

August 17, 2023

The Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, 5th Floor, Plot No. C/1  
G Block, Bandra-Kurla Complex, Bandra (E)  
Mumbai - 400 051

Dept. of Listing Operations  
**BSE Limited,**  
P J Towers, Dalal Street,  
Mumbai -400001, India

Symbol: YATHARTH

Scrip Code: 543950

**Sub: Outcome of Board Meeting for Quarterly Financial Results.**

**Ref.: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir / Madam,

In continuation to our earlier letter dated August 10, 2023, we wish to inform that the board of directors ("Board") of the Company at their meeting held today i.e. August 17, 2023, inter-alia, have approved unaudited standalone & consolidated financial results ("Financial Results") of the Company for quarter ended June 30, 2023, based on the recommendation of Audit Committee.

Financial Results together with respective limited review reports issued by R. Nagpal Associates, chartered accountants, statutory auditors of the Company are enclosed as Annexure.

The Board meeting commenced at 2.30 PM (IST) and concluded at 3.30 PM (IST).

This disclosure will also be hosted on Company's website viz. [www.yatharthhospitals.com/](http://www.yatharthhospitals.com/)

Kindly take the same on record.

Thanking you,

Your faithfully,  
For **Yatharth Hospital and Trauma Care Services Limited**

**Ritesh Mishra**  
**Company Secretary & Compliance Officer**  
Enclosed: As above

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**Registered Office**

JA-108, DLF Tower A, Jasola District Centre, New Delhi - 110025

Tel: 011-49967892

**Corporate Office**

HO- 01, Sector - 01, Greater Noida West, 201306

Tel: 08800797947 | Fax: 0120-2973444 | Email: [cs@yatharthhospitals.com](mailto:cs@yatharthhospitals.com)

**Our Hospitals**

📍 Sector 110, Noida, Uttar Pradesh-201304

📍 Sector Omega -01, Greater Noida, Uttar Pradesh-201308

📍 Sector -01, Greater Noida West, Uttar Pradesh-201306

🌐 [www.yatharthhospitals.com](http://www.yatharthhospitals.com)



Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of **Yatharth Hospital & Trauma Care Services Limited** pursuant to Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**To the Board of Directors of  
Yatharth Hospital & Trauma Care Services Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated financial results of **Yatharth Hospital & Trauma Care Services Limited** (the Holding Company) and its subsidiaries (The Holding Company and its Subsidiaries together referred to as 'the Group') for the quarter ended 30<sup>th</sup> June 2023 together with the notes thereon (hereinafter referred to as "the 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 Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and is 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 Auditors 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 the Standards on Auditing specified under section 143(10) of the Act and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulation, to the extent applicable.

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

- (i) AKS Medical & Research Centre Private Limited
- (ii) Ramraja Multispeciality Hospital & Trauma Centre Private Limited
- (iii) Sanskar Medica India Limited

5. Other Matters

We did not review the financial results of Three subsidiaries included in the consolidated financial results whose financial results reflect total revenues of Rs.521.63 Millions, total Net Profit after tax of Rs.34.29 Millions and total comprehensive income of Rs. 34.29 Millions for the quarter ended 30<sup>th</sup> June 2023 as considered in the consolidated unaudited financial results. These 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 auditors and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion on above matter is not modified.

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statements prepared in accordance with the recognition and measurement principles laid down in IND AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirement of Regulation 33 of the Listing



Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatements.

For R. Nagpal Associates  
Chartered Accountants  
Firm Registration No. 002626N

  
(CA. Rohit Mehra)

Partner

Membership No. 093910



UDIN: 23093910 BGVGCG 3913

Place: Noida

Date: 17<sup>th</sup> August 2023

# YATHARTH HOSPITAL & TRAUMA CARE SERVICES LIMITED

Regd. Office : JA 108 DLF Tower A NA Jasola District Centre South Delhi DL 110025 India

Corporate Office: HO-01, Sector-1 Greater Noida West Gautam Buddha Nagar UP 201306 India

Website: [www.yatharthhospitals.com](http://www.yatharthhospitals.com)

Email: [cs@yatharthhospitals.com](mailto:cs@yatharthhospitals.com)

