

October 23, 2026

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, October 23, 2026**

Dear Sir/Madam,

In furtherance to our intimation dated October 08, 2026, this is to inform you that pursuant to Regulations 30, 33, and Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Board of Directors of the Company at its Meeting held today, i.e., October 23, 2026, has inter-alia: -

- a) Considered and approved the Unaudited Financial Results (both standalone and consolidated basis) for the quarter and half year ended on September 30, 2026 along with the Limited Review Report. A copy of the said Results is enclosed herewith as **Annexure – I**.
- b) Considered and approved the incorporation of a wholly owned subsidiary of the Company. The details as required in terms of SEBI Listing Regulations and SEBI Master Circular dated January 30, 2026 are enclosed herewith as **Annexure – II**.
- c) With reference to our announcement dated February 22, 2026 regarding acquisition of land on lease at South Pune, and further to the same, the company is entering into a sale agreement for the acquisition of land admeasuring to ~11,452.07 square metres, situated at Village Pune City (Bibvewadi), District Pune, for a total consideration of ₹150 Crores. The requisite disclosures as per Regulation 30 of Listing Regulations read with Circular dated January 30, 2026 ('SEBI Circular') is enclosed as **Annexure-III**.

The Board meeting commenced at 3:00 P.M. and was conclude at 3.43 P.M.

The aforementioned information will be available at the website of the Company at [www.jupiterhospital.com](http://www.jupiterhospital.com)

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

Thanking you,

For JUPITER LIFE LINE HOSPITALS LIMITED

SUMA VINAYAK  
UPPARATTI

Digitally signed by SUMA  
VINAYAK UPPARATTI  
Date: 2026.10.23  
15:47:13 +05'30'

Suma Upparatti  
Company Secretary & Compliance Officer

**Encl:** As stated above

**KKC & Associates LLP****Chartered Accountants**

(formerly Khimji Kunverji &amp; Co LLP)

Sunshine Tower, Level 19

Senapati Bapat Marg

Elphinstone Road

Mumbai-400 013

Telephone: +91 22 6143 7333

**Aswin P. Malde & Co.****Chartered Accountants**

405, Jay Commercial Plaza,  
Junction of S.L. Road & M.G. Road,  
Mulund (W),  
Mumbai- 400 080

Telephone: +91 22 6552 5689

Independent Auditor's Review Report on unaudited standalone financial results for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 of Jupiter Life Line Hospitals Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of

Jupiter Life Line Hospitals Limited

**Introduction**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Jupiter Life Line Hospitals Limited ('the Company') for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). We have initialled the Statement for identification purpose only.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' specified in section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder 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.

**Scope of 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 ('the ICAI'). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company's 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.

**Conclusion**

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 Ind AS, specified under Section 133 of the Act as amended, read with relevant rules issued thereunder 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.



**KKC & Associates LLP**  
**Chartered Accountants**  
(formerly Khimji Kunverji & Co LLP)  
Sunshine Tower, Level 19  
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**Aswin P. Malde & Co.**  
**Chartered Accountants**

405, Jay Commercial Plaza,  
Junction of S.L. Road & M.G. Road,  
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**Other Matter**

5. The Standalone financial results include the financial information of 1 (one) partnership firm whose financial information being certified by the Management, reflects the Company's share of net loss after tax of Rs. 2.73 million and Rs. 5.97 million for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026 respectively, as considered in the Statement. According to the information and explanations given to us by the Management, these financial information are not material to the Company.

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

For **KKC & Associates LLP**  
Chartered Accountants  
(formerly Khimji Kunverji & Co LLP)  
Firm Registration Number: 105146W/W100621



**Hasmukh B Dedhia**  
Partner  
ICAI Membership No: 033494  
UDIN: 26033494 WK H6TU 2721



Place: Mumbai  
Date: 23 October 2026

For **Aswin P. Malde & Co**  
Chartered Accountants  
Firm Registration Number: 100725W



**Aswin P. Malde**  
Proprietor  
ICAI Membership No: 032662  
UDIN: 26032662 GFJB NM 1830



Place: Mumbai  
Date: 23 October 2026

# JUPITER LIFE LINE HOSPITALS LIMITED

CIN: L85100MH2002PLC137908

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 62976630 Email: info@jupiterhospital.com Web: www.jupiterhospital.com

