

October 23, 2024

The Secretary Listing Department, BSE Limited, 1 st Floor, Phiroze Jeejeebhoy Towers Dalal Street, Mumbai 400001 Scrip Code: 540975	The Manager, Listing Department, The National Stock Exchange of India Ltd Exchange Plaza, C-1, Block G Bandra Kurla Complex Bandra (East), Mumbai 400051 Scrip Symbol: ASTERDM
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Dear Sir/Madam,

Sub:

- 1. Outcome of Board Meeting held on October 23,2024, pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**
- 2. The unaudited financial results for the quarter and half year ended September 30, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

With reference to the captioned subject, we wish to inform you that:

1. The Meeting of the Board of Directors commenced at 01:45 PM (IST) and concluded at 3:15 PM (IST).
2. The unaudited financial results (standalone and consolidated) of the Company for the quarter and half year ended September 30, 2024, together with the Limited Review Report has been reviewed by the Audit Committee and considered and approved by the Board of Directors, has been enclosed herewith as **Annexure-1**.
3. Publication of the results in the Newspaper is being done as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We regret to inform you that due to system migration on account of change in domain, we encountered unforeseen technical issues that resulted in a delay in filing the unaudited financial results for the quarter and half year ended September 30, 2024.

We would like to emphasize that our company has always maintained the highest standards of compliance with SEBI Regulations and the Companies Act. Despite our diligence, this delay was caused by unavoidable circumstances, and we are working to ensure timely submissions moving forward.

Kindly take the above said information on record as per the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thank you

For **Aster DM Healthcare Limited**

Hemish Purushottam
Company Secretary and Compliance Officer
M. No: A24331

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ASTER DM HEALTHCARE LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Aster DM Healthcare Limited** ("the Company"), which includes interim financial information of DM Healthcare Employees Welfare Trust (the "ESOP trust"), for the quarter and six months ended 30 September 2024 ("Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The unaudited standalone financial results includes the interim financial information of the ESOP trust which have not been reviewed by its auditor whose interim financial information reflect total assets of INR 27.78 crores as at 30 September 2024, total revenue of INR 0.49 and INR 19.53 for the quarter and six months ended 30 September 2024 respectively, total net profit after tax of INR 0.48 crores and INR 17.66 crores for the quarter and six months ended 30 September 2024 respectively, total comprehensive income of INR 0.48 crores and INR 17.66 crores for the quarter and six months ended 30 September 2024 respectively and net cash inflows of INR 15.92 crores for the six months ended 30 September 2024 as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial information are not material to the Company.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No. 008072S)

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Ankit Daga
Partner

(Membership No. 512486)
(UDIN: 24512486BKEPKY1267)

Place: Bengaluru
Date: 23 October 2024

Aster DM Healthcare Limited
CIN : L85110KA2008PLC147259

Registered office : Awfis, 2nd Floor, Renaissance Centra, 27 & 27/1, Mission Road, Sampangiramnagar, Bangalore, Karnataka, India, 560027

Statement of unaudited standalone financial results for the quarter and six months ended 30 September 2024

(Amount in INR crores)

Particulars	Quarter ended			Six months ended		Year ended
	30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
	(Unaudited)					(Audited)
1 Income						
Revenue from operations	604.68	565.62	509.21	1,170.30	966.44	2,036.50
Other income	46.74	5,619.51	20.48	5,666.25	31.97	49.02
Total income	651.42	6,185.13	529.69	6,836.55	998.41	2,085.52
2 Expenses						
Purchase of medicines and consumables	117.68	113.12	107.60	230.80	209.22	418.10
Changes in inventories	(3.29)	(0.79)	(3.31)	(4.08)	(9.10)	(9.27)
Professional fees to consultant doctors	134.17	129.49	114.77	263.66	219.26	470.38
Laboratory outsourcing charges	20.67	17.41	17.15	38.08	31.74	68.16
Employee benefits expenses	96.75	96.22	83.43	192.97	155.76	318.36
Finance costs	19.34	21.43	20.72	40.77	36.36	78.37
Depreciation and amortisation expenses	36.57	34.64	29.13	71.21	55.18	121.38
Other expenses	109.70	108.82	103.51	218.52	190.48	410.69
Total expenses	531.59	520.34	473.00	1,051.93	888.90	1,876.17
3 Profit before exceptional items and tax (1-2)	119.83	5,664.79	56.69	5,784.62	109.51	209.35
4 Exceptional items (refer Note 5)	-	372.70	-	372.70	-	-
5 Profit before tax (3+4)	119.83	6,037.49	56.69	6,157.32	109.51	209.35
6 Tax expense / (benefit)						
Current tax	27.43	21.85	14.46	49.28	14.46	-
Deferred tax	2.56	7.40	(16.83)	9.96	(16.83)	52.39
Total tax expense / (benefit)	29.99	29.25	(2.37)	59.24	(2.37)	52.39
7 Profit for the period / year (5-6)	89.84	6,008.24	59.06	6,098.08	111.88	156.96
8 Other comprehensive income for the period / year						
Remeasurement of net defined benefit liability	-	-	-	-	-	(0.85)
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.21
Other comprehensive income, net of taxes	-	-	-	-	-	(0.64)
9 Total comprehensive income (7+8)	89.84	6,008.24	59.06	6,098.08	111.88	156.32
10 Paid-up equity share capital (Face value of INR 10 each)	499.52	499.52	499.52	499.52	499.52	499.52
11 Other equity						2,794.72
12 Earnings per share (Face value of INR 10 each)						
Basic (in INR)	1.80	120.67	1.19	122.46	2.25	3.15
Diluted (in INR)	1.80	120.50	1.19	122.32	2.25	3.15

See accompanying notes to the statement of unaudited standalone financial results

Aster DM Healthcare Limited

CIN : L85110KA2008PLC147259

Registered office : Awfis, 2nd Floor, Renaissance Centra, 27 & 27/1, Mission Road, Sampangiramnagar, Bangalore, Karnataka, India, 560027

Statement of unaudited standalone balance sheet as at 30 September 2024

(Amount in INR crores)

