



UniHealth

Date: May 29, 2026

To
The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza,
Plot No. C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400051

NSE SYMBOL: UNIHEALTH

Sub: Outcome of the Board Meeting - May 29, 2026

Ref: Intimation under Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 of SEBI Listing Regulations, this is to inform that the Board of Directors at its meeting held on Friday, May 29, 2026, inter-alia approved the following:

1. The Audited Financial Statements (Standalone & Consolidated) for the financial year ended March 31, 2026 and Audited Financial Results (Standalone & Consolidated) for the half year and year ended March 31, 2026, together with the Auditors' Report thereon, Statement of Assets and Liabilities and Cash flow statement as at March 31, 2026.
2. Pursuant to Regulation 32(1) of the SEBI Listing Regulations, a statement indicating the utilization of issue proceeds of public issue and Preferential Issue and statement indicating nil deviation and variation of the aforesaid proceeds.
3. Appointment of M/s. Joshi & Shah, Chartered Accountants, as Internal Auditor of the Company for the financial year 2026-2027 as required under Section 138 of the Companies Act, 2013;
4. Appointment of M/s Parikh & Associates, Practising Company Secretaries, to carry-out the Secretarial Audit of the Company for the financial year 2026-2027 in terms of Section 204 of the Companies Act, 2013

The trading window for dealing in securities of the Company shall open on Tuesday, June 02, 2026, being 48 hours after declaration of Financial Results by the Company for the half year and Financial year ended March 31, 2026.

UniHealth Hospitals Limited

(Formerly known as Unihealth Consultancy Limited)

Registered Office : H-13/14, Everest, 156, Tardeo Road, Mumbai - 400 034, Maharashtra, India.

+91 22 2354 4625 / 27 ✉ info@unihealthonline.com 🌐 www.unihealthonline.com | www.umchospitals.com

CIN No.: L85100MH2010PLC200491



The Meeting commenced at 03.00 p.m. and concluded at 06:00 pm.

Kindly take the above on your records.

Thanking you.
Yours faithfully,

For Unihealth Hospitals Limited
(Formerly Unihealth Consultancy Limited)



Deshna Jain
Company Secretary / Compliance Officer

Enclosures:

1. Audited Standalone and Consolidated Financial Results for the half year and Financial year ended March 31, 2026 and statement of assets and liabilities and cash flow statement for the half year ended March 31, 2026 and Statutory Auditor's Report for Financial year ended March 31, 2026 thereon.
2. The Statutory Auditors of the Company have issued audit reports with unmodified opinion on the Financial Statements, in terms of Regulation 33(3)(d) and a declaration to this effect is annexed to Audited Financial Results.
3. Pursuant to Regulation 32(1) the SEBI Listing Regulations, a statement indicating the utilization of issue proceeds of Public Issue and Preferential Issue and statement indicating Nil deviation and variation.
4. Disclosure for year ended March 31, 2026 in terms of SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, issued by SEBI;
5. Brief profile of M/s. Joshi & Shah, Chartered Accountants, as Internal Auditors
7. Brief profile of M/s Parikh Parekh & Associates, Practising Company Secretaries

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CIN No.: L85100MH2010PLC200491

Independent Auditor's report on Audit of Standalone Financial Results and Review of Half Yearly Financial Results

To
**The Board of Director of
Unihealth Hospitals Limited
(Formerly known as UNIHEALTH CONSULTANCY LIMITED)**

Opinion

We have audited the accompanying statement of Standalone Financial Results ("the Statement") of Unihealth Hospitals Limited (hereinafter referred to as "the Company") for the year ended March 31, 2026 and reviewed the Standalone Financial Results for Half Yearly period ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and;
- ii) give a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the Half year and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013, as amended (“the Act”). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial results section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial results.