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

| Sl. No. | Particulars                                                                         | Quarter Ended      |                  |                    | Half Year Ended    |                    | Year Ended       |
|---------|-------------------------------------------------------------------------------------|--------------------|------------------|--------------------|--------------------|--------------------|------------------|
|         |                                                                                     | September 30, 2026 | June 30, 2026    | September 30, 2025 | September 30, 2026 | September 30, 2025 | March 31, 2026   |
|         |                                                                                     | Unaudited          | Unaudited        | Unaudited          | Unaudited          | Unaudited          | Audited          |
| 1.      | <b>Income</b>                                                                       |                    |                  |                    |                    |                    |                  |
| a.      | Revenue from operations                                                             | 3,645.97           | 3,284.85         | 3,158.16           | 6,930.82           | 5,938.03           | 11,976.24        |
| b.      | Other income                                                                        | 68.92              | 106.43           | 113.09             | 175.35             | 241.45             | 422.51           |
|         | <b>Total Income</b>                                                                 | <b>3,714.89</b>    | <b>3,391.28</b>  | <b>3,271.25</b>    | <b>7,106.17</b>    | <b>6,179.48</b>    | <b>12,398.75</b> |
| 2.      | <b>Expenses</b>                                                                     |                    |                  |                    |                    |                    |                  |
| a.      | Purchases of medical consumables, drugs and surgical items                          | 614.83             | 588.93           | 559.34             | 1,203.76           | 1,070.67           | 2,236.18         |
| b.      | Changes in inventories of medical consumables, drugs and surgical items             | 17.34              | 7.36             | (5.29)             | 24.70              | (8.98)             | (103.40)         |
| c.      | Employee benefit expense                                                            | 627.85             | 569.54           | 484.54             | 1,197.39           | 958.43             | 2,056.39         |
| d.      | Professional fees                                                                   | 873.16             | 804.06           | 833.61             | 1,677.22           | 1,477.69           | 2,864.99         |
| e.      | Finance costs                                                                       | 90.42              | 81.16            | 29.63              | 171.58             | 59.64              | 128.35           |
| f.      | Depreciation and amortisation expense                                               | 234.64             | 215.74           | 166.78             | 450.38             | 333.44             | 686.31           |
| g.      | Other expenses                                                                      | 571.57             | 623.36           | 497.83             | 1,194.93           | 976.28             | 1,920.68         |
|         | <b>Total Expenses</b>                                                               | <b>3,029.81</b>    | <b>2,890.15</b>  | <b>2,566.44</b>    | <b>5,919.96</b>    | <b>4,867.17</b>    | <b>9,789.50</b>  |
| 3.      | <b>Profit before exceptional items and tax (1-2)</b>                                | <b>685.08</b>      | <b>501.13</b>    | <b>704.81</b>      | <b>1,186.21</b>    | <b>1,312.31</b>    | <b>2,609.25</b>  |
| 4.      | Exceptional (loss)/ gain                                                            | -                  | -                | -                  | -                  | -                  | (43.89)          |
| 5.      | <b>Profit before tax (3-4)</b>                                                      | <b>685.08</b>      | <b>501.13</b>    | <b>704.81</b>      | <b>1,186.21</b>    | <b>1,312.31</b>    | <b>2,565.36</b>  |
| 6.      | <b>Tax expenses</b>                                                                 |                    |                  |                    |                    |                    |                  |
| a.      | Current tax                                                                         | 158.06             | 124.89           | 195.30             | 282.95             | 374.46             | 621.44           |
| b.      | Short/ (Excess) Provision of earlier years                                          | -                  | -                | -                  | -                  | -                  | (7.42)           |
| c.      | Deferred tax charge/ (credit)                                                       | 12.48              | 4.35             | (36.52)            | 16.83              | (41.12)            | 37.54            |
|         | <b>Total tax expense</b>                                                            | <b>170.54</b>      | <b>129.24</b>    | <b>158.78</b>      | <b>299.78</b>      | <b>333.34</b>      | <b>651.56</b>    |
| 7.      | <b>Net Profit for the period/ year (5-6)</b>                                        | <b>514.54</b>      | <b>371.89</b>    | <b>546.03</b>      | <b>886.43</b>      | <b>978.97</b>      | <b>1,913.80</b>  |
| 8.      | <b>Other Comprehensive income</b>                                                   |                    |                  |                    |                    |                    |                  |
|         | Items that will not be reclassified to profit or loss                               |                    |                  |                    |                    |                    |                  |
|         | (i) Remeasurement of the defined benefit liabilities/ (assets)                      | (9.16)             | -                | -                  | (9.16)             | -                  | 2.57             |
|         | (ii) Deferred tax relating to items that will not be reclassified to Profit or Loss | 2.31               | -                | -                  | 2.31               | -                  | (0.65)           |
|         | <b>Total other comprehensive income/ (loss)</b>                                     | <b>(6.85)</b>      | <b>-</b>         | <b>-</b>           | <b>(6.85)</b>      | <b>-</b>           | <b>1.92</b>      |
|         | <b>Total comprehensive income for the period/ year</b>                              | <b>507.69</b>      | <b>371.89</b>    | <b>546.03</b>      | <b>879.58</b>      | <b>978.97</b>      | <b>1,915.72</b>  |
|         | <b>Paid up Equity Share Capital (Face value ₹ 2 per share)</b>                      | <b>655.66</b>      | <b>655.66</b>    | <b>655.66</b>      | <b>655.66</b>      | <b>655.66</b>      | <b>655.66</b>    |
|         | <b>Other Equity</b>                                                                 | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>15,419.91</b> |
|         | <b>Earnings per equity share (Refer Note 5)</b>                                     |                    |                  |                    |                    |                    |                  |
|         | Basic (in ₹)                                                                        | 1.57               | 1.13             | 1.67               | 2.70               | 2.99               | 5.84             |
|         | Diluted (in ₹)                                                                      | 1.57               | 1.13             | 1.67               | 2.70               | 2.99               | 5.84             |
|         |                                                                                     | (Not annualised)   | (Not annualised) | (Not annualised)   | (Not annualised)   | (Not annualised)   |                  |



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**STATEMENT OF UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2026****(₹ In Million)**

| Particulars                                        | As at Sep 30, 2026<br>Unaudited | As at March 31, 2026<br>Audited |
|----------------------------------------------------|---------------------------------|---------------------------------|
| <b>ASSETS</b>                                      |                                 |                                 |
| <b>NON-CURRENT ASSETS</b>                          |                                 |                                 |
| (a) Property, plant and equipment                  | 10,651.48                       | 10,175.20                       |
| (b) Right of use assets                            | 931.01                          | 974.60                          |
| (c) Capital work-in-progress                       | 1,730.44                        | 1,127.05                        |
| (d) Other intangible assets                        | 91.60                           | 78.03                           |
| (e) Financial assets                               |                                 |                                 |
| (i) Investments                                    | 940.30                          | 940.30                          |
| (ii) Other financial assets                        | 345.21                          | 324.80                          |
| (f) Other non-current assets                       | 2,548.45                        | 1,263.55                        |
| <b>TOTAL NON-CURRENT ASSETS</b>                    | <b>17,238.49</b>                | <b>14,883.53</b>                |
| <b>CURRENT ASSETS</b>                              |                                 |                                 |
| (a) Inventories                                    | 260.43                          | 285.13                          |
| (b) Financial assets                               |                                 |                                 |
| (i) Investments                                    | 1376.90                         | 4,863.69                        |
| (ii) Trade receivables                             | 1025.70                         | 671.39                          |
| (iii) Cash and cash equivalents                    | 314.00                          | 374.33                          |
| (iv) Bank balances other than (iii) above          | 16.76                           | 33.95                           |
| (v) Loans                                          | 2,831.84                        | 322.21                          |
| (vi) Other financial assets                        | 2.34                            | 64.59                           |
| (c) Other current assets                           | 98.35                           | 103.94                          |
| <b>TOTAL CURRENT ASSETS</b>                        | <b>5,926.32</b>                 | <b>6,719.23</b>                 |
| <b>TOTAL ASSETS</b>                                | <b>23,164.81</b>                | <b>21,602.76</b>                |
| <b>EQUITY AND LIABILITIES</b>                      |                                 |                                 |
| <b>EQUITY</b>                                      |                                 |                                 |
| (a) Equity share capital                           | 655.66                          | 655.66                          |
| (b) Other equity                                   | 16,233.92                       | 15,419.91                       |
| <b>TOTAL EQUITY</b>                                | <b>16,889.58</b>                | <b>16,075.57</b>                |
| <b>LIABILITIES</b>                                 |                                 |                                 |
| <b>NON-CURRENT LIABILITIES</b>                     |                                 |                                 |
| (a) Financial liabilities                          |                                 |                                 |
| (i) Borrowings                                     | 3,254.94                        | 2,584.12                        |
| (ii) Lease liabilities                             | 674.70                          | 644.79                          |
| (b) Provisions                                     | 164.51                          | 152.24                          |
| (c) Deferred tax liabilities (net)                 | 310.22                          | 295.70                          |
| <b>TOTAL NON-CURRENT LIABILITIES</b>               | <b>4,404.37</b>                 | <b>3,676.85</b>                 |
| <b>CURRENT LIABILITIES</b>                         |                                 |                                 |
| (a) Financial liabilities                          |                                 |                                 |
| (i) Borrowings                                     | 49.95                           | 26.20                           |
| (ii) Lease liabilities                             | 103.39                          | 96.04                           |
| (iii) Trade payables                               |                                 |                                 |
| (A) Dues to micro and small enterprises            | 272.50                          | 254.52                          |
| (B) Dues to other than micro and small enterprises | 206.40                          | 472.02                          |
| (iv) Other financial Liabilities                   | 845.50                          | 649.21                          |
| (b) Other current liabilities                      | 268.74                          | 258.38                          |
| (c) Provisions                                     | 87.83                           | 62.88                           |
| (d) Current tax liabilities (net)                  | 36.55                           | 31.09                           |
| <b>TOTAL CURRENT LIABILITIES</b>                   | <b>1,870.86</b>                 | <b>1,850.34</b>                 |
| <b>TOTAL LIABILITIES</b>                           | <b>6,275.23</b>                 | <b>5,527.19</b>                 |
| <b>TOTAL EQUITY AND LIABILITIES</b>                | <b>23,164.81</b>                | <b>21,602.76</b>                |



