



**VIJAYA
DIAGNOSTIC
CENTRE**

November 07, 2023

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East), Mumbai- 400 051
NSE Symbol. VIJAYA

To,
The Corporate Relations Department
BSE Limited
Phiroz Jeejeebhoy Towers,
25th floor, Dalal Street,
Mumbai - 400 001
BSE Scrip Code. 543350

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on November 07, 2023.

Ref: Compliances under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

We hereby inform you that, the Board of Directors in their meeting held today i.e., on **Tuesday, November 07, 2023**, has inter-alia considered and approved:

1. The Unaudited (Standalone & Consolidated) Financial Results of the Company for the Second Quarter & Half year ended September 30, 2023.

A signed copy of the above Financial Results along with Limited Review Report issued by the Statutory Auditors thereon under Regulation 33 of the Listing Regulations is enclosed to this letter.

The aforesaid information is also being disclosed on the website of the Company at - www.vijayadiagnostic.com

The Meeting commenced at 11:45 A.M. IST and concluded at 01:45 P.M. IST

Kindly take the same on record.

Thanking You.

Yours Truly
For **Vijaya Diagnostic Centre Limited**
**HANSRAJ
SINGH**
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HANSRAJ SINGH
Date: 2023.11.07
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Hansraj Singh
Company Secretary & Compliance Officer
M. No. F11438

Limited Review Report on unaudited consolidated financial results of Vijaya Diagnostic Centre Limited for the quarter ended 30 September 2023 and year to date results for the period from 01 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Vijaya Diagnostic Centre Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Vijaya Diagnostic Centre Limited (hereinafter referred to as “the Parent”), and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”) for the quarter ended 30 September 2023 and year to date results for the period from 01 April 2023 to 30 September 2023 (“the Statement”), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).
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 Indian Accounting Standard 34 “*Interim Financial Reporting*” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing 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 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 Listing Regulations, to the extent applicable.

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

Parent

- a. Vijaya Diagnostic Centre Limited

Subsidiaries

- b. Medinova Diagnostic Services Limited
- c. VDC Diagnostic (Karnataka) LLP
- d. Doctorslab Medical Services Private Limited
- e. Medinova Millenium MRI Services LLP
- f. Namrata Diagnostic Centre Private Limited

Limited Review Report (Continued)

Vijaya Diagnostic Centre 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 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 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.
6. We did not review the interim financial results of 2 subsidiaries included in the Statement, whose interim financial results reflect total assets of Rs. 842.97 lakhs (before consolidation adjustments) as at 30 September 2023 and total revenues of Rs. 290.24 lakhs and Rs. 533.48 lakhs (before consolidation adjustments), total net profit after tax of Rs. 66.42 lakhs and Rs. 99.70 lakhs (before consolidation adjustments) and total comprehensive income of Rs. 66.42 lakhs and Rs. 99.70 lakhs (before consolidation adjustments), for the quarter ended 30 September 2023 and for the period from 01 April 2023 to 30 September 2023 respectively, and Company's share of cash flows (net) of Rs. 91.45 lakhs (before consolidation adjustments) for the period from 01 April 2023 to 30 September 2023. as considered in the Statement. These interim financial results have been reviewed by other auditor whose report has been furnished to us by the Parent's 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 report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

For **B S R and Co**

Chartered Accountants

Firm's Registration No.:128510W

AMIT KUMAR
BAJAJ

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Amit Kumar Bajaj

Partner

Hyderabad

07 November 2023

Membership No.: 218685

UDIN:23218685BGXHJZ3667



**VIJAYA
DIAGNOSTIC
CENTRE**

Vijaya Diagnostic Centre Limited
CIN: L85195TG2002PLC039075

Regd. Office: No. 6-3-883/F, FPA Building, Near Topaz Building, Punjagutta, Hyderabad-500082, Telangana, India
Phone: 040-23420422, Website: www.vijayadiagnostic.com, Email: ir@vijayadiagnostic.in

Statement of Unaudited Consolidated Financial Results for the quarter and year-to-date ended 30 September 2023

(Rs. in Lakhs except as stated)