Particulars		As at	
		30 September 2024 (Unaudited)	31 March 2024 (Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	962.79	957.08
	Right-of-use assets	749.10	373.84
	Capital work-in-progress	73.67	38.70
	Other intangible assets	1.55	1.94
	Intangible assets under development	-	0.15
	Financial assets		
	Investments	720.23	719.68
	Loans	500.97	454.95
	Other financial assets	85.35	85.95
	Income tax assets (net)	67.34	84.78
	Other non-current assets	31.86	50.82
	Total non-current assets	3,192.86	2,767.89
2	Current assets		
	Inventories	47.63	43.55
	Financial assets		
	Investments	-	1,455.87
	Trade receivables	149.19	127.55
	Cash and cash equivalents	830.81	27.72
	Bank balances other than cash and cash equivalents above	613.83	7.13
	Other financial assets	105.49	80.89
	Other current assets	40.64	27.13
	Total current assets	1,787.59	1,769.84
	TOTAL ASSETS	4,980.45	4,537.73
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	499.52	499.52
	Other equity	2,924.73	2,794.72
	Total equity	3,424.25	3,294.24
2	Non-current liabilities		
	Financial liabilities		
	Borrowings	230.77	251.21
	Lease liabilities	792.67	440.47
	Provisions	14.52	10.71
	Deferred tax liabilities (net)	54.81	44.85
	Other non-current liabilities	37.48	32.45
	Total non-current liabilities	1,130.25	779.69
3	Current liabilities		
	Financial liabilities		
	Borrowings	76.38	135.43
	Lease liabilities	16.05	14.22
	Trade payables		
	- Total outstanding dues of micro and small enterprises	7.97	5.52
	- Total outstanding dues of creditors other than micro and small enterprises	242.88	219.00
	Other financial liabilities	41.79	49.86
	Other current liabilities	39.30	38.19
	Provisions	1.58	1.58
	Total current liabilities	425.95	463.80
	TOTAL EQUITY AND LIABILITIES	4,980.45	4,537.73

See accompanying notes to the statement of unaudited standalone financial results

Aster DM Healthcare Limited
CIN : L85110KA2008PLC147259

Registered office : Awfis, 2nd Floor, Renaissance Centra, 27 & 27/1, Mission Road, Sampangiramnagar, Bangalore, Karnataka, India, 560027

Statement of unaudited standalone cash flows for the six months ended 30 September 2024

(Amount in INR crores)

Particulars	For the six months ended 30 September 2024 (Unaudited)	For the six months ended 30 September 2023 (Unaudited)
Cash flows from operating activities		
Profit before tax for the period	6,157.32	109.51
<i>Adjustments for non cash and non operating items :</i>		
Depreciation and amortisation expenses	71.21	55.18
Finance costs	40.77	36.36
Dividend on non-current investments	(5,577.90)	(7.88)
Profit on sale of investment	(381.12)	-
Interest income and other non-operating income	(76.73)	(20.61)
Allowances for credit losses on financial assets	4.30	2.07
Equity settled share based payment expenses	5.09	2.51
Loss on sale of property, plant and equipment (net)	0.08	0.32
Intangible assets under development written off	0.15	-
Operating cash flows before movements in working capital	243.17	177.46
Working capital adjustments :		
Changes in trade receivables	(25.94)	(35.39)
Changes in inventories	(4.08)	(9.10)
Changes in other financial assets	(3.85)	14.71
Changes in other assets	(14.38)	-
Changes in trade payables	26.33	28.69
Changes in provisions	3.81	2.37
Changes in other financial liabilities	1.53	6.27
Changes in other liabilities	0.11	-
Cash generated from operating activities	226.70	185.01
Taxes paid, net of refund received	(31.84)	(15.79)
Net cash generated from operating activities (A)	194.86	169.22
Cash flows from investing activities		
Movement in other bank balances and restricted deposits	(606.70)	(0.43)
Redemption of/(Investment in) subsidiaries (net)	1,828.02	(28.65)
Investments in mutual funds (net)	8.42	-
Interest received	32.05	0.34
Dividend received	5,577.90	7.88
Payment to acquire intangible assets	(0.15)	(0.65)
Payment to acquire property, plant and equipment (including capital work-in-progress)	(68.68)	(100.54)
Loan to subsidiary and associate (net of loan repayment)	(46.02)	(57.22)
Proceeds on sale of property, plant and equipment	0.87	0.31
Net cash generated from / (used in) investing activities (B)	6,725.71	(178.96)
Cash flows from financing activities		
Proceeds from issue of equity share capital	1.74	-
Payment of lease liabilities	(47.36)	(56.89)
Finance cost	(17.33)	(18.64)
Dividend Paid	(5,974.90)	-
Long term secured loans availed	16.35	78.82
Long term secured loans repaid	(28.45)	(17.93)
Current borrowings (repaid)/availed, net	(67.53)	8.07
Net cash used in financing activities (C)	(6,117.48)	(6.57)
Net increase in cash and cash equivalents (A+B+C)	803.09	(16.31)
Cash and cash equivalents at the beginning of the period	27.72	24.38
Cash and cash equivalents at the end of the period	830.81	8.07

Components of cash and cash equivalents

Particulars	For the six months ended 30 September 2024 (Unaudited)	For the six months ended 30 September 2023 (Unaudited)
Cash and cash equivalents comprises of :		
a) Cash on hand	1.24	2.01
b) Balance with banks	829.52	5.60
c) Cash /Cheques- in transit	0.05	0.46
Total cash and cash equivalents	830.81	8.07

Changes in liabilities arising from financing activities for the six months ended 30 September 2024

Particulars	As at		Movement during the period				As at 30 September 2024
	01 April 2024		Cash inflows	Cash outflows	Additions	Finance costs	
Borrowings (Current and Non-current) including interest	387.16		16.35	(113.31)	-	17.33	307.53
Lease liabilities	454.69		-	(47.36)	377.93	23.46	808.72
Total	841.85		16.35	(160.67)	377.93	40.79	1,116.25

Changes in liabilities arising from financing activities for the six months ended 30 September 2023

Particulars	As at		Movement during the period				As at 30 September 2023
	01 April 2023		Cash inflows	Cash outflows	Additions	Finance costs	
Borrowings (Current and Non-current) including interest	339.98		86.89	(36.57)	-	18.64	408.94
Lease liabilities	357.29		-	(56.89)	-	155.22	455.62
Total	697.27		86.89	(93.46)	-	173.86	864.56

Note : The above statement of unaudited standalone cash flows has been prepared under the 'Indirect method' as set out in Ind AS 7, 'Statement of Cash Flows'.