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## UNAUDITED STANDALONE CASH FLOW STATEMENT FOR HALF YEAR ENDED SEPTEMBER 30, 2026

| Particulars                                                                                    | Half Year Ended |              |
|------------------------------------------------------------------------------------------------|-----------------|--------------|
|                                                                                                | Sep 30, 2026    | Sep 30, 2025 |
|                                                                                                | Unaudited       | Unaudited    |
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>                                                  |                 |              |
| Net Profit before Taxation and Exceptional Items                                               | 1,186.21        | 1,312.31     |
| Adjustments for:                                                                               |                 |              |
| Share of Profit in partnership firms                                                           | 5.97            | 1.32         |
| Depreciation and amortisation expense                                                          | 450.38          | 333.44       |
| Interest on lease liabilities                                                                  | 34.33           | -            |
| Finance costs                                                                                  | 137.25          | 59.64        |
| Interest income                                                                                | (141.23)        | (189.68)     |
| (Profit)/loss on sale/scrap/written off of property, plant and equipment (net)                 | 0.31            | 0.44         |
| Dividend income                                                                                | (0.08)          | (0.08)       |
| Net loss/(gain) on sale of investments                                                         | (22.85)         | (49.77)      |
| Net loss/(gain) arising on fair valuation of investments                                       | (0.19)          | 11.47        |
| Bad Debts written off                                                                          | 11.64           | 3.01         |
| Allowance and Provision for doubtful debts                                                     | 18.67           | 29.86        |
| Balance written off/back and other non cash item/exceptional items                             | -               | (0.65)       |
|                                                                                                | 494.20          | 199.00       |
| Operating Profit before Working Capital changes                                                | 1,680.41        | 1,511.31     |
| Movements in Working Capital:                                                                  |                 |              |
| (Increase)/ Decrease in Operating Assets                                                       |                 |              |
| Trade receivables                                                                              | (384.62)        | (302.77)     |
| Inventories                                                                                    | 24.7            | (8.98)       |
| Other financial assets                                                                         | 62.25           | 1.14         |
| Other assets                                                                                   | (9.23)          | (21.16)      |
| (Decrease)/ Increase in Operating Liabilities                                                  |                 |              |
| Trade payables                                                                                 | (247.64)        | (166.00)     |
| Other financial liabilities                                                                    | 196.29          | 388.28       |
| Other liabilities and provisions                                                               | 38.42           | 8.03         |
|                                                                                                | (319.83)        | (101.46)     |
| Cash generated from Operations                                                                 | 1,360.58        | 1,409.85     |
| Income taxes paid/refund (net)                                                                 | (277.49)        | (297.28)     |
| Net Cash generated from Operating Activities                                                   | 1,083.09        | 1,112.57     |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>                                                  |                 |              |
| Payment to acquire property, plant and equipment, CWIP, capital advances and intangible assets | (2,753.64)      | (1,619.50)   |
| Proceeds from sale of property, plant and equipment                                            | 1.50            | 1.74         |
| (Investment)/Maturity in deposits                                                              | 17.19           | (8.95)       |
| Interest received                                                                              | 141.23          | 100.92       |
| Dividend received                                                                              | 0.08            | 0.08         |
| Loan given to Subsidiaries                                                                     | (2,509.63)      | (100.00)     |
| Investment in subsidiaries and partnership firms                                               | -               | (48.41)      |
| Purchase of current Investments                                                                | (6,246.16)      | (7,151.68)   |
| Proceeds from sale of current Investments                                                      | 9,750.02        | 7117.55      |
| Net Cash generated from/ (used in) Investing Activities                                        | (1,599.41)      | (1,708.25)   |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>                                                  |                 |              |
| Proceeds from secured borrowings                                                               | 710.00          | -            |
| Repayment of secured borrowings (net)                                                          | (15.43)         | (3.75)       |
| Payment of lease liabilities                                                                   | (35.76)         | (29.30)      |
| Finance cost paid                                                                              | (137.25)        | (20.14)      |
| Dividend paid                                                                                  | (65.57)         | (65.57)      |
| Net Cash (used in)/ generated by Financing Activities                                          | 455.99          | (118.76)     |
| Net increase in Cash and Cash Equivalents (A+B+C)                                              | (60.33)         | (714.44)     |
| Cash and Cash Equivalents at the beginning of the year                                         | 374.33          | 845.39       |
| Cash and Cash Equivalents at the end of year                                                   | 314.00          | 130.95       |



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**Telephone No:** 022 62976630 **Email:** info@jupiterhospital.com **Web:** www.jupiterhospital.com

**NOTES TO THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026**

1. The unaudited standalone financial results of Jupiter Life Line Hospitals Limited ('the Company') for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 23, 2026. These results have been subjected to limited review by the joint statutory auditors of the Company, who have issued an unmodified report.

