149.82)	(1,955.09)
Investment in Subsidiaries	(55.00)	-
Loan given to Subsidiaries	(730.85)	(10.00)
Interest received on bank deposits	162.67	153.66
Net cash flows used in investing activities (B)	(1,781.79)	(1,927.97)
Cash flow from financing activities		
Repayment of borrowings	(179.95)	(318.99)
Payment of lease liabilities	(1,039.67)	(982.38)
Finance cost paid	(41.31)	(53.53)
Net cash flows used in financing activities (C)	(1,260.93)	(1,354.90)
Net decrease in cash and cash equivalents (A+B+C)	(68.28)	(65.81)
Cash and cash equivalents at the beginning of the period	210.94	174.79
Cash and cash equivalents at the end of the period	142.66	108.98



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Independent Auditor's Review Report on consolidated unaudited financial results of Suraksha Diagnostic Limited (formerly known as Suraksha Diagnostic Private Limited) for the quarter and year to date ended September 30, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Suraksha Diagnostic Limited (formerly known as Suraksha Diagnostic Private Limited)

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Suraksha Diagnostic Limited (formerly known as Suraksha Diagnostic Private Limited) (hereinafter referred to as '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 the year-to-date results for the period from April 01, 2024 to September 30, 2024 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the 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' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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 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 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 Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.



4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Suraksha Specialty LLP	Subsidiary
2	Asian Institute of Immunology & Rheumatology LLP (AIIR)	Subsidiary
3	Suraksha Radiology Private Limited	Subsidiary
4	Suraksha Salvia LLP	Step Down Subsidiary

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 other auditors 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, 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 results of four subsidiaries included in the Statement, whose interim financial results reflects total assets of Rs. 2,352.14 lakhs as at September 30, 2024 and total revenues of Rs.119.58 lakhs and Rs. 165.18 lakhs, total net loss after tax of Rs. 54.65 lakhs and Rs.125.76 lakhs and total comprehensive loss of Rs. 54.65 lakhs and Rs.125.76 lakhs, for the quarter ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024, respectively, and cash flows (net) of Rs.18.95 lakhs for the period from April 01, 2024 to September 30, 2024, as considered in the Statement. These interim 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, are based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.


Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditors.

7. The Statement includes results for the quarter and the year-to-date results ended September 30, 2023 that have been approved by the Board of Directors and have not been subjected to review or audit by us or by another auditor.



Our conclusion is not modified in respect of the above matter.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Dipak Jaiswal
Membership No.: 063682
UDIN: 24063682BKATGB1222



Place: Kolkata
Date: December 20, 2024

Suraksha Diagnostic Limited (Formerly known as Suraksha Diagnostic Private Limited)						
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(CIN : U85110WB2005PLC102265)						
Website : www.surakshanet.com						
Statement of consolidated unaudited financial results for the quarter and half year ended September 30, 2024						
Particulars	Quarter ended			Half Year ended		Year ended
	September 30, 2024 (Unaudited)	June 30, 2024 (Audited) (refer note 6)	September 30, 2023 (Unaudited) (refer note 3)	September 30, 2024 (Unaudited)	September 30, 2023 (Unaudited) (refer note 3)	March 31, 2024 (Audited) (refer note 6)
(Rs in lakhs)						
Income						
Revenue from operations	6,675.35	6,073.15	6,004.92	12,748.50	11,169.99	21,870.85
Other Income	131.32	111.69	55.54	243.01	172.29	355.09
Total Income	6,806.67	6,184.84	6,060.46	12,991.51	11,342.28	22,225.94
Expenses						
Cost of materials consumed	793.12	663.67	747.04	1,456.79	1,436.11	2,725.12
Employee benefits expenses	1,102.12	1,037.91	1,028.17	2,140.03	2,075.41	4,006.81
Finance costs	212.53	221.52	247.71	434.05	468.52	878.83
Depreciation and amortisation expense	874.89	899.28	794.73	1,774.17	1,631.98	3,259.80
Other expenses	2,460.72	2,311.14	2,146.11	4,771.86	4,130.11	8,132.25
Total expenses	5,443.38	5,133.52	4,963.76	10,576.90	9,742.13	19,002.81
Profit before tax and exceptional items	1,363.29	1,051.32	1,096.70	2,414.61	1,600.15	3,223.13
Exceptional items	-	-	-	-	-	77.88
Profit before tax	1,363.29	1,051.32	1,096.70	2,414.61	1,600.15	3,145.25
Income tax expense						
Current tax	357.73	309.16	336.84	666.89	478.56	946.96
Deferred tax	(10.00)	(24.52)	(73.99)	(34.52)	(105.16)	(114.33)
Total tax expense	347.73	284.64	262.85	632.37	373.40	832.63
Profit for the period/year	1,015.56	766.68	833.85	1,782.24	1,226.75	2,312.62
Other comprehensive income						
Items that will not be reclassified subsequently to profit or loss						
Remeasurement gain/(loss) of net defined benefit plan	4.60	(39.73)	-	(35.13)	-	(19.19)
Income tax effect on above	(1.16)	10.00	-	8.84	-	4.83
Other comprehensive income/(losses) for the period/year, net of tax	3.44	(29.73)	-	(26.29)	-	(14.36)
Total comprehensive income for the period/year	1,019.00	736.95	833.85	1,755.95	1,226.75	2,298.26
Profit for the period attributed to						
Owners of the parent	1,034.29	793.89	841.26	1,828.18	1,245.11	2,362.54
Non- controlling interests	(18.73)	(27.21)	(7.41)	(45.94)	(18.36)	(49.92)
	1,015.56	766.68	833.85	1,782.24	1,226.75	2,312.62
Other comprehensive income for the period attributable to						
Owners of the parent	3.44	(29.73)	-	(26.29)	-	(14.36)
Non- controlling interests	-	-	-	-	-	-
	3.44	(29.73)	-	(26.29)	-	(14.36)
Total comprehensive income for the period attributable to						
Owners of the parent	1,037.73	764.16	841.26	1,801.89	1,245.11	2,348.18
Non- controlling interests	(18.73)	(27.21)	(7.41)	(45.94)	(18.36)	(49.92)
	1,019.00	736.95	833.85	1,755.95	1,226.75	2,298.26
Paid-up equity share capital (face value - Rs. 2 per share)	862.50	862.50	690.00	862.50	690.00	690.00
Other equity (including Non-controlling interest)	-	-	-	-	-	17,087.97
Earnings per equity share (Face Value of Rs 2 each)						
- Basic (Rs) (not annualised except for year end figures)	1.94	1.49	1.58	3.43	2.34	4.43
- Diluted (Rs) (not annualised except for year end figures)	1.94	1.49	1.58	3.43	2.34	4.43

