

November 10, 2023

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

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

Subject: - Outcome of the Board Meeting held on Friday, November 10, 2023

Dear Sir/Madam,

In furtherance to our intimation dated November 2, 2023, this is to inform you that pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its Meeting held today, i.e., November 10, 2023 has considered and approved the Unaudited Financial Results of the Company, for the quarter and half year ended September 30, 2023 along with the Limited Review Report and noted the Independent Auditors' Review Reports with unmodified opinions on the said quarterly and half yearly financial results.

A copy of the said results along with the Limited Review Report issued by the Statutory Auditors of the company are enclosed herewith for your record.

The Board Meeting commenced at 3:00 P.M and concluded at 4.15 P.M.

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

Thanking You,

For JUPITER LIFE LINE HOSPITALS LIMITED

Suma Upparatti
Company Secretary & Compliance Officer



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

TO THE BOARD OF DIRECTORS OF JUPITER LIFE LINE HOSPITALS LIMITED

We have reviewed the accompanying statement of unaudited financial results of Jupiter Life Line Hospitals Limited for the period ended 30th September 2023. 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 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

10th November, 2023, Mumbai

UDIN : 23032662BGUTE 8823



JUPITER LIFE LINE HOSPITALS LIMITED

CIN: U85100MH2002PLC137908

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 2172 5585 email: info@jupiterhospital.com web: www.Jupiterhospital.com

STATEMENT OF UNAUDITED STADALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Particulars	(Rs in Millions)					
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	quarter ended 30th September 2023	quarter ended 30th June 2023	quarter ended 30th September 2022	Half-year ended 30th September 2023	Half-year ended 30th September 2022	year ended 31st March 2023
Revenue from Operations	2,270.68	2,078.73	1,977.61	4,349.41	3,766.84	7,873.22
Other income	61.72	67.92	24.30	129.64	43.64	132.95
TOTAL INCOME	2,332.40	2,146.65	2,001.91	4,479.05	3,810.48	8,006.17
EXPENSES						
Purchases of Stock-in-Trade	387.24	366.46	351.30	753.70	665.48	1,371.30
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	0.54	(12.54)	(13.41)	(12.00)	(30.97)	(22.30)
Employee benefits expense	375.25	376.15	318.95	751.40	623.72	1,336.24
Finance costs	85.11	82.09	65.91	167.20	131.00	277.12
Depreciation and amortisation expense	76.48	77.54	71.22	154.02	141.53	286.08
Professional Fees	573.34	503.85	435.87	1,077.19	839.97	1,812.64
Other expenses	346.32	333.45	316.44	679.77	611.60	1,335.02
TOTAL EXPENSES	1,844.28	1,727.00	1,546.28	3,571.28	2,982.33	6,396.10
Profit before exceptional items and tax	488.12	419.65	455.63	907.77	828.15	1,610.07
Exceptional items [net credit/ (charge)]	(7.70)	(13.60)	-	(21.30)	-	(21.25)
Profit before tax	480.42	406.05	455.63	886.47	828.15	1,588.82
Tax expenses						
Current tax	119.11	101.65	94.75	220.76	95.66	516.68
Adjustments in respect of current income tax of previous year	117.67	102.08	151.86	219.75	280.10	556.86
MAT Credit Entitlement	-	-	(49.07)	-	(49.46)	4.32
Deferred tax credit/(charge)	1.44	(0.43)	(10.76)	-	(139.00)	(47.54)
PROFIT FOR THE PERIOD (A)	361.31	304.40	360.88	665.71	732.49	1,072.14
OTHER COMPREHENSIVE INCOME						
OTHER COMPREHENSIVE INCOME FOR THE PERIOD (B)	0.30	21.25	-	21.55	-	6.67
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)	361.61	325.65	360.88	687.26	732.49	1,078.81
Paid up Equity Share Capital (Face value Re. 10 per share)	655.66	565.18	508.67	655.66	508.67	565.18
Other Equity	10,950.53	4,410.71	3,322.69	10,950.53	3,322.69	4,085.06
Earnings per equity share (Face value of Re. 10 each)						
Basic (in Rs.)	6.18	5.76	6.85	11.94	14.16	20.58
Diluted (in Rs.)	6.18	5.76	6.85	11.94	14.16	19.11

A. A. Kulkarni



NOTES TO STANDALONE FINANCIAL RESULTS:

1. The standalone financial information of Jupiter Life Line Hospitals Limited ("the Company") for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 10, 2023. The statutory auditors, M/s. Aswin P. Malde & Co have expressed an unmodified review conclusion on the financial results for the quarter and half year ended September 30, 2023
2. The Financial results have been prepared in accordance with Indian Accounting Standard (Ind-AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendments thereafter.
3. The Company has not made provision for Employee Benefit Expenses during the quarter.
4. The Group's management team who are the Chief Operating Decision Maker (CODM) regularly reviews the operating results to make decisions about resource allocation and performance assessment. The Group operates in one business and geographical segment i.e., healthcare services in India and all the non-current assets held by the Group are located in India. Hence, there are no additional disclosures to be provided under Ind-AS 108 – Segment information with respect to the single reportable segment, other than those already provided in financial statements. The Company is not required to disclose separately segment reporting as regards Hotel division in financial statement 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.
5. During the quarter ended September 30, 2023, the Company has completed its Fresh initial public offer of 90,47,632 equity shares of face value of INR 10 each at an issue price of INR 735 per share (including share premium of INR 725 per share). This includes Pre-IPO Placement of 16,73,469 shares. The equity shares of the Company were listed on National Stock Exchange of India Limited and BSE Limited w.e.f September 18, 2023.
6. Company has repaid its entire borrowing from the proceeds of the share issue during the quarter ended September 30, 2023.
7. Previous period figures have been regrouped/ reclassified to conform the current period classification wherever required.
8. The aforesaid financial results are also available of company's website (www.jupiterhospital.com)

For Jupiter Life Line Hospitals Limited



Dr Ankit A. Thakker
Executive Director and CEO
DIN: 02874715
Mumbai
November 10, 2023



JUPITER LIFE LINE HOSPITALS LIMITED
CIN: U85100MH2002PLC137908

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30 2023

Particulars	Unaudited	Audited
	As At	As At
	30-09-2023	31-03-2023
ASSETS:		
Non-Current Assets:		
(a) Property, plant and equipment	4,733.92	4,758.89
(b) Capital work-in-progress	248.69	162.42
(c) Other intangible assets	6.32	5.79
(d) Financial assets:		
(i) Other financial assets	159.49	178.59
(ii) Investments	940.43	940.42
(e) Other non-current assets	2,665.76	838.84
	8,754.61	6,884.95
Current Assets:		
(a) Inventories	166.94	154.94
(b) Financial assets:		
(i) Investments	13.44	14.00
(ii) Trade receivables	507.01	400.25
(iii) Cash and cash equivalents	3,207.34	1,333.07
(iv) Loans	6.03	5.25
(c) Other current assets	408.27	60.90
	4,309.03	1,968.41
Total Assets (1+2) :	13,063.64	8,853.36
EQUITY AND LIABILITIES:		
Equity:		
Equity share capital	655.66	565.18
Instruments entirely equity in nature	-	-
Other equity	10,950.53	4,085.06
Minority Interest	-	-
	11,606.19	4,650.24
Non-current liabilities:		
(a) Financial liabilities:		
(i) Borrowings	-	2,946.88
(b) Deferred tax liabilities [net]	251.02	250.01
	251.02	3,196.89
Current liabilities:		
(a) Financial Liabilities:		
(i) Borrowings	-	30.54
(ii) Trade payables:		
Due to Micro, Small and Medium Enterprises	19.25	47.72
Due to other than Micro, Small and Medium Enterprises	456.97	576.66
(iii) Other financial liabilities	-	-
(b) Other current liabilities	177.12	154.05
(c) Provisions	518.71	180.72
(d) Current tax liabilities [net]	34.38	16.54
	1,206.43	1,006.23
Total Equity & Liabilities (1+2+3) :	13,063.64	8,853.36

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JUPITER LIFE LINE HOSPITALS LIMITED
CIN: U85100MH2002PLC137908

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR HALF YEAR ENDED SEPTEMBER 30,2023