2. These financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 - Interim Financial Reporting, as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and in compliance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India.

3. During the previous year ended March 31 2026, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws ('New Labour Codes'). The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. In accordance with the guidance issued by the Institute of Chartered Accountants of India and based on actuarial valuation, the Company has recognized Rs.43.89 million (net of subsequent reversal upon actualisation of charge) towards increase in the gratuity liability arising out of past service cost and enactment of the new legislation under "Exceptional Items" in the standalone financial results for the year ended March 31, 2026.

4. The Company is primarily engaged in the business of Healthcare services in India, which constitutes its only reportable business and geographical segment in accordance with Ind AS 108 - Operating Segments. Accordingly, no separate segment disclosures are required. Further, segment reporting for its Hotel division is not required, as its contribution to the Company's total revenue, profit, and assets is below the 10% thresholds specified under Ind AS 108.

5. The Board of Directors of the Company at its meeting held on May 15, 2026, approved the Sub-division/ split of 1 (One) existing equity share of the Company having face value of Rs. 10/- (Rupees Ten only) each, fully paid-up, into 5 (Five) equity shares of the Company having face value of Rs. 2/- (Rupee Two only) each, fully paid-up, with effect from the record date July 24, 2026. The above sub-division/split has been approved by the equity shareholders of the Company in its Annual General Meeting held on July 17, 2026. Accordingly, the impact of sub-division has been considered in the computation of basic and diluted earnings per share (EPS) for the quarter and half year ended September 30, 2026, and comparative figures for prior periods have also been adjusted to give effect to such sub-division in accordance with requirements under Ind AS 33, Earnings per share.

6. The proposed merger of Medulla Healthcare Private Limited ("Transferor Company"), a direct wholly-owned subsidiary of Jupiter Life Line Hospitals Limited ("Transferee Company") with the Transferee Company with effect from April 1, 2025 is pending final sanction of the Honourable National Company Law Tribunal, Mumbai. Thus, effect of the proposed scheme (being not material) is not given in the current financial statements of the Transferee Company.

7. Previous period figures have been regrouped and/or reclassified to conform to the current period presentation, wherever necessary.

8. The financial results are available on the Company's website (www.jupiterhospital.com) and on the websites of the Stock Exchanges (www.bseindia.com and www.nseindia.com).



For Jupiter Life Line Hospitals Limited

**Dr. Ankit Thakker**  
Managing Director and CEO  
DIN: 02874715

**Place:** Mumbai  
**Date:** October 23, 2026

**KKC & Associates LLP**  
**Chartered Accountants**

(formerly Khimji Kunverji & Co LLP)  
 Sunshine Tower, Level 19  
 Senapati Bapat Marg  
 Elphinstone Road  
 Mumbai-400 013  
 Telephone: +91 22 6143 7333

**Aswin P. Malde & Co.**  
**Chartered Accountants**

405, Jay Commercial Plaza,  
 Junction of S.L. Road & M.G. Road,  
 Mulund (W),  
 Mumbai- 400 080  
 Telephone: +91 22 6552 5689

Independent Auditor's Review Report on unaudited consolidated financial results for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 of Jupiter Life Line Hospitals Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To  
 The Board of Directors of  
 Jupiter Life Line Hospitals Limited

**Introduction**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Jupiter Life Line Hospitals Limited ('the Parent' or 'the Company') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). We have initialled the Statement for identification purpose only.
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 ('Ind AS') 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder 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.

**Scope of 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 ('the ICAI'). 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, as amended, to the extent applicable.

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



| Name of the entity                                 | Relationship                                                                |
|----------------------------------------------------|-----------------------------------------------------------------------------|
| Jupiter Life Line Hospitals Limited                | The Parent                                                                  |
| Jupiter Hospital Projects Private Limited('JHPPL') | Subsidiary                                                                  |
| Medulla Healthcare Private Limited                 | Subsidiary                                                                  |
| Jupiter Hospital Pharmacy Private Limited          | Subsidiary                                                                  |
| Katyayini Hospitality                              | Partnership Firm with Parent holding 95%                                    |
| Sulcus Private Limited                             | Subsidiary of Jupiter Hospital Pharmacy Private Limited (from 31 July 2026) |

## Conclusion

- 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 Ind AS specified under Section 133 of the Act as amended, read with relevant rules issued thereunder 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.

## Other Matters

- The Interim financial statements of 3 subsidiaries included in the Statement, whose interim financial statements, reflect total assets of Rs. 402.38 million as at 30 September 2026, reflect total revenues of Rs. 125.02 million and Rs. 239.09 million, total net profit after tax of Rs. 20.36 million and Rs. 40.07 million, total comprehensive income of Rs. 20.40 million and of Rs. 40.11 million, for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026 respectively, and cash flows loss (net) of Rs. 3.11 million for the period from 01 April 2026 to 30 September 2026 as considered in the Statement, has been reviewed by Aswin P. Malde & Co., one of the joint auditors of the Parent, whose review 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 review reports of the other joint auditors, and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter with respect to our reliance on the work done and the review report of the other joint auditors.
- We did not review the interim financial statements of 1 subsidiary included in the Statement, whose interim financial statements, reflect total assets of Rs. 5,829.33 million as at 30 September 2026, reflect total revenues of Rs. 751.24 million and Rs. 1422.55 million, total net profit after tax of Rs. 28.83 million and Rs. 12.53 million, total comprehensive income of Rs. 27.79 million and of Rs. 10.99 million, for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026 respectively, and cash flows (net) of Rs. 54.01



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**Aswin P. Malde & Co.**  
**Chartered Accountants**

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Junction of S.L. Road & M.G. Road,  
Mulund (W),  
Mumbai- 400 080  
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million for the period from 01 April 2026 to 30 September 2026 as considered in the Statement. This interim financial statements have been reviewed by other auditor and their reports, vide which they have issued an unmodified conclusion 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 this subsidiary, is based solely on the report 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 matter.

8. The Statement also include the financial information of 1 (one) partnership firm whose financial information being certified by the Management, reflects the Company's share of net loss after tax of Rs. 2.73 million and Rs. 5.97 million for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026 respectively, as considered in the Statement. According to the information and explanations given to us by the Management, these financial information are not material to the Company.