Sl. No.	Particulars	Quarter ended			Year-to-date ended		Year ended
		30 September 2023	30 June 2023	30 September 2022	30 September 2023	30 September 2022	31 March 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	13,885.89	12,104.96	12,074.93	25,990.85	22,511.14	45,922.27
	(b) Other income	675.10	570.67	330.43	1,245.77	607.36	1,415.07
	Total income	14,560.99	12,675.63	12,405.36	27,236.62	23,118.50	47,337.34
2	Expenses						
	(a) Cost of materials consumed	1,634.84	1,428.76	1,665.35	3,063.60	2,968.63	5,888.16
	(b) Employee benefits expense	2,181.92	2,084.93	1,974.18	4,266.85	3,921.78	7,847.74
	(c) Finance costs	585.25	588.25	487.39	1,173.50	963.90	2,094.79
	(d) Depreciation and amortisation expense (refer note 4)	1,368.79	1,247.00	1,590.31	2,615.79	3,007.90	6,172.01
	(e) Other expenses	4,332.59	3,779.43	3,561.23	8,112.02	6,757.24	13,983.64
	Total expenses	10,103.39	9,128.37	9,278.46	19,231.76	17,619.45	35,986.34
3	Profit before tax [1 - 2]	4,457.60	3,547.26	3,126.90	8,004.86	5,499.05	11,351.00
4	Tax expense						
	(a) Current tax	866.58	710.50	678.17	1,577.08	1,393.54	2,776.18
	(b) Deferred tax, net	233.65	198.30	102.01	431.95	3.09	54.12
	Total tax expense	1,100.23	908.80	780.18	2,009.03	1,396.63	2,830.30
5	Profit for the period/year [3-4]	3,357.37	2,638.46	2,346.72	5,995.83	4,102.42	8,520.70
6	Other comprehensive income						
	<i>Items that will not be reclassified to profit or loss</i>						
	(a) Remeasurement of the defined benefit obligations	6.47	6.48	6.38	12.95	12.76	26.94
	(b) Income-tax relating to above item	(1.63)	(1.63)	(1.60)	(3.26)	(3.21)	(6.78)
	Other comprehensive income for the period/year (net of tax)	4.84	4.85	4.78	9.69	9.55	20.16
7	Total comprehensive income for the period/year [5+6]	3,362.21	2,643.31	2,351.50	6,005.52	4,111.97	8,540.86
	Profit for the period attributable to:						
	Owners of the Company	3,332.20	2,620.37	2,332.52	5,952.57	4,077.52	8,463.16
	Non controlling interests	25.17	18.09	14.20	43.26	24.90	57.54
	Other comprehensive income attributable to:						
	Owners of the Company	4.84	4.85	4.78	9.69	9.55	19.87
	Non controlling interests	-	-	-	-	-	0.29
	Total comprehensive income attributable to:						
	Owners of the Company	3,337.04	2,625.22	2,337.30	5,962.26	4,087.07	8,483.03
	Non controlling interests	25.17	18.09	14.20	43.26	24.90	57.83
8	Paid-up equity share capital (Face value of Re. 1 each) (Refer Note 5)	1,022.67	1,021.17	1,020.64	1,022.67	1,020.64	1,020.71
9	Other equity						53,452.23
10	Earnings per equity share (Face value of Re. 1 each fully paid up) (Refer Note 5)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)
	- Basic (in Rs.)	3.26	2.57	2.29	5.83	4.00	8.29
	- Diluted (in Rs.)	3.25	2.56	2.27	5.81	3.98	8.26

Notes:

- The above consolidated financial results of Vijaya Diagnostic Centre Limited ("the Company") and its subsidiaries (the 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 Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder, other accounting principles generally accepted in India and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The above consolidated financial results were reviewed by the audit committee and approved by the Board of Directors in their respective meetings held on 07 November 2023. The statutory auditors have carried out limited review of the above results for the quarter and year-to-date ended 30 September 2023. An unmodified report has been issued by them thereon.
- The Group has one reportable segment (viz. Diagnostic Services) as per the requirements of Ind AS 108 "Operating Segments".
- The Group has charged depreciation on Property, Plant and Equipment based on Written Down Value ("WDV") method upto 31 December 2022. With effect from 01 January 2023, the Company has changed its method of depreciation from WDV to SLM (Straight Line Method) based upon the technical assessment of expected pattern of consumption of the future economic benefits embodied in the assets. Accordingly, the depreciation expense is lower and profit before tax is higher by Rs. 932.64 lakhs and Rs. 1,723.56 lakhs for the quarter and year-to-date ended 30 September 2023 respectively. There is no impact on account of such change to the depreciation provided upto 31 December 2022 under WDV method.
- During the quarter and year-to-date ended 30 September 2023, the Company has issued 150,189 and 196,307 equity shares of face value of Re. 1 each respectively on exercise of employee stock options.
- The Board of Directors of the Company had proposed final dividend of Rs. 1 per equity share (Face value of Rs.1 each) for the year ended 31 March 2023 at their meeting held on 29 May 2023. The same was approved by the shareholders in the Annual General Meeting of the Company held on 20 September 2023 and was paid on 05 October 2023.
- The results of the Group are available for investors at www.vijayadiagnostic.com, www.nseindia.com and www.bseindia.com