CIN : U85110DL2008PLC174706

## STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

Particulars		Rs. in Million except Shares and EPS			
		Consolidated			
		Quarter Ended		Year Ended	
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	Revenue from operations				
<b>II</b>	Other income	1,545.07	1,437.92	1,110.67	5,202.93
<b>III</b>	<b>Total Income (I+II)</b>	<b>1,552.63</b>	<b>1,444.69</b>	<b>1,116.52</b>	<b>5,231.00</b>
<b>IV</b>	<b>Expenses</b>				
	Medical consumables and pharmacy items consumed	280.52	257.46	212.92	929.35
	Employee benefits expense	268.38	250.40	195.34	919.30
	Finance costs	59.29	59.49	44.97	213.87
	Depreciation and amortisation	68.74	82.60	60.69	275.07
	Other expenses	582.02	545.32	445.57	2,016.63
	<b>Total expenses (IV)</b>	<b>1,258.95</b>	<b>1,195.28</b>	<b>959.49</b>	<b>4,354.22</b>
<b>V</b>	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>293.68</b>	<b>249.41</b>	<b>157.03</b>	<b>876.78</b>
<b>VI</b>	Exceptional items (net)(Gain)/Loss	-	-	-	-
<b>VII</b>	<b>Profit / (loss) before tax (V-VI)</b>	<b>293.68</b>	<b>249.41</b>	<b>157.03</b>	<b>876.78</b>
<b>VIII</b>	Tax expense				
	(1) Current tax	102.59	72.04	58.66	246.65
	(2) Income tax of earlier years	-	0.46	-	1.61
	(3) Reversal of MAT credit entitlement of earlier years	-	11.02	(0.82)	11.02
	(4) Deferred tax	0.73	(7.31)	(10.78)	(40.19)
	<b>Total tax (VIII)</b>	<b>103.32</b>	<b>76.21</b>	<b>47.07</b>	<b>219.10</b>
<b>IX</b>	<b>Net Profit/(loss) after tax (VII-VIII)</b>	<b>190.36</b>	<b>173.19</b>	<b>109.96</b>	<b>657.68</b>
<b>X</b>	<b>Other Comprehensive Income</b>				
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	(0.17)	-	4.01
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	0.03	(0.32)	(0.90)
	<b>Other comprehensive income for the period .</b>	<b>-</b>	<b>(0.13)</b>	<b>(0.32)</b>	<b>3.11</b>
<b>XI</b>	<b>Total comprehensive income for the period (IX+X) (Comprising Profit (Loss) and Other comprehensive income for the period)</b>	<b>190.36</b>	<b>173.06</b>	<b>109.64</b>	<b>660.80</b>
<b>XII</b>	Earnings Per Share (Rs.10 each) (Not annualised except for the year ended 31 March 2023)				
	Basic	<b>2.91</b>	<b>2.64</b>	<b>1.67</b>	<b>10.09</b>
	Diluted	<b>2.91</b>	<b>2.64</b>	<b>1.67</b>	<b>10.09</b>



**Notes to accounts on the consolidated financial results of Yatharth Hospital & Trauma Care Services Limited for the quarter ended June 30<sup>th</sup> 2023:**

1. The unaudited consolidated financial results ('the Statement') of Yatharth Hospital & Trauma Care Services Limited ('the Holding Company') along with its subsidiaries for the quarter ended June 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 17, 2023. The Statement was subjected to limited review by the statutory auditors, R. Nagpal Associates, Chartered Accountants and the review report is unmodified.
2. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim Financial Reporting' specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other Generally Accepted Accounting Principles in India.
3. The Chief operating decision maker (CODM- CEO) examines the Group's performance from revenue perspective and identifies 'Medical and Healthcare Services' as the only business revenue segment. The group operates in the India and it constitutes the single geographical segment.
4. The figures for the ended March 31<sup>st</sup> 2023 represents the difference between the audited figures in respect of full financial year and the un-audited figure of nine month ended December 31<sup>st</sup> 2022.
5. The Holding Company made pre-IPO allotment of 40,00,00- shares on July 6<sup>th</sup> 2023. The Holding Company also made public offer of 2,28,85,023 shares (including 65,51,690 shares under 'Offer for Sale' by existing shareholders). All the shares under pre-IPO and public offer were made at Rs 300/share (including the premium of Rs 290/share). The Holding Company completed all the listing formalities and got the listing permission from NSE and BSE. The shares of the Holding Company started trading from August 7<sup>th</sup>, 2023.
6. The aforesaid Statement is available on the Holding Company's website ([www.yatharthhospitals.in](http://www.yatharthhospitals.in)) and on the website of the Stock Exchanges ([www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com)).

**On behalf of the Board of Directors  
Yatharth Hospital & Trauma Care Services Ltd.**

  
**Dr. Ajay Kumar Tyagi**  
**Place: Noida**  
**Dated: 17/08/2023**





Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of **Yatharth Hospital & Trauma Care Services Limited** pursuant to Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**To the Board of Directors of  
Yatharth Hospital & Trauma Care Services Limited**

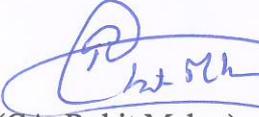
1. We have reviewed the accompanying Statement of Unaudited Standalone financial results of **Yatharth Hospital & Trauma Care Services Limited** (the Company) for the quarter ended 30<sup>th</sup> June 2023 together with the notes thereon (hereinafter referred to as "the Statement"), being submitted 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 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 Auditors 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 the Standards on Auditing specified under section 143(10) of the Act and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statements prepared in accordance with the recognition and measurement principles laid down in IND AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirement of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatements.