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

For **KKC & Associates LLP**  
Chartered Accountants  
(formerly Khimji Kunverji & Co LLP)  
Firm Registration Number: 105146W/W100621



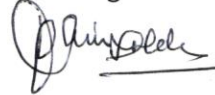
**Hasmukh B Dedhia**  
Partner  
ICAI Membership No: 33494  
UDIN: 26033494BOPFVLC 9510



Place: Mumbai  
Date: 23 October 2026

For **Aswin P. Malde & Co**  
Chartered Accountants

Firm Registration Number: 100725W



**Aswin P. Malde**  
Proprietor  
ICAI Membership No: 32662  
UDIN: 26032662VOXVFT 7437



Place: Mumbai  
Date: 23 October 2026

**JUPITER LIFE LINE HOSPITALS LIMITED**

CIN: L85100MH2002PLC137908

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**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026**

('₹ In Million)

| Sl. No. | Particulars                                                                         | Quarter Ended      |                  |                    | Half Year Ended    |                    | Year Ended       |
|---------|-------------------------------------------------------------------------------------|--------------------|------------------|--------------------|--------------------|--------------------|------------------|
|         |                                                                                     | September 30, 2026 | June 30, 2026    | September 30, 2025 | September 30, 2026 | September 30, 2025 | March 31, 2026   |
|         |                                                                                     | Unaudited          | Unaudited        | Unaudited          | Unaudited          | Unaudited          | Audited          |
| 1.      | <b>Income</b>                                                                       |                    |                  |                    |                    |                    |                  |
| a.      | Revenue from operations                                                             | 4,564.96           | 4,109.83         | 3,936.29           | 8,674.79           | 7,465.82           | 14,997.87        |
| b.      | Other income                                                                        | 105.44             | 105.86           | 112.73             | 211.30             | 240.90             | 423.68           |
|         | <b>Total Income</b>                                                                 | <b>4,670.40</b>    | <b>4,215.69</b>  | <b>4,049.02</b>    | <b>8,886.09</b>    | <b>7,706.72</b>    | <b>15,421.55</b> |
| 2.      | <b>Expenses</b>                                                                     |                    |                  |                    |                    |                    |                  |
| a.      | Purchases of medical consumables, drugs and surgical items                          | 843.18             | 796.74           | 745.26             | 1,639.92           | 1,455.86           | 2,991.43         |
| b.      | Changes in inventories of medical consumables, drugs and surgical                   | 21.91              | 3.88             | (7.69)             | 25.79              | (11.03)            | (118.75)         |
| c.      | Employee benefit expense                                                            | 813.34             | 744.52           | 632.47             | 1,557.86           | 1,249.62           | 2,563.25         |
| d.      | Professional fees                                                                   | 1,101.90           | 1,022.25         | 1,029.80           | 2,124.15           | 1,857.16           | 3,640.29         |
| e.      | Finance costs                                                                       | 138.31             | 128.62           | 78.37              | 266.93             | 161.07             | 326.63           |
| f.      | Depreciation and amortisation expenses                                              | 284.77             | 264.40           | 214.61             | 549.17             | 426.80             | 876.40           |
| g.      | Other expenses                                                                      | 716.15             | 749.75           | 613.98             | 1,465.90           | 1,207.54           | 2,489.07         |
|         | <b>Total Expenses</b>                                                               | <b>3,919.56</b>    | <b>3,710.16</b>  | <b>3,306.80</b>    | <b>7,629.72</b>    | <b>6,347.02</b>    | <b>12,768.32</b> |
| 3.      | <b>Profit before exceptional items and tax (1-2)</b>                                | <b>750.84</b>      | <b>505.53</b>    | <b>742.22</b>      | <b>1,256.37</b>    | <b>1,359.70</b>    | <b>2,653.23</b>  |
| 4.      | Exceptional (loss)/ gain                                                            | -                  | -                | -                  | -                  | -                  | (48.87)          |
| 5.      | <b>Profit before tax (3-4)</b>                                                      | <b>750.84</b>      | <b>505.53</b>    | <b>742.22</b>      | <b>1,256.37</b>    | <b>1,359.70</b>    | <b>2,604.36</b>  |
| 6.      | <b>Tax expenses</b>                                                                 |                    |                  |                    |                    |                    |                  |
| a.      | Current tax                                                                         | 165.15             | 131.75           | 202.00             | 296.90             | 386.44             | 644.91           |
| b.      | Short/ (Excess) Provision of earlier years                                          | -                  | -                | -                  | -                  | -                  | (7.42)           |
| c.      | Deferred tax charge/ (credit)                                                       | 22.10              | (1.34)           | (34.55)            | 20.76              | (40.96)            | 25.00            |
|         | <b>Total tax expense</b>                                                            | <b>187.25</b>      | <b>130.41</b>    | <b>167.45</b>      | <b>317.66</b>      | <b>345.48</b>      | <b>662.49</b>    |
| 7.      | <b>Net Profit for the period / year (5-6)</b>                                       | <b>563.59</b>      | <b>375.12</b>    | <b>574.77</b>      | <b>938.71</b>      | <b>1,014.22</b>    | <b>1,941.87</b>  |
| 8.      | <b>Other Comprehensive income</b>                                                   |                    |                  |                    |                    |                    |                  |
|         | Items that will not be reclassified to profit or loss                               |                    |                  |                    |                    |                    |                  |
|         | (i) Remeasurement of the defined benefit liabilities/ (assets)                      | (11.56)            | -                | -                  | (11.56)            | -                  | 5.20             |
|         | (ii) Deferred tax relating to items that will not be reclassified to Profit or Loss | 2.80               | -                | -                  | 2.80               | -                  | (1.18)           |
|         | <b>Total other comprehensive income/ (loss)</b>                                     | <b>(8.76)</b>      | <b>-</b>         | <b>-</b>           | <b>(8.76)</b>      | <b>-</b>           | <b>4.02</b>      |
|         | <b>Total comprehensive income for the period/ year</b>                              | <b>554.83</b>      | <b>375.12</b>    | <b>574.77</b>      | <b>929.95</b>      | <b>1,014.22</b>    | <b>1,945.89</b>  |
|         | <b>Profit/(Loss) attributable to:</b>                                               |                    |                  |                    |                    |                    |                  |
|         | i. Owners of the Company                                                            | 561.72             | 374.86           | 573.53             | 936.58             | 1,012.39           | 1,940.06         |
|         | ii. Non-Controlling Interests                                                       | 1.87               | 0.26             | 1.24               | 2.13               | 1.83               | 1.81             |
|         | <b>Other Comprehensive income attributable to:</b>                                  |                    |                  |                    |                    |                    |                  |
|         | i. Owners of the Company                                                            | (8.69)             | -                | -                  | (8.69)             | -                  | 3.93             |
|         | ii. Non-Controlling Interests                                                       | (0.07)             | -                | -                  | (0.07)             | -                  | 0.09             |
|         | <b>Total Comprehensive income attributable to:</b>                                  |                    |                  |                    |                    |                    |                  |
|         | i. Owners of the Company                                                            | 553.03             | 374.86           | 573.53             | 927.89             | 1,012.39           | 1,943.99         |
|         | ii. Non-Controlling Interests                                                       | 1.80               | 0.26             | 1.24               | 2.06               | 1.83               | 1.90             |
|         | <b>Paid up Equity Share Capital (Face value ₹ 2 per share)</b>                      | <b>655.66</b>      | <b>655.66</b>    | <b>655.66</b>      | <b>655.66</b>      | <b>655.66</b>      | <b>655.66</b>    |
|         | <b>Other Equity</b>                                                                 | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>14,785.18</b> |
|         | <b>Earnings per equity share (Refer Note 5)</b>                                     |                    |                  |                    |                    |                    |                  |
|         | Basic (in ₹)                                                                        | 1.72               | 1.14             | 1.75               | 2.86               | 3.09               | 5.92             |
|         | Diluted (in ₹)                                                                      | 1.72               | 1.14             | 1.75               | 2.86               | 3.09               | 5.92             |
|         |                                                                                     | (Not annualised)   | (Not annualised) | (Not annualised)   | (Not annualised)   | (Not annualised)   |                  |