Aster DM Healthcare Limited

CIN : L85110KA2008PLC147259

Registered office : Awfis, 2nd Floor, Renaissance Centra, 27 & 27/1, Mission Road, Sampangiramnagar, Bangalore, Karnataka, India, 560027

Notes to the statement of unaudited standalone financial results:

- 1) The Statement of unaudited standalone financial results ('the Statement') of Aster DM Healthcare Limited ('the Company') which includes the ESOP Trust for the quarter ended and six months ended 30 September 2024 has been reviewed by the Audit Committee and approved by the Board of Directors on 23 October 2024. The Statement has been subjected to limited review by Deloitte Haskins & Sells, the statutory auditor of the Company. The report of the statutory auditor is unmodified.
- 2) The Statement has been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- 3) In accordance with Ind AS 108, Operating Segments, segment information has been provided in the statement of unaudited consolidated financial results of the Company and therefore no separate disclosure on segment information is given in the statement of unaudited standalone financial results.
- 4) During the quarter and six month ended 30 September 2024, the Nomination and Remuneration Committee of the Company approved the grant of 777,208 options (exercise price ranging from INR 10.00 to INR 263.00) to the employees of the Company under the Aster DM Healthcare Limited Employees Stock Option Plan 2013.
- 5) The Company concluded the separation of its Gulf Cooperation Council ('GCC') business on 03 April 2024. Pursuant to the sale of GCC business, the Company received INR 5,569.96 crores as dividend from Affinity Holdings Private Limited ("Affinity"), a subsidiary in Mauritius. Affinity also redeemed the preference shares held by the Company for an amount of INR 1,828.52 crores. The redemption of preference shares resulted in a gain of INR 372.70 crores for the Company. The same has been presented as 'exceptional item' in the Statement.
- 6) Statement of unaudited standalone financial results are available for perusal at the website of the Company and the stock exchanges.

For and on behalf of the Board of Directors of

Aster DM Healthcare Limited

CIN : L85110KA2008PLC147259

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Chairman and Managing Director

DIN 00159403

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23 October 2024

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ASTER DM HEALTHCARE LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Aster DM Healthcare Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net loss after tax and total comprehensive loss of its associates and joint venture for the quarter and six months ended 30 September 2024 ("Statement") which includes the financial information of DM Healthcare Employees Welfare Trust (the "ESOP trust") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 Companies Act, 2013 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. The Statement includes the results of the entities as provided in Annexure 1.
5. Based on our review conducted and procedures performed 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 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.

Deloitte Haskins & Sells

6. The unaudited consolidated financial results includes the interim financial information of 73 subsidiaries and ESOP trust which have not been reviewed by their auditors, whose interim financial information reflect total assets of INR 517.22 crores as at 30 September 2024, total revenue of INR 91.78 crores and INR 275.95 crores for the quarter and six months ended 30 September 2024 respectively, total loss after tax of INR 9.27 crores and INR 6.96 crores for the quarter and six months ended 30 September 2024 respectively, total comprehensive loss of INR 9.64 crores and INR 6.96 crores for the quarter and six months ended 30 September 2024 respectively and net cash inflows of INR 15.02 crores for the six months ended 30 September 2024, as considered in the Statement. The unaudited consolidated financial results also include the Group's share of net loss after tax of INR 2.90 crores and INR 5.31 crores for the quarter and six months ended 30 September 2024 respectively and total comprehensive loss of INR 2.90 crores and INR 5.31 crores for the quarter and six months ended 30 September 2024 respectively, as considered in the Statement, in respect of 8 associates and 1 joint venture based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No. 008072S)

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Ankit Daga
Partner
(Membership No. 512486)
(UDIN: 24512486BKEPKZ6971)

Place: Bengaluru
Date: 23 October 2024

Deloitte Haskins & Sells

Annexure 1 – List of entities included in the Consolidated Financial Results

I. Continuing Operations

S.No	Entity	Relationship	Country of incorporation
1	Aster DM Healthcare Limited	Parent	India
2	DM Med City Hospitals (India) Private Limited	Wholly owned Subsidiary	India
3	Ambady Infrastructure Private Limited	Wholly owned Subsidiary	India
4	Aster DM Healthcare (Trivandrum) Private Limited	Wholly owned Subsidiary	India
5	Sri Sainatha Multispeciality Hospitals Private Limited	Wholly owned Subsidiary	India
6	Aster Clinical Lab LLP	Wholly owned Subsidiary	India
7	DM Healthcare Employees Welfare Trust	Wholly owned Subsidiary	India
8	Affinity Holdings Private Limited	Wholly owned Subsidiary	Mauritius
9	Malabar Institute of Medical Sciences Limited	Subsidiary	India
10	Dr. Ramesh Cardiac and Multispeciality Hospitals Private Limited	Subsidiary	India
11	Prerana Hospital Limited	Subsidiary	India
12	Hindustan Pharma Distributors Private Limited	Subsidiary	India
13	EMED Human Resources India Private Limited	Step down Subsidiary	India
14	Ezhimala Infrastructure LLP	Step down Subsidiary	India
15	Warseps Healthcare LLP	Step down Subsidiary	India
16	Sanghamitra Hospitals Private Limited	Step down Subsidiary	India
17	Aster Ramesh Duhita LLP	Step down Subsidiary	India
18	Komali Fertility Centre LLP (earlier Ramesh Fertility Centre LLP)	Step down Subsidiary	India
19	Komali Fertility Centre LLP Ongole	Step down Subsidiary	India
20	Adiran IB Healthcare Private Limited	Step down Subsidiary	India
21	Cantown Infra Developers LLP	Step down Subsidiary	India
22	Aasraya Healthcare LLP	Step down Subsidiary w.e.f. 27 February 2024	India
23	MIMS Infrastructure and Properties Private Limited	Associates	India
24	Alfaone Medicals Private Limited	Associates	India
25	Alfaone Retail Pharmacies Private Limited	Associates	India
26	Mindriot Research and Innovation Foundation	Associates	India