Notes to the consolidated unaudited financial results

- The consolidated unaudited financial results for the quarter and half year ended September 30, 2024 ("the financial results") of Suraksha Diagnostic Limited (Formerly known as Suraksha Diagnostic Private Limited) ("the Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the group") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) notified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and other accounting principles generally accepted in India and in accordance with Regulation 33 of the SEBI (Listing) Obligations and Disclosure Requirements Regulations, 2015, as amended ("the regulations").
- These financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meeting held on December 20, 2024. The statutory auditors have carried out limited review on these financial results and have issued an unmodified conclusion.
- The figures for the corresponding quarter and half-year ended September 30, 2023 are presented based on the information compiled by the management in accordance with Ind AS and have not been subject to review or audit by the statutory auditors. However, the management has prepared the results for the said periods by applying consistent accounting policies. The requirement of submission of quarterly consolidated financial results is applicable on listing of equity shares of the Holding Company from the quarter ended September 30, 2024. Accordingly, these financial results have been prepared for the first time in compliance with the regulations.
- Subsequent to the quarter and half-year ended September 30, 2024, the Holding Company has completed an Initial Public Offering entirely as offer for sale of 1,91,89,330 equity shares by existing share holders with face value of Rs 2 and listed on both National Stock Exchange (NSE) and Bombay Stock Exchange (BSE) on December 06, 2024.
- The Group is primarily engaged in the business of diagnostic centres for carrying out various pathology and radiology services and as such there are no separate reportable segments as per Ind AS 108 -- Operating Segments.
- The figures for the quarter ended June 30, 2024 have been extracted from the audited special purpose Ind AS Interim Consolidated Financial Statements of the Group prepared for the purpose of inclusion in the offer documents. Further, the figures for the year ended March 31, 2024 have been extracted from the general purpose consolidated financial statements of the Group which were audited by the statutory auditors of the Group.
- Subsequent to the quarter and half-year ended September 30, 2024, 0.0001% Compulsorily Convertible Preference Shares aggregating to 1,62,859 preference shares of par value Rs 100 each were converted into 89,55,761 equity shares of par value of Rs 2 each.
- These financial results are also available on the Holding Company's website (www.surakshanet.com) and on the stock exchange websites (www.bseindia.com and www.nseindia.com).

For and on behalf of Board of Directors of
Suraksha Diagnostic Limited
(Formerly known as Suraksha Diagnostic Private Limited)



S. Somnath Chatterjee
Chairman and Joint Managing Director
DIN: 00137075

Place: Kolkata
Date: December 20, 2024

Suraksha Diagnostic Limited

Head Office: 12/1, Premises No. 02-0327, DG Block, Action Area 1D, New Town, Kolkata - 700156.