AGL

**JUPITER LIFE LINE HOSPITALS LIMITED**

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**UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2026**

(₹ In Million)

| Particulars                                         | As at Sep 30, 2026<br>Unaudited | As at March 31, 2026<br>Audited |
|-----------------------------------------------------|---------------------------------|---------------------------------|
| <b>ASSETS</b>                                       |                                 |                                 |
| <b>NON-CURRENT ASSETS</b>                           |                                 |                                 |
| (a) Property, plant and equipment                   | 13,206.97                       | 12,768.59                       |
| (b) Right of use assets                             | 1,036.82                        | 990.61                          |
| (c) Capital work-in-progress                        | 1,937.88                        | 1,292.12                        |
| (d) Goodwill (Note 7)                               | 51.06                           | -                               |
| (e) Other intangible assets                         | 94.11                           | 79.56                           |
| (f) Financial assets                                |                                 |                                 |
| (i) Investments                                     | 1.00                            | 1.00                            |
| (ii) Other financial assets                         | 346.43                          | 332.50                          |
| (g) Deferred tax assets (net)                       | 194.90                          | 198.34                          |
| (h) Other non-current assets                        | 2,585.09                        | 1,319.57                        |
| <b>TOTAL NON-CURRENT ASSETS</b>                     | <b>19,454.26</b>                | <b>16,982.29</b>                |
| <b>CURRENT ASSETS</b>                               |                                 |                                 |
| (a) Inventories                                     | 357.57                          | 383.36                          |
| (b) Financial assets                                |                                 |                                 |
| (i) Investments                                     | 3,847.02                        | 4,857.04                        |
| (ii) Trade receivables                              | 1,183.00                        | 755.39                          |
| (iii) Cash and cash equivalents                     | 451.43                          | 547.61                          |
| (iv) Bank balances other than (iii) above           | 16.88                           | 34.07                           |
| (v) Other financial assets                          | 2.34                            | 64.59                           |
| (c) Current tax assets (net)                        | 96.42                           | 64.95                           |
| (d) Other current assets                            | 192.38                          | 141.99                          |
| <b>TOTAL CURRENT ASSETS</b>                         | <b>6,147.04</b>                 | <b>6,849.00</b>                 |
| <b>TOTAL ASSETS</b>                                 | <b>25,601.30</b>                | <b>23,831.29</b>                |
| <b>EQUITY AND LIABILITIES</b>                       |                                 |                                 |
| <b>EQUITY</b>                                       |                                 |                                 |
| (a) Equity share capital                            | 655.66                          | 655.66                          |
| (b) Other equity                                    | 15,647.49                       | 14,785.18                       |
| <b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b> | <b>16,303.15</b>                | <b>15,440.84</b>                |
| (c) Non-Controlling interest                        | 2.15                            | 0.09                            |
| <b>TOTAL EQUITY</b>                                 | <b>16,305.30</b>                | <b>15,440.93</b>                |
| <b>LIABILITIES</b>                                  |                                 |                                 |
| <b>NON-CURRENT LIABILITIES</b>                      |                                 |                                 |
| (a) Financial liabilities                           |                                 |                                 |
| (i) Borrowings                                      | 5,654.74                        | 5,008.97                        |
| (ii) Lease liabilities                              | 689.43                          | 655.33                          |
| (b) Provisions                                      | 178.88                          | 164.61                          |
| (c) Deferred tax liabilities (net)                  | 310.22                          | 295.70                          |
| <b>TOTAL NON-CURRENT LIABILITIES</b>                | <b>6,833.27</b>                 | <b>6,124.61</b>                 |
| <b>CURRENT LIABILITIES</b>                          |                                 |                                 |
| (a) Financial liabilities                           |                                 |                                 |
| (i) Borrowings                                      | 233.28                          | 76.30                           |
| (ii) Lease liabilities                              | 109.46                          | 101.80                          |
| (iii) Trade payables                                |                                 |                                 |
| (A) Dues to micro and small enterprises             | 343.77                          | 303.75                          |
| (B) Dues to other than micro and small enterprises  | 307.55                          | 651.64                          |
| (iv) Other financial Liabilities                    | 962.16                          | 709.33                          |
| (b) Other current liabilities                       | 319.29                          | 296.80                          |
| (c) Provisions                                      | 147.49                          | 92.01                           |
| (d) Current tax liabilities (net)                   | 39.73                           | 34.12                           |
| <b>TOTAL CURRENT LIABILITIES</b>                    | <b>2,462.73</b>                 | <b>2,265.75</b>                 |
| <b>TOTAL LIABILITIES</b>                            | <b>9,296.00</b>                 | <b>8,390.36</b>                 |
| <b>TOTAL EQUITY AND LIABILITIES</b>                 | <b>25,601.30</b>                | <b>23,831.29</b>                |