Deloitte Haskins & Sells

II. Discontinuing Operations*

S.No	Entity	Relationship	Country of incorporation
1	Aster Shared Services Centre Private Limited	Step down Subsidiary w.e.f. 8 November 2023	India
2	Aster Caribbean Holdings Limited	Step down Subsidiary	Cayman Island
3	Aster Cayman Hospital Limited	Step down Subsidiary	Cayman Island
4	Aster DM Healthcare FZC	Step down Subsidiary	UAE
5	Aster Hospital Sonapur LLC	Step down Subsidiary	UAE
6	Radiant Healthcare LLC	Step down Subsidiary	UAE
7	Aster Day Surgery Centre LLC	Step down Subsidiary	UAE
8	DM Healthcare (LLC)	Step down Subsidiary	UAE
9	Wahat Al Aman Home Health Care LLC	Step down Subsidiary	UAE
10	Aster Grace Nursing and Physiotherapy LLC	Step down Subsidiary	UAE
11	Aster Pharmacies Group LLC	Step down Subsidiary	UAE
12	New Aster Pharmacy DMCC	Step down Subsidiary	UAE
13	Aster DCC Pharmacy LLC	Step down Subsidiary	UAE
14	Aster Al Shafar Pharmacies Group LLC	Step down Subsidiary	UAE
15	Rafa Pharmacy LLC	Step down Subsidiary	UAE
16	Aster Pharmacy LLC, AUH	Step down Subsidiary	UAE
17	Med Shop Drugs Store LLC	Step down Subsidiary	UAE
18	Alfa Drug Store LLC	Step down Subsidiary	UAE
19	Alfa One Drug Store LLC	Step down Subsidiary	UAE
20	Alfaone FZ-LLC	Step down Subsidiary	UAE
21	DM Pharmacies LLC	Step down Subsidiary	UAE
22	Aster Opticals LLC	Step down Subsidiary	UAE
23	Medcare Hospital (LLC)	Step down Subsidiary	UAE
24	Premium Healthcare Limited	Step down Subsidiary	UAE
25	Dr. Moopens Healthcare Management Services LLC	Step down Subsidiary	UAE
26	Eurohealth Systems FZ LLC	Step down Subsidiary	UAE
27	Al Rafa Investments Limited	Step down Subsidiary	UAE
28	Al Rafa Holdings Limited	Step down Subsidiary	UAE
29	Alfa Investments Limited	Step down Subsidiary	UAE
30	Active Holdings Limited	Step down Subsidiary	UAE
31	Al Rafa Medical Centre LLC	Step down Subsidiary	UAE
32	Dar Al Shifa Medical Centre LLC	Step down Subsidiary	UAE
33	Aster Primary Care LLC	Step down Subsidiary	UAE
34	Modern Dar Al Shifa Pharmacy LLC	Step down Subsidiary	UAE
35	Harley Street LLC	Step down Subsidiary	UAE
36	Harley Street Pharmacy LLC	Step down Subsidiary	UAE
37	Harley Street Medical Centre LLC	Step down Subsidiary	UAE

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S.No	Entity	Relationship	Country of incorporation
38	Harley Street Dental LLC	Step down Subsidiary	UAE
39	Grand Optics LLC	Step down Subsidiary	UAE
40	Zahrat Al Shefa Medical Center LLC	Step down Subsidiary	UAE
41	Samary Pharmacy LLC	Step down Subsidiary	UAE
42	Metro Meds Pharmacy LLC	Step down Subsidiary	UAE
43	Metro Medical Center LLC	Step down Subsidiary	UAE
44	Symphony Healthcare Management Services LLC	Step down Subsidiary	UAE
45	E-Care International Medical Billing Services Co. LLC	Step down Subsidiary	UAE
46	Al Shafar Pharmacy LLC, AUH	Step down Subsidiary	UAE
47	Aster Medical Centre LLC	Step down Subsidiary	UAE
48	Zest Wellness Pharmacy LLC	Step down Subsidiary	UAE
49	Skin III Ltd	Step down Subsidiary	UAE
50	Lunettes (House of Quality Optics) LLC	Step down Subsidiary w.e.f 1 January 2024	UAE
51	Al Raffah Hospital LLC	Step down Subsidiary	Oman
52	Al Raffah Pharmacies Group LLC	Step down Subsidiary	Oman
53	Oman Al Khair Hospital LLC	Step down Subsidiary	Oman
54	Dr. Moopen's Healthcare Management Services WLL	Step down Subsidiary	Qatar
55	Welcare Polyclinic W.L.L	Step down Subsidiary	Qatar
56	Dr. Moopens Aster Hospital WLL	Step down Subsidiary	Qatar
57	Sanad Al Rahma for Medical Care LLC	Step down Subsidiary	Kingdom of Saudi Arabia
58	Aster DM Healthcare WLL (earlier Aster DM Healthcare SPC)	Step down Subsidiary	Bahrain
59	Orange Pharmacies LLC	Step down Subsidiary	Jordan
60	Aries Holdings FZC	Associates	UAE
61	AAQ Healthcare Investments LLC	Associates	UAE
62	Aries Investments LLC	Associates	UAE
63	Al Mutamaizah Medcare Healthcare Investment Co. LLC	Associates	UAE
64	Aster Arabia trading Company	Joint Venture	UAE

*Disposed off as discontinued operations with effective from 03 April 2024.

Aster DM Healthcare Limited
CIN : L85110KA2008PLC147259

Registered office : Awfis, 2nd Floor, Renaissance Centra, 27 & 27/1, Mission Road, Sampangirannagar, Bangalore, Karnataka, India, 560027

Statement of unaudited consolidated financial results for the quarter and six months ended 30 September 2024

(Amount in INR crores)