for and on behalf of the Board of Directors of
Vijaya Diagnostic Centre Limited

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SURENDRANATH
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Dr. S. Surendranath Reddy
Executive Chairman
DIN Number: 00108599

Place: Hyderabad

Date: 07 November 2023

Consolidated Statement of Cash flows		(Rs. in Lakhs except as stated)	
Sl.No	Particulars	For the period ended	For the period ended
		30 September 2023	30 September 2022
		Unaudited	Unaudited
A.	Cash flow from operating activities		
	Profit before tax	8,004.86	5,499.05
	<i>Adjustments for:</i>		
	Depreciation and amortisation expense	2,615.79	3,007.90
	Net gain on sale/ retirement of property, plant and equipment	(163.42)	0.36
	Interest income under the effective interest method	(311.90)	(462.55)
	Profit on sale of mutual fund investments, (net)	(201.30)	(44.44)
	Provision for doubtful receivables	26.01	3.84
	Provision for doubtful advances	-	20.00
	Equity-settled share based payment transactions	43.78	36.63
	Fair value gain on investments measured at FVTPL	(550.65)	(86.60)
	Liabilities no longer required, written back	(5.69)	-
	Finance costs	1,079.69	885.24
	Operating profit before working capital changes	10,537.17	8,859.43
	<i>Working capital adjustments:</i>		
	(Increase) / Decrease in trade receivables	(77.99)	115.02
	(Increase) / Decrease in inventories	(163.92)	(24.15)
	Decrease / (Increase) in other financial assets	19.72	297.92
	(Increase) / Decrease in other assets and deposits	(41.54)	(210.02)
	Increase / (Decrease) in trade payables	567.67	709.76
	(Decrease) / Increase in provisions and other liabilities	(20.00)	120.92
	(Increase) / Decrease in other financial liabilities	166.38	(126.08)
	Cash generated from operations	10,987.49	9,742.80
	Income tax paid, net	(1,520.72)	(1,130.41)
	Net cash inflow from operating activities	9,466.77	8,612.39
B.	Cash flows from investing activities		
	Acquisition of property, plant and equipment, capital work-in-progress (CWIP), other intangible assets and intangible assets under development (including capital advances and capital creditors)	(5,029.95)	(7,323.06)
	Proceeds from sale of property, plant and equipment	182.47	20.35
	Investment in debt oriented liquid mutual funds, (net)	(4,868.12)	(2,887.35)
	Deposits redeemed having original maturity of more than 3 months, (net)	1,245.48	3,546.45
	Interest received	469.06	274.61
	Net cash used in investing activities	(8,001.06)	(6,369.00)
C.	Cash flows from financing activities		
	(Repayments) to short-term borrowings, net	-	(52.09)
	Proceeds from the exercise of employee stock option	218.13	108.76
	Payment of lease liabilities	(1,779.38)	(1,500.37)
	Interest paid	-	(1.33)
	Net cash used in financing activities	(1,561.25)	(1,445.03)
	Net increase in cash and cash equivalents (A + B + C)	(95.54)	798.36
	Cash and cash equivalents at the beginning of the year	2,417.69	1,104.99
	Cash and cash equivalents at end of the year	2,322.15	1,903.35
Cash and cash equivalents as per above comprise of the following:			
		30 September 2023	30 September 2022
	Cash on hand	63.55	57.26
	Balances with banks		
	- in current accounts	1,336.31	1,846.09
	- unpaid dividend accounts	922.29	-
	- in deposit accounts having maturity less than three months	-	-
	Total cash and cash equivalents	2,322.15	1,903.35
	Place: Hyderabad		
	Date: 07 November 2023		
		<p>for and on behalf of the Board of Directors of Vijaya Diagnostic Centre Limited</p> <p>SURA SURENDRANA REDDY TH REDDY <small>Digitally signed by SURA SURENDRANATH REDDY Date: 2023.11.07 11:59:40 +0530'</small></p> <p>Dr. S. Surendranath Reddy Executive Chairman DIN Number: 00108599</p>	