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**UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR HALF YEAR ENDED SEPTEMBER 30, 2026**

| Particulars                                                                    | Half Year ended   |                   |
|--------------------------------------------------------------------------------|-------------------|-------------------|
|                                                                                | Sep 30, 2026      | Sep 30, 2025      |
|                                                                                | Unaudited         | Unaudited         |
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>                                  |                   |                   |
| Net Profit before Taxation and Exceptional Items                               | 1,256.37          | 1,359.70          |
| Adjustments for:                                                               |                   |                   |
| Share of Profit/loss in partnership firms                                      | -                 | (0.01)            |
| Depreciation and amortisation expenses                                         | 549.17            | 426.80            |
| Interest on lease liabilities                                                  | 34.33             | -                 |
| Finance costs                                                                  | 232.59            | 161.07            |
| Interest income                                                                | (178.41)          | (189.83)          |
| Provision for employee benefits                                                | 16.71             | 19.02             |
| (Profit)/loss on sale/scrap/written off of property, plant and equipment (net) | 0.31              | 0.81              |
| (Gain)/loss on foreign exchange fluctuations (net)                             | 0.02              | -                 |
| Dividend income                                                                | (0.08)            | (0.08)            |
| Net loss/(gain) on sale of investments                                         | (22.85)           | (49.77)           |
| Net loss/(gain) arising on fair valuation of investments                       | (11.07)           | 11.47             |
| Bad Debts written off                                                          | 11.79             | 4.05              |
| Allowance and Provision for doubtful debts                                     | 19.99             | 32.77             |
| Balance written off/back and other non cash item/exceptional items             | -                 | (0.41)            |
| Lease Expenses                                                                 | 1.82              | -                 |
|                                                                                | <b>654.32</b>     | <b>415.89</b>     |
| Operating Profit before Working Capital changes                                | <b>1,910.69</b>   | <b>1,775.59</b>   |
| Movements in Working Capital:                                                  |                   |                   |
| (Increase)/ Decrease in Operating Assets                                       |                   |                   |
| Trade receivables                                                              | (458.45)          | (360.84)          |
| Inventories                                                                    | 25.79             | (11.03)           |
| Loans and other financial assets                                               | 106.02            | (5.27)            |
| Other assets                                                                   | 10.81             | (32.00)           |
| (Decrease)/ Increase in Operating Liabilities                                  |                   |                   |
| Trade payables                                                                 | (305.04)          | (166.51)          |
| Other financial liabilities                                                    | 329.55            | 441.75            |
| Other liabilities and provisions                                               | 65.49             | (2.47)            |
|                                                                                | <b>(225.83)</b>   | <b>(136.37)</b>   |
| Cash generated from Operations                                                 | <b>1,684.86</b>   | <b>1,639.22</b>   |
| Income taxes paid/refund (net)                                                 | (322.76)          | (338.22)          |
| Net Cash generated from Operating Activities                                   | <b>1,362.10</b>   | <b>1,301.00</b>   |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>                                  |                   |                   |
| Payment to acquire property, plant and equipment, CWIP and intangible assets   | (2,929.33)        | (1,704.95)        |
| Proceeds from sale of property, plant and equipment                            | 1.50              | 1.27              |
| (Increase)/decrease in deposits                                                | 17.19             | (9.10)            |
| Interest received                                                              | 141.22            | 105.74            |
| Dividend received                                                              | 0.08              | 0.08              |
| Loan given to Subsidiaries                                                     | -                 | 2.88              |
| Investment in subsidiaries and partnership firms                               | (37.85)           | -                 |
| Purchase of current Investments                                                | (9,706.08)        | (7,245.84)        |
| Proceeds from sale of current Investments                                      | 10,750.02         | 7,117.55          |
| Net Cash generated from/ (used in) Investing Activities                        | <b>(1,763.25)</b> | <b>(1,732.37)</b> |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>                                  |                   |                   |
| Proceeds from secured borrowings                                               | 710.00            | -                 |
| Repayment of secured borrowings                                                | (90.48)           | (23.40)           |
| Loan taken from Parent Company                                                 | -                 | -                 |
| Payment of lease liabilities                                                   | (37.78)           | (31.38)           |
| Finance cost paid                                                              | (232.60)          | (108.97)          |
| Dividend paid                                                                  | (65.57)           | (65.57)           |
| Distribution of profit to Non-controlling interests                            | -                 | (2.43)            |
| Net Cash (used in)/ generated by Financing Activities                          | <b>283.57</b>     | <b>(231.75)</b>   |
| Net increase in Cash and Cash Equivalents (A+B+C)                              | <b>(117.58)</b>   | <b>(663.12)</b>   |
| Cash and Cash Equivalents at the beginning of the year                         | <b>569.01</b>     | <b>925.16</b>     |
| Cash and Cash Equivalents at the end of year                                   | <b>451.43</b>     | <b>262.04</b>     |



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## JUPITER LIFE LINE HOSPITALS LIMITED

CIN: L85100MH2002PLC137908

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 62976630 Email: info@jupiterhospital.com Web: www.jupiterhospital.com

### NOTES TO THE STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

1. The unaudited consolidated financial results of Jupiter Life Line Hospitals Limited ('the Company') and its subsidiaries (together referred to as "the Group") for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 23, 2026. These results have been subjected to limited review by the joint statutory auditors of the Company, who have issued an unmodified report.

2. These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 - Interim Financial Reporting, as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015, the relevant rules issued thereunder, and in compliance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India.

3. During the previous year ended March 31, 2026, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws ('New Labour Codes'). The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. In accordance with the guidance issued by the Institute of Chartered Accountants of India and based on actuarial valuation, the Company has recognized Rs.48.87 million (net of subsequent reversal upon actualisation of charge) towards increase in the gratuity liability arising out of past service cost and enactment of the new legislation under "Exceptional Items" in the standalone financial results for the year ended March 31, 2026.

4. The Group is primarily engaged in the business of Healthcare services in India, which constitutes its only reportable business and geographical segment in accordance with Ind AS 108 - Operating Segments. Accordingly, no separate segment disclosures are required. Further, segment reporting for its Hotel division is not required, as its contribution to the Group's total revenue, profit, and assets is below the 10% thresholds specified under Ind AS 108.