Particulars	Quarter ended			Six months ended		Year ended
	30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
	(Unaudited)					(Audited)
Continuing operations						
1 Income						
Revenue from operations	1,086.44	1,001.87	929.43	2,088.31	1,770.64	3,698.90
Other income	35.24	48.72	3.78	83.96	11.57	24.85
Total income	1,121.68	1,050.59	933.21	2,172.27	1,782.21	3,723.75
2 Expenses						
Purchase of medicines and consumables	244.66	225.29	246.07	469.95	467.72	927.50
Changes in inventories	(7.18)	3.32	(9.82)	(3.86)	(12.80)	(11.63)
Professional fees to consultant doctors	235.89	225.91	198.65	461.80	382.92	815.62
Laboratory outsourcing charges	8.97	5.60	2.25	14.57	9.71	24.07
Employee benefits expense	193.35	190.44	172.12	383.79	327.78	675.93
Finance costs	31.46	29.15	30.19	60.61	55.16	110.30
Depreciation and amortisation expenses	62.27	60.41	54.42	122.68	105.10	219.97
Other expenses	191.01	187.77	175.16	378.78	328.39	689.46
Total expenses	960.43	927.89	869.04	1,888.32	1,663.98	3,451.22
3 Profit before share of profit of equity accounted investees and tax (1-2)	161.25	122.70	64.17	283.95	118.24	272.53
4 Share of loss of equity accounted investees	(2.60)	(2.71)	(2.90)	(5.31)	(5.96)	(11.34)
5 Profit before tax (3+4)	158.65	119.99	61.27	278.64	112.28	261.19
6 Tax expense						
Current tax	47.04	30.43	24.58	77.47	30.24	33.33
Current tax for earlier years	(0.54)	-	(0.20)	(0.54)	(0.20)	(0.93)
Deferred tax	6.39	8.56	(16.00)	14.95	(15.34)	24.11
Total tax expense	52.89	38.99	8.38	91.88	14.70	56.51
7 Profit for the period/ year from continuing operations (5-6)	105.76	81.00	52.89	186.76	97.58	204.68
8 Discontinued operations						
(a) Profit/ (loss) before tax from discontinued operations (Refer Note 5)	-	(76.89)	(66.44)	(76.89)	(44.19)	69.11
(b) Tax expense of discontinued operations (Refer Note 5)	-	-	(1.79)	-	(48.87)	(62.23)
(c) Gain on disposal of business operations	-	5,148.09	-	5,148.09	-	-
Profit/ (loss) after tax from discontinued operations	-	5,071.20	(68.23)	5,071.20	(93.06)	6.88
9 Profit/(loss) for the period/ year (7+8)	105.76	5,152.20	(15.34)	5,257.96	4.52	211.56
10 Other comprehensive income/ (loss) for the period/ year						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Remeasurement of net defined benefit liability	-	-	-	-	-	13.89
Income tax on items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	(1.48)
<i>Items that will be reclassified subsequently to profit or loss</i>						
Exchange difference in translating financial statements of foreign operations	(0.09)	0.02	40.83	(0.07)	36.96	44.22
Income tax on items that will be reclassified subsequently to profit or loss	-	-	(12.75)	-	(11.54)	(10.21)
Other comprehensive income/ (loss), net of taxes	(0.09)	0.02	28.08	(0.07)	25.42	46.42
11 Total comprehensive income/ (loss) (9+10)	105.67	5,152.22	12.74	5,257.89	29.94	257.98
12 Profit attributable to :						
Owners of the Company	96.84	5,145.18	(30.80)	5,242.02	(25.89)	129.28
Non-controlling interests	8.92	7.02	15.46	15.94	30.41	82.28
Profit for the period/ year	105.76	5,152.20	(15.34)	5,257.96	4.52	211.56
13 Other comprehensive income/ (loss) attributable to :						
Owners of the Company	(0.09)	0.02	24.35	(0.07)	22.03	42.61
Non-controlling interests	-	-	3.73	-	3.39	3.81
Other comprehensive income/ (loss) for the period/ year	(0.09)	0.02	28.08	(0.07)	25.42	46.42
14 Total comprehensive income attributable to :						
Owners of the Company	96.75	5,145.20	(6.45)	5,241.95	(3.86)	171.89
Non-controlling interests	8.92	7.02	19.19	15.94	33.80	86.09
Total comprehensive income for the period/ year	105.67	5,152.22	12.74	5,257.89	29.94	257.98
15 Paid-up equity share capital (Face value of INR 10 each)	499.52	499.52	499.52	499.52	499.52	499.52
16 Other equity						4,060.27
17 Earnings per share (Face value of INR 10 each) from						Annualised
Continuing operations (INR)						
Basic	1.94	1.49	0.94	3.43	1.76	3.60
Diluted	1.94	1.48	0.94	3.43	1.76	3.60
Discontinued Operations (INR)						
Basic	-	101.85	(1.56)	101.84	(2.28)	(1.00)
Diluted	-	101.71	(1.56)	101.72	(2.28)	(1.00)
Continuing & Discontinued Operations (INR)						
Basic	1.94	103.34	(0.62)	105.27	(0.52)	2.60
Diluted	1.94	103.19	(0.62)	105.15	(0.52)	2.60

See accompanying notes to the statement of unaudited consolidated financial results

Aster DM Healthcare Limited

CIN : L85110KA2008PLC147259

Registered office : Awfis, 2nd Floor, Renaissance Centra, 27 & 27/1, Mission Road, Sampangiramnagar, Bangalore, Karnataka, India, 560027

Statement of unaudited consolidated balance sheet as at 30 September 2024

(Amount in INR crores)

Particulars		As at	
		30 September 2024 (Unaudited)	31 March 2024 (Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	2,303.53	2,272.09
	Right-of-use assets	1,267.45	607.80
	Capital work-in-progress	230.66	170.06
	Goodwill	264.12	264.12
	Other intangible assets	25.82	31.22
	Intangible asset under development	5.60	0.16
	Financial assets		
	Investments	22.15	13.74
	Loans	182.71	166.90
	Other financial assets	119.69	103.64
	Income tax assets	95.19	112.35
	Deferred tax assets	6.99	8.65
	Other non-current assets	65.87	75.28
	Total non-current assets	4,589.78	3,826.01
2	Current assets		
	Inventories	114.35	110.52
	Financial assets		
	Investments	1.42	3.30
	Trade receivables	262.33	233.35
	Cash and cash equivalents	914.57	82.23
	Bank balances other than cash and cash equivalents above	662.17	30.42
	Other financial assets	61.04	39.91
	Other current assets	81.94	65.28
	Assets classified as held for sale	-	13,600.29
	Total current assets	2,097.82	14,165.30
	TOTAL ASSETS	6,687.60	17,991.31
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	499.52	499.52
	Other equity	2,935.95	4,060.27
	Total equity attributable to owners of the Company	3,435.47	4,559.79
2	Non-controlling interests	166.03	470.32
	Total equity	3,601.50	5,030.11
3	Non-current liabilities		
	Financial liabilities		
	Borrowings	424.43	446.08
	Lease liabilities	1,321.86	690.40
	Other financial liabilities	4.72	206.62
	Provisions	38.43	33.11
	Deferred tax liabilities	153.94	247.63
	Other non-current liabilities	53.17	49.10
	Total non-current liabilities	1,996.55	1,672.94
4	Current liabilities		
	Financial liabilities		
	Borrowings	166.11	223.24
	Lease liabilities	27.87	24.03
	Trade payables		
	- Total outstanding dues of micro and small enterprises	23.99	16.37
	- Total outstanding dues of creditors other than micro and small enterprises	487.57	442.33
	Other financial liabilities	306.53	98.60
	Other current liabilities	70.84	60.90
	Provisions	4.95	4.95
	Income tax liabilities	1.69	0.82
	Liabilities directly associated with assets classified as held for sale	-	10,417.02
	Total current liabilities	1,089.55	11,288.26
	TOTAL EQUITY AND LIABILITIES	6,687.60	17,991.31

See accompanying notes to the statement of unaudited consolidated financial results

Aster DM Healthcare Limited

CIN : L85110KA2008PLC147259

Registered office : Awfis, 2nd Floor, Renaissance Centra, 27 & 27/1, Mission Road, Sampangiramnagar, Bangalore, Karnataka, India, 560027

Statement of unaudited consolidated cash flow for the six months ended 30 September 2024

(Amount in INR crores)