Management’s Responsibilities for the Standalone Financial Results

These Standalone financial results have been prepared on the basis of the Annual Standalone financial statements. The Board of Directors’ of the Company’s is responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (“Ind AS”) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act; safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors’ is responsible for overseeing the Company’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

G. P. KAPADIA & CO.

Chartered Accountants

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of Management use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

G. P. KAPADIA & CO.

Chartered Accountants

Other Matter

The Standalone financial results include the results for the half year ended March 31, 2026 being the balancing figures between the audited figures of the full financial year 2025-26 and the unaudited published figures up to the first half year (September 30, 2025) of the current financial year, which was subject to Limited review by us. Our opinion is not modified in respect of this matter.

**For G.P. Kapadia & Co.
Chartered Accountants
(Firm's Registration No.104768W)**

Digitally signed by Atul Babubhai Desai
Date: 2026.05.29 19:37:12 +05'30'

Atul Desai

Partner

Membership No. 30850

Date: 29th May 2026

Place: Mumbai

UDIN: 26030850PBKGUZ4403

UNIHEALTH HOSPITALS LIMITED
(Formerly known as UNIHEALTH CONSULTANCY LIMITED)
H-13/14 Everest, 156, Tardeo Road, Mumbai, Maharashtra 400034
CIN : L85100MH2010PLC200491
AUDITED STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. In lakhs)

PARTICULARS	HALF YEAR ENDED			YEAR ENDED	
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
	Refer note 1 and 7	Refer note 1	Refer note 1	Refer note 1	Refer note 1
1 Revenue from operations	367.06	286.90	200.22	653.96	356.10
2 Other income	402.94	265.95	180.43	668.89	330.96
3 Total revenue	770.00	552.85	380.65	1,322.85	687.06
4 Expenses					
Purchases of stock in trade	75.66	-	58.84	75.66	58.84
Changes in inventories of Finished goods, Work in progress and Stock-in- trade	-	-	-	-	-
Employee benefits expense	89.70	87.02	83.92	176.72	162.44
Finance costs	2.17	8.27	3.07	10.44	3.25
Depreciation and amortization expense	11.38	12.43	14.86	23.81	28.23
Other expenses	72.92	80.29	52.24	153.21	110.48
5 Total Expense	251.83	188.01	212.93	439.84	363.24
6 Profit/(Loss) before exceptional and Tax	518.17	364.84	167.72	883.01	323.82
7 Exceptional Items	-	-	-	-	-
8 Profit/(Loss) Before Tax	518.17	364.84	167.72	883.01	323.82
9 Tax expense					
(1) Current tax	139.91	92.93	44.68	232.84	85.70
(2) Short/(Excess) provision of earlier year	0.16	-	4.38	0.16	4.38
(3) Deferred tax	1.44	(0.56)	(1.06)	0.88	(1.18)
10 Total Tax Expense	141.51	92.37	48.00	233.88	88.90
11 Profit After Tax for the period	376.66	272.47	119.72	649.13	234.92
12 Share in profit/(loss) of associates	-	-	-	-	-
13 Profit for the period	376.66	272.47	119.72	649.13	234.92
14 Other Comprehensive Income / (Expense)					
(A) Items that will not be reclassified to profit or loss					
a) Remeasurement Gain/(Loss) on defined benefit plans	11.68	(2.22)	(1.49)	9.46	(2.81)
b) Income Tax relating to items that will not be reclassified to Profit and Loss	(2.94)	0.56	0.38	(2.38)	0.71
(B) Items that will be reclassified to profit or loss					
a) Exchange difference in translating financials of foreign operations	-	-	-	-	-
b) Income Tax relating to items that will not be reclassified to Profit and Loss	-	-	-	-	-
Total Other Comprehensive Income / (Expense), Net of Tax	8.74	(1.66)	(1.11)	7.08	(2.10)
15 Total Comprehensive Income for the period	385.40	270.81	118.61	656.21	232.82
16 Details of Equity Share Capital					
Paid-up Equity Share Capital	1,570.00	1,550.00	1,540.00	1,570.00	1,540.00
Face Value of equity share capital	Rs 10/-	Rs 10/-	Rs 10/-	Rs 10/-	Rs 10/-
Reserves excluding revaluation reserve	-	-	-	6,362.31	5,132.10
17 Earnings per equity share:					
(a) Basic EPS from continuing and discontinued operations	2.49	1.77	0.79	4.19	1.53
(b) Diluted EPS from continuing and discontinued operations	2.46	1.77	0.79	4.15	1.53