For R. Nagpal Associates  
Chartered Accountants  
Firm Registration No. 002626N

  
(CA. Rohit Mehra)  
Partner  
Membership No. 093910



UDIN: 23093910BAGUCF7803  
Place: Noida  
Date: 17<sup>th</sup> August 2023

# YATHARTH HOSPITAL & TRAUMA CARE SERVICES LIMITED

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CIN : U85110DL2008PLC174706

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

Rs. in Million except Shares and EPS

	Particulars	Standalone			
		Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	Revenue from operations	1,023.43	971.27	832.08	3,715.14
<b>II</b>	Other income	3.96	3.50	2.75	15.95
<b>III</b>	<b>Total Income (I+II)</b>	<b>1,027.40</b>	<b>974.76</b>	<b>834.82</b>	<b>3,731.08</b>
<b>IV</b>	<b>Expenses</b>				
	Medical consumables and pharmacy items consumed	186.26	157.36	151.04	624.32
	Employee benefits expense	167.68	153.96	130.08	604.53
	Finance costs	24.23	23.69	19.21	87.37
	Depreciation and amortisation	31.60	37.53	27.55	126.45
	Other expenses	378.57	382.37	320.48	1,433.21
	<b>Total expenses (IV)</b>	<b>788.34</b>	<b>754.90</b>	<b>648.36</b>	<b>2,875.88</b>
<b>V</b>	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>239.06</b>	<b>219.86</b>	<b>186.47</b>	<b>855.21</b>
<b>VI</b>	Exceptional items (net)(Gain)/Loss	-	-	-	-
<b>VII</b>	<b>Profit / (loss) before tax (V-VI)</b>	<b>239.06</b>	<b>219.86</b>	<b>186.47</b>	<b>855.21</b>
<b>VIII</b>	Tax expense				
	(1) Current tax	75.53	66.57	56.55	219.42
	(2) Income tax of earlier years	-	-	-	1.15
	(3) Reversal of MAT credit entitlement of earlier years	-	-	-	-
	(4) Deferred tax	7.46	-	(2.48)	(7.10)
	<b>Total tax (VIII)</b>	<b>82.99</b>	<b>66.57</b>	<b>54.07</b>	<b>213.47</b>
<b>IX</b>	<b>Net Profit/(loss) after tax (VII-VIII)</b>	<b>156.07</b>	<b>153.29</b>	<b>132.40</b>	<b>641.74</b>
<b>X</b>	<b>Other Comprehensive Income</b>				
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	3.05
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	(0.32)	(0.62)
	<b>Other comprehensive income for the period</b>	-	-	<b>(0.32)</b>	<b>2.43</b>
<b>XI</b>	<b>Total comprehensive income for the period (IX+X) (Comprising Profit (Loss) and Other comprehensive income for the period)</b>	<b>156.07</b>	<b>153.29</b>	<b>132.08</b>	<b>644.17</b>
<b>XII</b>	Earnings Per Share (Rs.10 each)				
	(Not annualised except for the year ended 31 March 2023)				
	Basic	2.38	2.34	2.02	9.83
	Diluted	2.38	2.34	2.02	9.83



**Notes to accounts on the Standalone financial results of Yatharth Hospital & Trauma Care Services Limited for the quarter ended June 30<sup>th</sup> 2023:**

1. The unaudited standalone financial results ('the Statement') of Yatharth Hospital & Trauma Care Services Limited ('the Company') for the quarter ended June 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 17, 2023. The Statement was subjected to limited review by the statutory auditors, R. Nagpal Associates, Chartered Accountants and the review report is unmodified.
2. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim Financial Reporting' specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other Generally Accepted Accounting Principles in India.
3. The Chief operating decision maker (CODM- CEO) examines the Company's performance from revenue perspective and identifies 'Medical and Healthcare Services' as the only business revenue segment. The Company operates in the India and it constitutes the single geographical segment.
4. The figures for the ended March 31<sup>st</sup> 2023 represents the difference between the audited figures in respect of full financial year and the un-audited figure of nine month ended December 31<sup>st</sup> 2022.
5. The Company made pre-IPO allotment of 40,00,00- shares on July 6<sup>th</sup> 2023. The Company also made public offer of 2,28,85,023 shares (including 65,51,690 shares under 'Offer for Sale' by existing shareholders). All the shares under pre-IPO and public offer were made at Rs 300/share (including the premium of Rs 290/share). The Company completed all the listing formalities and got the listing permission from NSE and BSE. The shares of the Company started trading from August 7<sup>th</sup>, 2023.
6. The aforesaid Statement is available on the Company's website ([www.yatharthhospitals.in](http://www.yatharthhospitals.in)) and on the website of the Stock Exchanges ([www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com))

**On behalf of the Board of Directors  
Yatharth Hospital & Trauma Care Services Ltd.**

  
**Dr. Ajay Kumar Tyagi**  
**Place: Noida**  
**Dated: 17/08/2023**