Particulars	For the six months ended 30 September 2024 (Unaudited)	For the six months ended 30 September 2023 (Unaudited)
Cash flows from operating activities		
Profit before tax from Continuing Operations	278.64	112.28
Profit/(Loss) before tax from Discontinued Operations	5,071.20	(44.19)
<i>Adjustments for</i>		
Depreciation and amortisation	128.52	444.62
Fair value loss on derivatives	5.40	3.83
(Profit)/loss on sale of property, plant and equipment	0.48	0.58
Allowance for credit loss on financial assets, including exceptional items	5.20	126.22
Profit on sale of investment	(8.47)	(0.08)
Equity settled share based payment expenses	5.09	3.63
Share of loss of equity accounted investees	5.31	14.61
Finance costs	63.76	200.83
Interest and other non operating income	(69.44)	(1.05)
Intangible assets under development written off	0.15	-
Gain on disposal of business operations	(5,148.09)	-
Operating profit before working capital changes	337.75	861.28
<i>Working capital changes</i>		
Changes in inventories	(3.83)	(185.76)
Changes in trade receivable	(34.18)	(118.95)
Changes in other financial assets and other assets	(50.56)	(17.23)
Changes in other financial liabilities, trade payables, provisions and other liabilities	11.29	333.09
Cash generated from operations	260.47	872.43
Income tax paid, net	(58.88)	(54.27)
Net cash generated from operating activities (A)	201.59	818.16
Cash flows from investing activities		
Acquisition of property, plant and equipment and capital work-in-progress	(164.44)	(357.74)
Acquisition of other intangible assets	(5.76)	(11.53)
Proceeds from disposal of property, plant and equipment	1.17	(0.58)
Proceeds from sale of discontinued Operations	7,563.16	-
Interest received	30.32	0.57
Redemption of / (Investment) in mutual fund (net)	10.35	8.09
Investments/ loans given to related parties	(29.53)	(58.38)
Proceeds from sale of investment	-	0.08
Movement in other bank balances and restricted deposits	(631.75)	-
Net cash generated from / (used in) investing activities (B)	6,773.52	(419.49)
Cash flows from financing activities		
Proceeds from issue of equity share capital	1.74	-
Non-current borrowings availed	58.31	79.58
Non-current borrowings repaid	(68.48)	(213.35)
Current borrowings movement, (net)	(68.61)	195.41
Acquisition of non-controlling interest	-	(36.28)
Lease payments	(63.27)	(248.06)
Acquisition of subsidiary, net of cash and cash equivalents acquired	4.02	-
Dividend paid to non-controlling interest	(1.59)	(17.92)
Dividend paid	(5,974.90)	-
Finance charges paid	(29.92)	(100.66)
Net cash used in financing activities (C)	(6,142.70)	(341.28)
Net increase in cash and cash equivalents (A+B+C)	832.41	57.39
Cash and cash equivalents at the beginning of the period*	82.23	365.07
Effect of exchange rate changes on cash and cash equivalents	(0.07)	4.35
Cash and cash equivalents at the end of the period*	914.57	426.81

* Cash and cash equivalents includes bank overdrafts that are repayable on demand and form an integral part of Group's cash management.

See accompanying notes to the statement of unaudited consolidated financial results

Components of cash and cash equivalents

Particulars	As at 30 September 2024 (Unaudited)	As at 30 September 2023 (Unaudited)
Cash and cash equivalents comprises of :		
a) Cash on hand	4.18	26.17
b) Balance with banks	910.07	408.19
c) Cash-in-transit / cheques in hand	0.32	-
	914.57	434.36
Book overdraft	-	(7.55)
Total cash and cash equivalents	914.57	426.81

Aster DM Healthcare Limited

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Changes in financial liabilities arising from financing activities

Particulars	As at	Cash changes		Non-cash changes			As at
	01 April 2024	Cash inflows	Cash outflows	Addition	Foreign exchange Movement	Finance cost	30 September 2024
Borrowings (Current and Non-current) including interest	669.32	58.31	(167.01)	-	-	29.70	590.32
Lease liabilities	714.43	-	(63.27)	658.30	-	40.27	1,349.73
Total	1,383.75	58.31	(230.28)	658.30	-	69.97	1,940.05

Particulars	As at	Cash changes		Non-cash changes			As at
	01 April 2023	Cash inflows	Cash outflows	Addition	Foreign exchange Movement	Finance cost	30 September 2023
Borrowings (Current and Non-current) including interest	2,287.48	274.99	(243.27)	-	20.54	29.92	2,369.66
Lease liabilities	3,412.82	-	(248.06)	324.48	35.82	100.41	3,625.47
Total	5,700.30	274.99	(491.33)	324.48	56.36	130.33	5,995.13

Note : The above statement of cash flows has been prepared under the 'Indirect method' as set out in Ind AS 7, 'Statement of Cash Flows'.
See accompanying notes to the statement of unaudited consolidated financial results

Aster DM Healthcare Limited

CIN : L85110KA2008PLC147259

Registered office : Awfis, 2nd Floor, Renaissance Centra, 27 & 27/1, Mission Road, Sampangirannagar, Bangalore, Karnataka, India, 560027

Segment details of unaudited consolidated financial results for the quarter and six months ended 30 September 2024

(Amount in INR crores)

Particulars	Quarter ended			Six months ended		Year ended
	30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
	(Unaudited)					(Audited)
1 Segment revenue						
Hospitals	1,053.31	1,004.14	1,987.51	2,057.45	3,865.35	8,104.59
Clinics	8.40	30.36	601.39	38.76	1,204.91	2,681.06
Wholesale Pharmacies*	23.30	49.22	713.75	72.52	1,438.30	3,143.02
Others	1.43	2.03	13.98	3.46	23.44	49.50
Total	1,086.44	1,085.75	3,316.63	2,172.19	6,532.00	13,978.17
2 Segment results before tax and interest						
Hospitals	207.29	150.16	115.62	357.45	298.63	914.65
Clinics	(0.43)	(0.29)	40.10	(0.72)	92.33	271.03
Wholesale Pharmacies*	(9.85)	(7.61)	52.93	(17.46)	96.71	267.79
Others	(5.79)	(4.86)	0.42	(10.65)	0.90	0.32
Total	191.22	137.40	209.07	328.62	488.57	1,453.79
Adjustment :						
Finance cost	(31.46)	(32.30)	(101.94)	(63.76)	(200.83)	(410.76)
Share of (loss) of equity accounted investees	(2.60)	(2.71)	(7.30)	(5.31)	(14.61)	(28.22)
Other unallocable expenditure net of unallocable income	1.49	(59.29)	(104.99)	(57.80)	(205.04)	(684.49)
Gain on disposal of business operations	-	5,148.09	-	5,148.09	-	-
Profit/(Loss) before tax from Continuing and Discontinued Operations	158.65	5,191.19	(5.16)	5,349.84	68.09	330.32
3 Segment assets						
Hospitals	5,402.63	4,583.34	9,762.76	5,402.63	9,762.76	10,526.69
Clinics	36.48	12.19	2,599.78	36.48	2,599.78	2,342.18
Wholesale Pharmacies*	62.88	62.78	2,430.96	62.88	2,430.96	2,571.23
Others	32.77	31.45	23.32	32.77	23.32	28.65
Unallocated	1,152.84	1,753.19	891.53	1,152.84	891.53	2,522.56
Total	6,687.60	6,442.95	15,708.35	6,687.60	15,708.35	17,991.31
4 Segment liabilities						
Hospitals	2,828.65	2,453.17	6,237.84	2,828.65	6,237.84	6,303.70
Clinics	11.40	29.77	1,376.60	11.40	1,376.60	1,457.68
Wholesale Pharmacies*	34.41	33.04	1,477.60	34.41	1,477.60	1,629.71
Unallocated	211.64	332.21	1,807.70	211.64	1,807.70	3,570.11
Total	3,086.10	2,848.19	10,899.74	3,086.10	10,899.74	12,961.20