Particulars	Unaudited	Audited
	As At	As At
	30-09-2023	31-03-2023
A. Cash Flow From Operating Activities:		
Profit Before Tax	886.47	1,588.82
Adjustment for:		
Share in profits of Jupiter Pharmacy	(14.26)	(14.93)
Share in Profit of Partnership Firms	(1.51)	(5.79)
Depreciation	154.02	286.08
Dividend received	(0.14)	(0.09)
Profit from Sale of Asset	(0.03)	(1.61)
Interest Income	(61.55)	(60.37)
Finance Cost	167.20	277.12
Prior period adjustment	21.55	(6.14)
Adjustment for Gratuity & Leave encashment for the year	-	6.67
Other Income	(3.39)	(4.79)
	1,148.36	2,064.97
Operating profit before working capital change		
Adjusted for		
Trade and other receivable	(106.76)	(123.76)
Inventories	(12.00)	(21.99)
Other Current assets	(347.37)	479.83
Current Liabilities and provision	10.99	(371.53)
Cash Generated from operations	693.22	2,027.52
Taxes Paid (net of refunds)	-	(283.00)
Income Tax Paid	-	85.00
Net Cash from operating activities	693.22	1,829.52
B. Cash flow from Investing Activities		
Purchase of Fixed Assets	(215.85)	(432.52)
Proceeds from sale of Property, Plant and Equipment	-	3.74
Investments in Corporates and Partnership Firms	16.32	(225.08)
Interest Income	61.55	60.37
Dividend Income	0.14	0.09
Other Income	3.42	6.40
Net Cash used in Investing Activities	(134.42)	(587.00)
C. Cash Flow from Financing Activities		
Proceed from Share Money including Share Premium	6,650.01	339.71
IPO Related Expenses	(324.80)	-
Inflow from Non Current Financial and Other Assets	(1,807.84)	(698.90)
Inflow from Short Term Loans & Advances	(0.78)	0.11
Proceed from Long Term Borrowings	1,000.00	(1.69)
Repayment Long Term Borrowings	(3,977.07)	(30.19)
Proceed from Short Term Borrowing	(0.33)	(212.09)
Proposed Dividend & Dividend distribution Tax	(56.52)	(50.87)
Interest Paid	(167.20)	(277.12)
Net Cash from Financing Activities	1,315.47	(931.04)
Net Increase in Cash and Cash equivalent [A+B+C]	1,874.27	311.48
Opening Balance of Cash and Cash equivalent	1,333.07	1,021.59
Closing Balance of Cash and Cash equivalent	3,207.34	1,333.07
Net Increase in Cash and Cash equivalent	1,874.27	311.48

A. J. Halder





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

TO THE BOARD OF DIRECTORS OF JUPITER LIFE LINE HOSPITALS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Jupiter Life Line Hospitals Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30th September 2023, 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 corresponding quarter ended 30th September 2023, 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

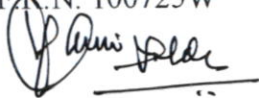
Medulla Healthcare Private Limited

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.2981.51 million as at 30th September 2023 and total revenues of Rs. 716.26 million, total net profit/(loss) after tax of Rs.211.19 million and total comprehensive income / loss of Rs.211.19 million , for the quarter ended 30th September 2023, and cash flows (net) of Rs. (5.20) million for the period from 1st April 2023 to 30th September 2023, 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

10th November, 2023, Mumbai

UDIN: 23032662 BG UTE F2632



JUPITER LIFE LINE HOSPITALS LIMITED

CIN: U85100MH2002PLC137908

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 2172 5585

email: info@jupiterhospital.com

web: www.Jupiterhospital.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs in Millions)

Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	quarter ended	quarter ended	quarter ended	Half-year ended 30th	Half-year ended 30th	year ended
	30th September	30th June	30th September	September	September	31st March
	2023	2023	2022	2023	2022	2023
Revenue from Operations	2,631.76	2,432.22	2,212.85	5,063.98	4,218.47	8,925.43
Other income	39.65	50.08	25.49	89.73	45.49	104.20
TOTAL INCOME	2,671.41	2,482.30	2,238.34	5,153.71	4,263.96	9,029.63
EXPENSES						
Purchases of Stock-in-Trade	459.54	441.07	406.50	900.61	768.13	1,608.57
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	2.09	(17.03)	(22.24)	(14.94)	(49.38)	(36.76)
Employee benefits expense	432.70	451.08	364.17	883.78	716.79	1,556.36
Finance costs	122.30	121.60	100.85	243.90	200.97	422.73
Depreciation and amortisation expense	106.22	107.23	95.13	213.45	188.09	385.55
Professional Fees	697.01	619.36	518.88	1,316.37	999.89	2,178.77
Other expenses	430.13	407.78	393.24	837.91	737.82	1,605.29
TOTAL EXPENSES	2,249.99	2,131.09	1,856.53	4,381.08	3,562.31	7,720.51
Profit before exceptional items and tax	421.42	351.21	381.81	772.63	701.65	1,309.12
Exceptional items [net credit/ (charge)]	(7.70)	(13.60)	(0.07)	(21.30)	(0.13)	(22.04)
Profit before tax	413.72	337.61	381.74	751.33	701.52	1,287.08
Tax expenses	76.89	(202.36)	110.90	(125.47)	126.22	558.03
Current tax	117.67	102.08	151.86	219.75	280.10	556.86
Adjustments in respect of current income tax of previous year	-	-	(49.07)	-	(49.46)	4.32
MAT Credit Entitlement	-	-	(10.76)	-	(139.00)	(47.55)
Deferred tax credit/(charge)	(40.78)	(304.44)	18.87	(345.22)	34.58	44.40
PROFIT FOR THE PERIOD (A)	336.83	539.97	270.84	876.80	575.30	729.05
OTHER COMPREHENSIVE INCOME						
Items that will not be reclassified subsequently to profit or loss						
Remeasurements of the net defined benefit plans						
Tax on above						
Items that will be reclassified subsequently to profit or loss						
Fair value of debt instruments through other comprehensive income						
Tax on above						
Fair value of cash flow hedges through other comprehensive income						
Tax on above						
OTHER COMPREHENSIVE INCOME FOR THE PERIOD (B)	0.30	21.25	-	21.55	-	2.01
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)	337.13	561.22	270.84	898.35	575.30	731.06
Paid up Equity Share Capital (Face value Re. 10 per share)	655.66	565.18	508.67	655.66	508.67	565.18
Other Equity	10,150.46	3,635.15	2,761.10	10,150.46	2,761.10	3,073.92
Earnings per equity share (Face value of Re. 10 each)						
Basic (in Rs.)	5.67	9.93	5.32	15.60	11.31	13.95
Diluted (in Rs.)	5.67	9.93	5.32	15.60	11.31	12.95

A. J. Walker



NOTES TO CONSOLIDATED FINANCIAL RESULTS:

1. The Consolidated financial information of Jupiter Life Line Hospitals Limited ("the Company") for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 10, 2023. The statutory auditors, M/s. Aswin P. Malde & Co have expressed an unmodified review conclusion on the financial results for the quarter and half year ended September 30, 2023.
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%

* During the quarter the subsidiary Company Jupiter Hospital Projects Private Limited has converted its optionally Convertible Redeemable Preference Shares into Equity share and due to which there is increase in holding of the Company.

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%
Jupiter Gait Lab	India	51%

3. The Financial results have been prepared in accordance with Indian Accounting Standard (Ind-AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendments thereafter.
4. The Company has not made provision for Employee Benefit Expenses during the quarter.
5. The Group's management team who are the Chief Operating Decision Maker (CODM) regularly reviews the operating results to make decisions about resource allocation and performance assessment. The Group operates in one business and geographical segment i.e., healthcare services in India and all the non-current assets held by the Group are located in India. Hence, there are no additional disclosures to be provided under Ind-AS 108 – Segment information with respect to the single reportable segment, other than those already provided in financial statements. The Company is not required to disclose separately segment reporting as regards Hotel division in financial statement 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.
6. During the quarter ended September 30, 2023, the Company has completed its Fresh initial public offer of 90,47,632 equity shares of face value of INR 10 each at an issue price of INR 735 per share (including share premium of INR 725 per share). This includes Pre-IPO Placement of 16,73,469 shares The equity shares of the Company were listed on National Stock Exchange of India Limited and BSE Limited w.e.f. September 18, 2023.
7. The Company and its subsidiary Company has repaid the entire borrowings availed from banks from the proceeds of the share issue during the quarter ended September 30, 2023.
8. Previous period figures have been regrouped/ reclassified to conform the current period classification wherever required.
9. The aforesaid financial results are also available of company's website (www.jupiterhospital.com)

For Jupiter Life Line Hospitals Limited



Dr Ankit A. Thakker
Executive Director and CEO
DIN: 02874715
Mumbai
November 10, 2023