NOTES:

- This is the first period for which the Company has prepared financial results in compliance with Ind AS. Prior to April 1, 2025, the Company had prepared its Financial Statement in accordance with the Accounting Standards notified under 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 (Previous GAAP).
- The Company has adopted Ind AS (Indian Accounting Standards) w.e.f April 1, 2025. The Reconciliation of Net Profit reported in accordance with Previous GAAP to total comprehensive Income in accordance with Ind AS for the year and half year ended 31st March, 2025 is given below.

Particulars	Rs. in lakhs			
	Half-Year Ended on 31st March 2025 (Audited)		Year Ended on 31st March 2025 (Audited)	
	Consolidated	Standalone	Consolidated	Standalone
Net Profit for the period under previous Indian GAAP	997.23	120.62	1514.61	233.37
Adjustments on account of:				
Employee benefit expense	1.49	1.49	2.81	2.81
Interest Income	3.20	0.19	3.38	0.37
Interest expense on security deposit	(0.16)	(0.16)	(0.32)	(0.32)
Interest expense on lease	(20.39)	-	(25.93)	-
Rent expense	64.75	-	94.18	-
Depreciation	(136.01)	-	(161.03)	-
Tax	(3.34)	(2.42)	(12.44)	(1.31)
Conversion of JV to Subsidiary on account of IND AS	907.40	-	1303.24	-
FCTR	(2.82)	-	(6.03)	-
Net Profit for the period as per IND AS	1811.35	119.72	2,712.47	234.92

3 The Company has adopted Ind AS (Indian Accounting Standards) w.e.f April 1, 2025. The Reconciliation of Equity as reported in accordance with Previous GAAP and in accordance with Ind AS for the year ended 31st March, 2025 is given below.

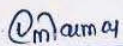
Particulars	Rs. in lakhs	
	Year Ended on 31st March 2025	
	(Audited)	
	Consolidated	Standalone
Equity as reported under previous Indian GAAP	8809.72	5,140.71
Adjustments on account of:		
Items reclassified to Other Comprehensive Income	(8.71)	(11.53)
Deferred Tax	(3.34)	2.92
Change in Control Assessment	(10.26)	
FCTR	(191.26)	
Equity for the period as per IND AS	8,596.15	5,132.10