* includes retail pharmacies and opticals of GCC business

See accompanying notes to the statement of unaudited consolidated financial results

Notes to the statement of unaudited consolidated financial results for the quarter and six months ended 30 September 2024:

- The statement of unaudited consolidated financial results ('the Statement') of Aster DM Healthcare Limited ('the Parent/ Company') and its subsidiaries (together referred to as 'the Group'), ESOP trust and its share of loss in associates and joint venture for the quarter and six months ended 30 September 2024 has been reviewed by the Audit Committee and approved by the Board of Directors on 23 October 2024. The Statement has been subjected to limited review by Deloitte Haskins & Sells, the statutory auditor of the Company. The report of the statutory auditor is unmodified.
- The Statement has been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- During the quarter and six month ended 30 September 2024, the Nomination and Remuneration Committee of the Company approved the grant of 777,208 options (exercise price ranging from INR 10.00 to INR 263.00) to the employees of the Company under the Aster DM Healthcare Limited Employees Stock Option Plan 2013.
- During the quarter and six months ended 30 September 2024, the Group had entered into a lease agreement with Apama Construction and Estates Private Limited to establish a Woman and Children Hospital in Hyderabad, a 300-bedded capacity hospital.

Aster DM Healthcare Limited

CIN : L85110KA2008PLC147259

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Notes to the statement of unaudited consolidated financial results for the quarter and six months ended 30 September 2024 (continued):

- 5) The Group announced the completion of the separation of its Gulf Cooperation Council ('GCC') business on 03 April 2024. As a result, the Company has classified the GCC business as Discontinued Operations in the Statement. The prior period amounts have been accordingly re-presented.

Discontinued Operations include direct expenses, including transaction cost, clearly identifiable to the businesses being discontinued.

The impact of discontinued operations on income, expenses and tax is as under:

Particulars	Quarter ended			Six months ended		Year ended
	30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
	(Unaudited)					(Audited)
Income						
Revenue from operations	-	83.88	2,387.20	83.88	4,761.36	10,279.27
Other income	-	-	4.81	-	6.22	29.41
Total income	-	83.88	2,392.01	83.88	4,767.58	10,308.68
Expenses						
Purchase of medicines and consumables	-	26.65	806.06	26.65	1,660.06	3,485.92
Changes in inventories	-	-	(83.11)	-	(190.29)	(314.26)
Professional fees to consultant doctors	-	11.61	99.09	11.61	201.81	436.63
Laboratory outsourcing charges	-	-	12.06	-	23.55	53.91
Employee benefits expense	-	40.41	957.76	40.41	1,892.91	3,887.85
Finance costs	-	3.15	71.76	3.15	145.67	300.46
Depreciation and amortisation expenses	-	5.84	172.75	5.84	339.52	767.78
Other expenses	-	73.11	363.05	73.11	675.26	1,549.78
Total expenses	-	160.77	2,399.42	160.77	4,748.49	10,168.07
Profit/(loss) before share of profit of equity accounted investees and tax	-	(76.89)	(7.41)	(76.89)	19.08	140.61
Share of loss of equity accounted investees	-	-	(4.40)	-	(8.65)	(16.88)
Exceptional items	-	-	(54.62)	-	(54.62)	(54.62)
Profit/(loss) before tax	-	(76.89)	(66.43)	(76.89)	(44.19)	69.11
Tax expense						
Current tax	-	-	4.80	-	5.54	30.53
Current tax for earlier years	-	-	0.67	-	(0.36)	3.56
Deferred tax	-	-	(3.68)	-	43.69	28.14
Total tax expense	-	-	1.79	-	48.87	62.23
Profit/(loss) for the period/ year from discontinued operations	-	(76.89)	(68.22)	(76.89)	(93.06)	6.88

- 6) Statements of unaudited standalone and consolidated financial results are available for perusal at the website of the Company and the stock exchanges.

For and on behalf of the Board of Directors of

Aster DM Healthcare Limited

CIN : L85110KA2008PLC147259

MANDAYAPURAT
AZAD MOOPEN

Circularly signed by MANDAYAPURATH
AZAD MOOPEN
Date: 2024-10-23 21:07:30 +05'30'

Dr. Azad Moopen

Chairman and Managing Director

DIN 00159403

Dubai

23 October 2024

Aster DM Healthcare Limited
CIN : L85110KA2008PLC147259

Registered office : Awfis, 2nd Floor, Renaissance Centra, 27 & 27/1, Mission Road, Sampangirannagar, Bangalore, Karnataka, India, 560027

Annexure A to statement of unaudited consolidated financial results for the quarter and six months ended 30 September 2024

I. Continuing Operations

SI No	Entity	Relationship	Country of incorporation
1	Aster DM Healthcare Limited	Parent	India
2	DM Med City Hospitals (India) Private Limited	Wholly owned Subsidiary	India
3	Ambady Infrastructure Private Limited	Wholly owned Subsidiary	India
4	Aster DM Healthcare (Trivandrum) Private Limited	Wholly owned Subsidiary	India
5	Sri Sainatha Multispeciality Hospitals Private Limited	Wholly owned Subsidiary	India
6	Aster Clinical Lab LLP	Wholly owned Subsidiary	India
7	DM Healthcare Employees Welfare Trust	Wholly owned Subsidiary	India
8	Affinity Holdings Private Limited	Wholly owned Subsidiary	Mauritius
9	Malabar Institute of Medical Sciences Limited	Subsidiary	India
10	Dr. Ramesh Cardiac and Multispeciality Hospitals Private Limited	Subsidiary	India
11	Prerana Hospital Limited	Subsidiary	India
12	Hindustan Pharma Distributors Private Limited	Subsidiary	India
13	EMED Human Resources India Private Limited	Step down Subsidiary	India
14	Ezhimala Infrastructure LLP	Step down Subsidiary	India
15	Warseps Healthcare LLP	Step down Subsidiary	India
16	Sanghamitra Hospitals Private Limited	Step down Subsidiary	India
17	Aster Ramesh Duhita LLP	Step down Subsidiary	India
18	Komali Fertility Centre LLP (earlier Ramesh Fertility Centre LLP)	Step down Subsidiary	India
19	Komali Fertility Centre LLP Ongole	Step down Subsidiary	India
20	Adiran IB Healthcare Private Limited	Step down Subsidiary	India
21	Cantown Infra Developers LLP	Step down Subsidiary	India
22	Aasraya Healthcare LLP	Step down Subsidiary w.e.f. 27 February 2024	India
23	MIMS Infrastructure and Properties Private Limited	Associates	India
24	Alfaone Medicals Private Limited	Associates	India
25	Alfaone Retail Pharmacies Private Limited	Associates	India
26	Mindriot Research and Innovation Foundation	Associates	India