5. The Board of Directors of the Holding Company at its meeting held on May 15, 2026, approved the Sub-division/ split of 1 (One) existing equity share of the Company having face value of Rs. 10/- (Rupees Ten only) each, fully paid-up, into 5 (Five) equity shares of the Company having face value of Rs. 2/- (Rupee Two only) each, fully paid-up, with effect from the record date July 24, 2026. The above sub-division/split has been approved by the equity shareholders of the Company in its Annual General Meeting held on July 17, 2026. Accordingly, the impact of sub-division has been considered in the computation of basic and diluted earnings per share (EPS) for the quarter and half year ended September 30, 2026, and comparative figures for prior periods have also been adjusted to give effect to such sub-division in accordance with requirements under Ind AS 33, Earnings per share.

6. The proposed merger of Medulla Healthcare Private Limited ("Transferor Company"), a direct wholly-owned subsidiary of Jupiter Life Line Hospitals Limited ("Transferee Company") with the Transferee Company with effect from April 1, 2025 is pending for final sanction of the Honourable National Company Law Tribunal, Mumbai. Thus, effect of the proposed scheme is not given in the current financial statements (being not material) of the Transferee Company.

7. During the current quarter, Sulcus Private Limited became a wholly owned subsidiary of Jupiter Hospital Pharmacy Private Limited and a step-down subsidiary of Jupiter Life Line Hospitals Limited pursuant to acquisition of 100% equity shares, effective July 31, 2026. The consideration was determined based on net assets method considering the fair value of assets and liabilities held, resulting in goodwill on consolidation.

8. In case of non-body corporates (partnership firms), consolidation is done considering these entities as subsidiaries and consequently the numbers for previous quarters, period and year are accordingly restated.

9. Previous period figures have been regrouped and/or reclassified to conform to the current year presentation, wherever necessary.

10. The consolidated financial results are available on the Company's website (www.jupiterhospital.com) and on the websites of the Stock Exchanges (www.bseindia.com and www.nseindia.com).

For Jupiter Life Line Hospitals Limited



Dr. Ankit Thakker  
Managing Director and CEO  
DIN: 02874715

Place: Mumbai  
Date: October 23, 2026



## Annexure – II

Information as required under Regulation 30 of the Listing Regulation read with SEBI Circular

| Sr. No | Particulars                                                                                  | Details                                                                                                                                                                               |
|--------|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.     | Name of the Proposed entity, date & country of incorporation, etc.                           | Name of Proposed Entity: <b>Holitti Private Limited</b><br>(Wholly owned Subsidiary “WOS”)<br>Date of Incorporation: Yet to be incorporated<br>Country of Incorporation: <b>India</b> |
| 2.     | Name of holding company of the incorporated company and relation with the listed entity      | Jupiter Life Line Hospitals Limited will be the holding company.                                                                                                                      |
| 3.     | Industry to which the proposed entity being incorporated belongs                             | Healthcare services.                                                                                                                                                                  |
| 4.     | Brief background about the entity incorporated in terms of products / line of business;      | The WOS shall undertake the business of healthcare services and such other activities.                                                                                                |
| 5.     | Brief details of any governmental or regulatory approvals required for the incorporation     | Ministry of Corporate Affairs (MCA).                                                                                                                                                  |
| 6.     | Nature of consideration - whether cash consideration or share swap and details of the same;  | Cash consideration.                                                                                                                                                                   |
| 7.     | Cost of subscription / price at which the shares are subscribed;                             | The WOS will be incorporated with Paid-up share capital of Rs. 1,00,000/- (Rupees One Lakh only) divided into 10,000 equity shares of Rs. 10/- each.                                  |
| 8.     | Percentage of shareholding / control by the listed entity and / or number of shares allotted | 100% Shareholding.                                                                                                                                                                    |

## Annexure – III

Information as required under Regulation 30 of the Listing Regulation read with SEBI Circular

| Sr. No | Particulars                                                                                                                                                                                                                                                                                                                                                                                      | Details                                                                                                                                                                                                                                                                                             |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.     | Name(s) of parties with whom the agreement is entered                                                                                                                                                                                                                                                                                                                                            | M/s/ Jupiter Life Line Hospitals Limited ('Company') and Jairaj Ventures and Holdings Private Limited ('Seller').                                                                                                                                                                                   |
| 2.     | Purpose of entering into the agreement                                                                                                                                                                                                                                                                                                                                                           | Acquisition of land admeasuring ~11,452.07 square metres situated at Village Pune City (Bibvewadi), District Pune.                                                                                                                                                                                  |
| 3.     | Size of agreement;                                                                                                                                                                                                                                                                                                                                                                               | The total consideration for the acquisition of land admeasuring 11,452.07 square metres is ₹150 Crores. The said land is the same land on which the Company's hospital project at South Pune is currently under development and which was previously held by the Company under a lease arrangement. |
| 4.     | Shareholding, if any, in the entity with whom the agreement is executed                                                                                                                                                                                                                                                                                                                          | Not applicable.                                                                                                                                                                                                                                                                                     |
| 5.     | Significant terms of the agreement (in brief) special rights like right to appoint directors, first right to share subscription in case of issuance of shares, right to restrict any change in capital structure etc.;                                                                                                                                                                           | The agreement relates to the acquisition of land admeasuring ~11,452.07 square metres for a total consideration of ₹150 Crores.                                                                                                                                                                     |
| 6.     | Whether, the said parties are related to promoter/promoter group/group companies in any manner. If yes, nature of relationship                                                                                                                                                                                                                                                                   | No, the proposed transaction does not fall within the purview of related party transaction.                                                                                                                                                                                                         |
| 7.     | Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"                                                                                                                                                                                                                                                                         | Not applicable                                                                                                                                                                                                                                                                                      |
| 8.     | In case of issuance of shares to the parties, details of issue price, class of shares issued;                                                                                                                                                                                                                                                                                                    | Not applicable, as the transaction does not involve the issuance of shares.                                                                                                                                                                                                                         |
| 9.     | In case of loan agreements, details of lender/borrower, nature of the loan, total amount of loan granted/taken, total amount outstanding, date of execution of the loan agreement/sanction letter, details of the security provided to the lenders / by the borrowers for such loan or in case outstanding loans lent to a party or borrowed from a party become material on a cumulative basis; | Not applicable, as the transaction does not relate to a loan agreement.                                                                                                                                                                                                                             |
| 10.    | Any other disclosures related to such agreements, viz., details of nominee on the board of directors of the listed entity, potential conflict of interest arising out of such agreements, etc.;                                                                                                                                                                                                  | Not Applicable                                                                                                                                                                                                                                                                                      |