Limited Review Report on unaudited standalone financial results of Vijaya Diagnostic Centre Limited for the quarter ended 30 September 2023 and year to date results for the period from 01 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Vijaya Diagnostic Centre Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Vijaya Diagnostic Centre Limited (hereinafter referred to as “the Company”) for the quarter ended 30 September 2023 and year to date results for the period from 01 April 2023 to 30 September 2023 (“the Statement”).
2. This Statement, which is the responsibility of the Company’s management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “*Interim Financial Reporting*” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”). Our responsibility is to issue a report 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.
4. Based on our review conducted as 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.

For **B S R and Co**

Chartered Accountants

Firm’s Registration No.:128510W

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Amit Kumar Bajaj

Partner

Hyderabad

07 November 2023

Membership No.: 218685

UDIN:23218685BGXHJY8198

Principal Office:

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center,
Western Express Highway, Goregaon (East), Mumbai - 400063



**VIJAYA
DIAGNOSTIC
CENTRE**

Vijaya Diagnostic Centre Limited
CIN: L85195TG2002PLC039075

Regd. Office: No. 6-3-883/F, FPA Building, Near Topaz Building, Punjagutta, Hyderabad-500082, Telangana, India
Phone: 040-23420422, Website: www.vijayadiagnostic.com, Email: ir@vijayadiagnostic.in

Statement of Unaudited Standalone Financial Results for the quarter and year-to-date ended 30 September 2023

(Rs. in Lakhs except as stated)

Sl. No.	Particulars	Quarter ended			Year-to-date ended		Year ended
		30 September 2023	30 June 2023	30 September 2022	30 September 2023	30 September 2022	31 March 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	13,612.71	11,872.58	11,826.47	25,485.29	22,027.24	44,957.93
	(b) Other income	691.56	586.42	339.42	1,277.98	632.25	1,457.33
	Total income	14,304.27	12,459.00	12,165.89	26,763.27	22,659.49	46,415.26
2	Expenses						
	(a) Cost of materials consumed	1,606.20	1,403.31	1,625.93	3,009.51	2,894.69	5,758.71
	(b) Employee benefits expense	2,134.68	2,032.34	1,924.50	4,167.02	3,821.28	7,649.90
	(c) Finance costs	584.01	587.09	485.39	1,171.10	959.02	2,087.61
	(d) Depreciation and amortisation expense (refer note 4)	1,365.52	1,244.06	1,580.20	2,609.58	2,987.08	6,139.43
	(e) Other expenses	4,234.78	3,688.05	3,479.46	7,922.83	6,592.58	13,652.31
	Total expenses	9,925.19	8,954.85	9,095.48	18,880.04	17,254.65	35,287.96
3	Profit before tax [1-2]	4,379.08	3,504.15	3,070.41	7,883.23	5,404.84	11,127.30
4	Tax expense						
	(a) Current tax	861.93	710.00	675.00	1,571.93	1,387.00	2,753.00
	(b) Deferred tax	232.25	194.40	101.47	426.65	3.19	50.91
	Total tax expense	1,094.18	904.40	776.47	1,998.58	1,390.19	2,803.91
5	Profit for the period/year [3 - 4]	3,284.90	2,599.75	2,293.94	5,884.65	4,014.65	8,323.39
6	Other comprehensive income						
	<i>Items that will not be reclassified to profit or loss</i>						
	(a) Remeasurement of defined benefit obligations	6.47	6.48	6.38	12.95	12.76	25.91
	(b) Income-tax relating to above item	(1.63)	(1.63)	(1.60)	(3.26)	(3.21)	(6.52)
	Other comprehensive income for the period/year (net of tax)	4.84	4.85	4.78	9.69	9.55	19.39
7	Total comprehensive income for the period/year [5 + 6]	3,289.74	2,604.60	2,298.72	5,894.34	4,024.20	8,342.78
8	Paid-up equity share capital (Face value of Re. 1 each) (Refer Note 5)	1,022.67	1,021.17	1,020.64	1,022.67	1,020.64	1,020.71
9	Other equity						53,488.09
10	Earnings per equity share (face value of Re. 1 each fully paid up) (Refer Note 5)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)
	- Basic (in Rs.)	3.21	2.55	2.25	5.76	3.94	8.16
	- Diluted (in Rs.)	3.20	2.54	2.24	5.74	3.92	8.12