JUPITER LIFE LINE HOSPITALS LIMITED
CIN: U85100MH2002PLC137908

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30 2023

Particulars	Unaudited	Audited
	As At	As At
	30-09-2023	31-03-2023
ASSETS:		
Non-Current Assets:		
(a) Property, plant and equipment	7,150.23	7,189.52
(b) Capital work-in-progress	390.18	291.48
(c) Other intangible assets	8.36	7.48
(d) Financial assets:	-	-
(i) Other financial assets	211.01	228.92
(ii) Investments	1.51	1.51
(e) Other non-current assets	36.28	43.82
	7,797.57	7,762.73
Current Assets:		
(a) Inventories	204.95	189.99
(b) Financial assets:	-	-
(i) Investments	14.40	14.00
(ii) Trade receivables	568.27	456.88
(iii) Cash and cash equivalents	3,213.28	1,344.63
(iv) Loans	14.92	5.25
(c) Other current assets	447.60	81.86
	4,463.42	2,092.61
Total Assets (1+2) :	12,260.99	9,855.34
EQUITY AND LIABILITIES:		
Equity:		
Equity share capital	655.66	565.18
Instruments entirely equity in nature	-	-
Other equity	10,154.66	3,091.67
Minority Interest	(4.20)	(17.75)
	10,806.12	3,639.10
Non-current liabilities:		
(a) Financial liabilities:		
(i) Borrowings	-	4,525.07
(b) Deferred tax liabilities [net]	24.58	369.80
	24.58	4,894.87
Current liabilities:		
(a) Financial Liabilities:		
(i) Borrowings	30.91	161.20
(ii) Trade payables:		
Due to Micro, Small and Medium Enterprises	28.49	55.36
Due to other than Micro, Small and Medium Enterprises	524.53	651.92
(iii) Other financial liabilities	-	-
(b) Other current liabilities	205.43	180.39
(c) Provisions	606.55	255.96
(d) Current tax liabilities [net]	34.38	16.54
	1,430.29	1,321.37
Total Equity & Liabilities (1+2+3) :	12,260.99	9,855.34

A. Halbur



JUPITER LIFE LINE HOSPITALS LIMITED
CIN: U85100MH2002PLC137908

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR HALF YEAR ENDED SEPTEMBER 30,2023

Particulars	Unaudited	Audited
	As At	As At
	30-09-2023	31-03-2023
A. Cash Flow From Operating Activities:		
Profit Before Tax	751.33	1,287.08
Adjustment for:		
Share in profits of Jupiter Pharmacy	(14.26)	(14.93)
Share in Profit of Partnership Firms	(1.09)	(2.37)
Depreciation	213.46	385.55
Dividend received	(0.14)	(0.09)
Profit from Sale of Asset	(0.03)	(1.60)
Interest Income	(63.05)	(30.67)
Non Operating Income	-	(0.94)
Finance Cost	285.51	422.73
Other Comprehensive income for the year	-	(4.65)
Prior period adjustment	21.55	(6.14)
Adjustment for Gratuity & Leave encashment for the year	-	6.67
Other Income	(3.71)	(4.79)
	1,189.57	2,035.85
Operating profit before working capital change		
Adjusted for		
Trade and other receivable	(111.41)	(178.19)
Inventories	(14.94)	(36.45)
Other Current assets	(365.74)	393.12
Current Liabilities and provision	18.73	(255.52)
Cash Generated from operations	716.21	1,958.81
Taxes Paid (net of refunds)	-	(279.80)
Income Tax Paid	-	85.00
Net Cash from operating activities	716.21	1,764.01
B. Cash flow from Investing Activities		
Purchase of Fixed Assets	(273.75)	(772.44)
Proceeds from sale of Property, Plant and Equipment	-	3.75
Long term Loans and advances	8.57	16.64
Non Operating Income	-	0.94
Investments in Corporates and Partnership Firms	15.90	(222.77)
Interest Income	63.05	28.36
Dividend Income	0.14	0.09
Other Income	3.74	2.98
Net Cash used in Investing Activities	(182.35)	(942.45)
C. Cash Flow from Financing Activities		
Proceed from Share Money including Share Premium	6,650.01	339.81
IPO Related Expenses	(324.80)	-
Inflow from Non Current Financial and Other Assets	6.98	(685.70)
Inflow from Short Term Loans & Advances	(0.78)	0.10
Proceed from Long Term Borrowings	1,000.00	485.06
Repayment Long Term Borrowings	(5,554.51)	(30.19)
Proceed from Short Term Borrowing	(100.08)	(146.07)
Proposed Dividend & Dividend distribution Tax	(56.52)	(50.87)
Interest Paid	(285.51)	(422.73)
Net Cash from Financing Activities	1,334.79	(510.58)
Net Increase in Cash and Cash equivalent [A+B+C]	1,868.65	310.98
Opening Balance of Cash and Cash equivalent	1,344.63	1,033.65
Closing Balance of Cash and Cash equivalent	3,213.28	1,344.63
Net Increase in Cash and Cash equivalent	1,868.65	310.98

Ajwal