Aster DM Healthcare Limited
CIN : L85110KA2008PLC147259

Registered office : Awfis, 2nd Floor, Renaissance Centra, 27 & 27/1, Mission Road, Sampangirannagar, Bangalore, Karnataka, India, 560027

Annexure A to statement of unaudited consolidated financial results for the quarter and six months ended 30 September 2024 (continued)

II. Discontinuing Operations*

Sl No	Entity	Relationship	Country of incorporation
27	Aster Shared Services Centre Private Limited	Step down Subsidiary w.e.f. 8 November 2023	India
28	Aster Caribbean Holdings Limited	Step down Subsidiary	Cayman Island
29	Aster Cayman Hospital Limited	Step down Subsidiary	Cayman Island
30	Aster DM Healthcare FZC	Step down Subsidiary	UAE
31	Aster Hospital Sonapur LLC	Step down Subsidiary	UAE
32	Radiant Healthcare LLC	Step down Subsidiary	UAE
33	Aster Day Surgery Centre LLC	Step down Subsidiary	UAE
34	DM Healthcare (LLC)	Step down Subsidiary	UAE
35	Wahat Al Aman Home Health Care LLC	Step down Subsidiary	UAE
36	Aster Grace Nursing and Physiotherapy LLC	Step down Subsidiary	UAE
37	Aster Pharmacies Group LLC	Step down Subsidiary	UAE
38	New Aster Pharmacy DMCC	Step down Subsidiary	UAE
39	Aster DCC Pharmacy LLC	Step down Subsidiary	UAE
40	Aster Al Shafar Pharmacies Group LLC	Step down Subsidiary	UAE
41	Rafa Pharmacy LLC	Step down Subsidiary	UAE
42	Aster Pharmacy LLC, AUH	Step down Subsidiary	UAE
43	Med Shop Drugs Store LLC	Step down Subsidiary	UAE
44	Alfa Drug Store LLC	Step down Subsidiary	UAE
45	Alfa One Drug Store LLC	Step down Subsidiary	UAE
46	Alfaone FZ-LLC	Step down Subsidiary	UAE
47	DM Pharmacies LLC	Step down Subsidiary	UAE
48	Aster Opticals LLC	Step down Subsidiary	UAE
49	Medcare Hospital (LLC)	Step down Subsidiary	UAE
50	Premium Healthcare Limited	Step down Subsidiary	UAE
51	Dr. Moopens Healthcare Management Services LLC	Step down Subsidiary	UAE
52	Eurohealth Systems FZ LLC	Step down Subsidiary	UAE
53	Al Rafa Investments Limited	Step down Subsidiary	UAE
54	Al Rafa Holdings Limited	Step down Subsidiary	UAE
55	Alfa Investments Limited	Step down Subsidiary	UAE
56	Active Holdings Limited	Step down Subsidiary	UAE
57	Al Rafa Medical Centre LLC	Step down Subsidiary	UAE
58	Dar Al Shifa Medical Centre LLC	Step down Subsidiary	UAE
59	Aster Primary Care LLC	Step down Subsidiary	UAE
60	Modern Dar Al Shifa Pharmacy LLC	Step down Subsidiary	UAE
61	Harley Street LLC	Step down Subsidiary	UAE
62	Harley Street Pharmacy LLC	Step down Subsidiary	UAE
63	Harley Street Medical Centre LLC	Step down Subsidiary	UAE
64	Harley Street Dental LLC	Step down Subsidiary	UAE
65	Grand Optics LLC	Step down Subsidiary	UAE
66	Zahrat Al Shefa Medical Center LLC	Step down Subsidiary	UAE
67	Samary Pharmacy LLC	Step down Subsidiary	UAE
68	Metro Meds Pharmacy LLC	Step down Subsidiary	UAE
69	Metro Medical Center LLC	Step down Subsidiary	UAE
70	Symphony Healthcare Management Services LLC	Step down Subsidiary	UAE
71	E-Care International Medical Billing Services Co. LLC	Step down Subsidiary	UAE
72	Al Shafar Pharmacy LLC, AUH	Step down Subsidiary	UAE
73	Aster Medical Centre LLC	Step down Subsidiary	UAE
74	Zest Wellness Pharmacy LLC	Step down Subsidiary	UAE
75	Skin III Ltd	Step down Subsidiary	UAE
76	Lunettes (House of Quality Optics) LLC	Step down Subsidiary w.e.f 1 January 2024	UAE
77	Al Raffah Hospital LLC	Step down Subsidiary	Oman
78	Al Raffah Pharmacies Group LLC	Step down Subsidiary	Oman
79	Oman Al Khair Hospital LLC	Step down Subsidiary	Oman
80	Dr. Moopen's Healthcare Management Services WLL	Step down Subsidiary	Qatar
81	Welcare Polyclinic W.L.L	Step down Subsidiary	Qatar
82	Dr. Moopens Aster Hospital WLL	Step down Subsidiary	Qatar
83	Sanad Al Rahma for Medical Care LLC	Step down Subsidiary	Kingdom of Saudi Arabia
84	Aster DM Healthcare WLL (earlier Aster DM Healthcare SPC)	Step down Subsidiary	Bahrain
85	Orange Pharmacies LLC	Step down Subsidiary	Jordan
86	Aries Holdings FZC	Associates	UAE
87	AAQ Healthcare Investments LLC	Associates	UAE
88	Aries Investments LLC	Associates	UAE
89	Al Mutamaizah Medcare Healthcare Investment Co. LLC	Associates	UAE
90	Aster Arabia trading Company	Joint Venture	UAE

*Disposed off as discontinued operations with effect from 03 April 2024.