E-mail: info@surakshanet.com | Website: www.surakshanet.com

Phone: (033) 66059750 | CIN : U85110WB2005PLC102265

Suraksha Diagnostic Limited (Formerly known as Suraksha Diagnostic Private Limited)
Registered Office : Plot no. DG-12/1, Action Area 1D, Premises no. 02-0327, New Town, Rajarhat, Kolkata 700156, West Bengal, India
(CIN : U85110WB2005PLC102265)
Website : www.surakshanet.com

Consolidated Unaudited Balance Sheet as at September 30, 2024

(Rs in lakhs)

Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited) (refer note 6)
Assets		
Non-current assets		
Property, plant and equipment	13,854.62	13,505.00
Capital work-in-progress	475.35	131.29
Right-of-use assets	7,098.26	7,540.89
Other intangible assets	123.13	107.61
Intangible Assets under Development	49.59	-
Financial assets		
Other financial assets	1,226.93	844.93
Non-current tax assets (net)	49.49	183.10
Other non-current assets	417.90	462.74
Total non-current assets	23,295.27	22,775.56
Current assets		
Inventories	685.40	667.83
Financial assets		
Trade receivables	901.83	887.49
Cash and cash equivalents	202.67	252.00
Bank balances other than cash and cash equivalents	5,464.93	5,250.27
Other financial assets	1,007.55	-
Other current assets	398.76	187.34
Total current assets	8,661.14	7,244.93
Total Assets	31,956.41	30,020.49
Equity and Liabilities		
Equity		
Equity share capital	862.50	690.00
Instruments entirely equity in nature	162.86	162.86
Other equity	18,716.80	17,087.97
Equity attributable to owners of the parent	19,742.16	17,940.83
Non Controlling interest	(62.18)	(26.24)
Total equity	19,679.98	17,914.59
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	386.81	518.31
Lease liabilities	6,711.66	7,030.65
Provisions	151.21	77.13
Deferred tax liabilities (net)	495.23	538.59
Total non-current liabilities	7,744.91	8,164.68
Current liabilities		
Financial liabilities		
Borrowings	296.90	345.35
Lease liabilities	1,151.70	1,153.32
Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	113.87	322.61
- Total outstanding dues other than above micro enterprises and small enterprises	1,260.62	1,116.64
Other financial liabilities	1,211.00	776.78
Other current liabilities	329.26	174.62
Provisions	13.20	-
Current tax liabilities (net)	154.97	51.90
Total current liabilities	4,531.52	3,941.22
Total liabilities	12,276.43	12,105.90
Total equity and liabilities	31,956.41	30,020.49



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Suraksha Clinic & Diagnostics

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Consolidated Unaudited Statement of Cash Flows for the half year ended 30 September 2024

(Rs in lakhs)

Particulars	Period ended September 30, 2024	Period ended September 30, 2023 (refer note 3)
Cash flow from operating activities		
Profit before tax	2,414.61	1,600.15
Adjustments for:		
Depreciation and amortisation expense	1,774.17	1,631.98
Finance costs	434.05	468.52
Interest on loans, deposits and IT refund	(182.54)	(153.66)
Unwinding of security deposit	(16.57)	(15.21)
Loss on sale of property, plant and equipment	25.58	82.75
Provision for credit allowances on security deposits	17.88	-
Provision for credit allowances on receivables	32.27	12.58
Security deposits written off	6.65	-
Bad debts written off	26.78	-
Liabilities/ provisions no longer required written back	(22.96)	-
Operating profit before working capital changes	4,509.92	3,627.11
Changes in operating assets and liabilities		
Adjustments for (Increase) / decrease in operating assets		
Trade receivables	(73.39)	(292.36)
Inventories	(17.57)	83.04
Other financial assets	(946.16)	37.02
Other assets	(211.42)	(185.16)
Adjustments for increase / (decrease) in operating liabilities		
Trade payables	(41.80)	289.61
Other liabilities	880.24	34.19
Other financial liabilities	4.67	(82.07)
Provisions	52.15	34.36
Cash generated from operations	4,156.64	3,545.74
Income tax paid (net)	(428.21)	(375.17)
Net cash flows generated from operating activities (A)	3,728.43	3,170.57
Cash flows from investing activities		
Purchase of property, plant & equipment, other intangible assets and Intangible Asset under Development (including capital work-in-progress, capital advances and capital creditors)	(1,990.93)	(3,053.87)
Proceeds from sale of property, plant & equipment	14.99	130.52
Redemption of deposits with banks	3,980.00	2,807.46
Investments in deposits with banks	(4,706.29)	(1,955.09)
Interest received on bank deposits	180.54	153.66
Net cash flows used in investing activities (B)	(2,521.69)	(1,917.32)
Cash flow from financing activities		
Contribution from non-controlling interests	10.00	-
Repayment of borrowings	(179.95)	(318.99)
Payment of lease liabilities	(1,039.67)	(982.38)
Finance cost paid	(46.45)	(53.53)
Net cash flows used in financing activities (C)	(1,256.07)	(1,354.90)
Net decrease in cash and cash equivalents (A+B+C)	(49.33)	(101.65)
Cash and cash equivalents at the beginning of the period	252.00	216.26
Cash and cash equivalents at the end of the period	202.67	114.61



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