Notes:

- The above standalone financial results of Vijaya Diagnostic Centre Limited ("the Company") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder, other accounting principles generally accepted in India and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The above standalone financial results were reviewed by the audit committee and approved by the Board of Directors in their respective meetings held on 07 November 2023. The statutory auditors have carried out limited review of the above results for the quarter and year-to-date ended 30 September 2023. An unmodified report has been issued by them thereon.
- The Company has one reportable segment (viz. Diagnostic services) as per the requirements of Ind AS 108 "Operating Segments".
- The Company has charged depreciation on Property, Plant and Equipment based on Written Down Value ("WDV") method upto 31 December 2022. With effect from 01 January 2023, the Company has changed its method of depreciation from WDV to SLM (Straight Line Method) based upon the technical assessment of expected pattern of consumption of the future economic benefits embodied in the assets. Accordingly, the depreciation expense is lower and profit before tax is higher by Rs. 932.79 lakhs and Rs. 1,717.98 lakhs for the quarter and year-to-date ended 30 September 2023 respectively. There is no impact on account of such change to the depreciation provided upto 31 December 2022 under WDV method.
- During the quarter and year-to-date ended 30 September 2023, the Company has issued 150,189 and 196,307 equity shares of face value of Re. 1 each respectively on exercise of employee stock options.
- The Board of Directors of the Company had proposed final dividend of Rs. 1 per equity share (Face value of Rs.1 each) for the year ended 31 March 2023 at their meeting held on 29 May 2023. The same was approved by the shareholders in the Annual General Meeting of the Company held on 20 September 2023 and was paid on 05 October 2023.
- The results of the Company are available for investors at www.vijayadiagnostic.com, www.nseindia.com and www.bseindia.com

for and on behalf of the Board of Directors of
Vijaya Diagnostic Centre Limited

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Dr. S. Surendranath Reddy
Executive Chairman

DIN Number: 00108599

Place: Hyderabad

Date: 07 November 2023

Standalone Balance Sheet		(Rs. in Lakhs except as stated)	
Sl. No.	Particulars	As at	As at
		30 September 2023	31 March 2023
		Unaudited	Audited
	ASSETS		
I	Non-current assets		
	(a) Property, plant and equipment	32,536.82	28,157.05
	(b) Capital work-in-progress	1,519.46	2,710.61
	(c) Right-of-use assets	22,290.56	22,233.92
	(d) Investment properties	1,098.97	1,100.83
	(e) Other intangible assets	409.58	219.23
	(f) Intangible assets under development	-	63.06
	(g) Financial assets		
	(i) Investments	487.35	487.35
	(ii) Loans	575.00	575.00
	(iii) Other financial assets	916.09	844.48
	(h) Deferred tax assets (net)	339.63	769.55
	(i) Non-current tax assets (net)	3.73	3.73
	(j) Other non-current assets	822.69	861.51
	Total non-current assets	60,999.88	58,026.32
II	Current assets		
	(a) Inventories	355.38	192.64
	(b) Financial assets		
	(i) Investments	19,519.39	13,899.32
	(ii) Trade receivables	983.43	885.13
	(iii) Cash and cash equivalents	2,144.89	2,328.97
	(iv) Bank balances other than (iii) above	7,541.06	8,813.59
	(v) Other financial assets	160.06	359.66
	(c) Other current assets	478.05	500.65
	Total current assets	31,182.26	26,979.96
	TOTAL ASSETS (I + II)	92,182.14	85,006.28
	EQUITY AND LIABILITIES		
I	Equity		
	(a) Equity share capital	1,022.67	1,020.71
	(b) Other equity	58,619.72	53,488.09
	Total equity	59,642.39	54,508.80
	Liabilities		
II	Non-current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	23,867.15	23,303.01
	(b) Provisions	902.00	684.35
	(c) Other non-current liabilities	40.60	46.07
	Total non-current liabilities	24,809.75	24,033.43
III	Current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	1,452.89	1,452.89
	(ii) Trade payables		
	- Total outstanding dues of micro enterprises and small enterprises; and	59.74	51.26
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	3,220.89	2,667.98
	(iii) Other financial liabilities	2,073.15	1,369.72
	(b) Provisions	238.16	335.49
	(c) Current tax liabilities (net)	301.39	235.21
	(d) Other current liabilities	383.78	351.50
	Total current liabilities	7,730.00	6,464.05
	Total liabilities (II + III)	32,539.75	30,497.48
	TOTAL EQUITY AND LIABILITIES (I + II + III)	92,182.14	85,006.28
<p>for and on behalf of the Board of Directors of Vijaya Diagnostic Centre Limited</p> <p>SURA SURENDRAN ATH REDDY</p> <p>Digitally signed by SURA SURENDRANATH REDDY Date: 2023.11.07 11:56:40 +05'30'</p> <p>Dr. S. Surendranath Reddy Executive Chairman DIN Number: 00108599</p>			
<p>Place: Hyderabad Date: 07 November 2023</p>			

Standalone Statement of Cash flows		(Rs. in Lakhs except as stated)	
	Particulars	For the year ended	For the year ended
		30 September 2023	30 September 2022
(A)	Cash flows from operating activities	(Unaudited)	(Unaudited)
	Profit before tax	7,883.23	5,404.84
	<i>Adjustments for:</i>		
	Depreciation and amortisation expense	2,609.58	2,987.08
	Net gain on sale/retirement of property, plant and equipment	(163.42)	0.36
	Interest income under the effective interest method	(329.08)	(477.99)
	Rental income from investment property	(18.00)	-
	Profit on sale of mutual fund investments (net)	(201.30)	(44.44)
	Provision for impairment of loans	-	8.97
	Provision for doubtful receivables	20.00	-
	Provision for doubtful advances	-	20.00
	Equity-settled share-based payment transactions (ESOP)	43.78	36.63
	Fair value gain on investments measured at FVTPL	(550.65)	(86.60)
	Finance costs	1,079.69	882.87
	Liabilities no longer required written back	(5.49)	-
	Operating profit before working capital adjustments	10,368.34	8,731.72
	<i>Working capital adjustments:</i>		
	(Increase)/Decrease in trade receivables	(98.30)	120.55
	(Increase)/Decrease in inventories	(162.74)	(24.52)
	Decrease/(Increase) in other financial assets	19.72	298.03
	(Increase)/Decrease in other assets and deposits	(39.42)	(203.70)
	Increase/(Decrease) in trade payables	566.88	725.05
	(Decrease)/Increase in provisions and other liabilities	(9.44)	118.37
	Increase/(Decrease) in other financial liabilities	168.30	(125.46)
	Cash generated from operating activities	10,813.34	9,640.04
	Income tax paid, net	(1,495.82)	(1,117.08)
	Net cash flow generated from operating activities	9,317.52	8,522.96
(B)	Cash flows from investing activities		
	Acquisition of property, plant and equipment, capital work-in-progress (CWIP), other intangible assets and intangible assets under development (including capital advances and capital creditors)	(5,016.07)	(7,286.46)
	Proceeds from sale of property, plant and equipment	182.47	20.66
	Investment in liquid mutual funds/bonds, net	(4,868.13)	(2,887.35)
	Deposits redeemed having original maturity of more than 3 months, net	1,268.53	3,527.56
	Rental income from investment property	18.00	-
	Interest received	474.85	271.15
	Net cash used in investing activities	(7,940.35)	(6,354.44)
(C)	Cash flows from financing activities		
	Payment of lease liabilities	(1,779.38)	(1,500.37)
	Proceeds from the exercise of employee stock option	218.13	108.76
	Net cash used in financing activities	(1,561.25)	(1,391.61)
	Net increase in cash and cash equivalents (A + B + C)	(184.08)	776.91
	Cash and cash equivalents at the beginning of the year	2,328.97	1,039.02
	Cash and cash equivalents at the end of the year	2,144.89	1,815.93
	Cash and cash equivalents as per above comprise of the following:		
		30 September 2023	30 September 2022
	Cash on hand	62.28	56.43
	Balances with banks		
	- in current accounts	1,160.32	1,759.50
	- unpaid dividend accounts	922.29	-
	Total cash and cash equivalents	2,144.89	1,815.93
<p>for and on behalf of the Board of Directors of Vijaya Diagnostic Centre Limited</p> <p>SURA SURENDRAN ATH REDDY</p> <p>Digitally signed by SURA SURENDRANATH REDDY Date: 2023.11.07 11:57:57 +05'30'</p> <p>Dr. S. Surendranath Reddy Executive Chairman DIN Number: 00108599</p>			
Place: Hyderabad			
Date: 07 November 2023			