- 4 The standalone/Consolidated financial results of the company have been prepared in, accordance with Indian Accounting standards (Ind AS) as prescribed under section 133 of the companies Act 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (LODR) Regulation, 2015. The company has also reclassified the previous figures in accordance with the requirements applicable in the current period.
- 5 The standalone financial results ("the Statement") of the Company for the Half year and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on May 29, 2026. The statutory auditors, have expressed an unmodified review conclusion on the standalone financial results for the Half year ended March 31, 2026 and have expressed an unmodified audit opinion on the financial results for the year ended March 31, 2026. The Statutory Auditors have conducted audit of the above mentioned half yearly financial results of March 31, 2026, as required by regulation 33 of SEBI (LODR) regulations, 2015.
- 6 Basic earnings per share are calculated by dividing the profit after Tax for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of 4 lakh number of equity share warrants amounting to Rs.604 lakhs outstanding at the end of the year for computing dilutive potential equity shares.
- 7 The Figures for half year ended 31 st March 2026 are the balancing figures between the audited figures in respect of Financial year 2025-26 and the Published unaudited figures of Half year ended september 30, 2025 , which were subject to limited review.
- 8 investment in UHS Oncology Private Limited (Associate Company) amounting to Rs.0.33 Lakhs was redeemed during the year.
- 9 The company has allotted 7 Lakhs convertible warrants on 2nd May 2025 as approved by Shareholders at the Extra Ordinary General Meeting held on 9th April 2025. The company has already converted 3 lakhs warrants into equity shares during the year. The company has already converted 3 lakhs warrants into equity shares during the year. The balance 4 lakhs warrants are outstanding and the company has received the 25% of the issue price for such warrants. The warrants are convertible into equal number of equity share and the conversion option can be exercised at any time during the period of 18 months from the date of allotment of the said warrants.
- 10 The aforesaid results have been filed with Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are also available on the Stock Exchanges websites and on the website of the Company.
- 11 The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P /2018/144 dated 26th November, 2018.
- 12 There are no investors complaints pending as on 31 March, 2026.
- 13 Segment information is presented in the "Consolidated Financial Results" as permitted under the Ind AS 108 - 'Operating Segments'.
- 14 Figures for the previous periods /year have been regrouped ,restated and /or reclassified wherever considered necessary to make them comparable to the current periods /presentation.
- 15 The proceeds from the Equity shares IPO issued during FY 23-24 was amounting to Rs 5654.88 lakhs. The object and proposed utilization of IPO Proceeds and amount utilized as on March 31, 2026 is as under:-

Object	Amount Utilized (Rs. in lakhs)
Investment in our joint venture, Victoria Hospital Limited (VHL), Kampala, Uganda for funding its capital expenditure requirements for proposed expansion and working capital requirements of VHL	1700.00
Investment in our joint venture, UMC Global Health Limited (UMCGHL), Nigeria for funding its capital expenditure requirements for proposed expansion	290.30
Investment in our subsidiary, Biohealth Limited (BL), Tanzania for funding its capital expenditure requirements for proposed expansion*	237.50
Investment in our subsidiaries UMC Hospitals Private Limited (India) and in Unihealth Holdings Limited (Mauritius) to support expansion and acquisition of projects across India and Africa*	1350.00
General Corporate Purpose	1093.08
Issue Expenses	814.30

* The original object as disclosed in the offer document was further altered by passing a resolution to vary the utilisation of proceeds raised by the Company through an initial public offering of equity shares (the 'IPO') made in pursuance of the Prospectus dated September 14, 2023 (the 'Prospectus') and reallocate the unutilized proceeds for the objects as set out in the Postal Ballot Notice, have been passed with requisite majority on Wednesday, June 26, 2024. Out of initial proposed amount i.e. Rs. 1587.50 Lakhs, Rs.1350 Lakhs were reallocated for investing as equity and debt in UMC Hospitals Private Limited, a subsidiary of the Company in India and in Unihealth Holdings Limited, the wholly owned subsidiary of the Company in Mauritius, to support expansion and acquisition of projects across India and Africa, in furtherance of the current objects of the Company.

For and on behalf of Board of
Unihealth Hospitals Limited
(Formerly known as Unihealth Consultancy Limited)



Dr. Akshay M. Parmar
Managing Director
DIN:01533004
Place : Mumbai
Date: 29th May 2026



UNIHEALTH HOSPITALS LIMITED
(Formerly known as Unihealth Consultancy Limited)
H-13/14 Everest, 156, Tardeo Road, Mumbai, Maharashtra 400034
CIN : L85100MH2010PLC200491

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2026

(₹ in Lakhs)

Sr. No.	Particulars	As at	As at
		31-Mar-2026	31-Mar-2025
		Audited	Audited
		Refer note 1	Refer note 1
A.	ASSETS		
I	Non-Current Assets		
(a)	Property Plant and Equipment	287.35	310.90
(b)	Capital Work in Progress	-	-
(c)	Intangible Assets	2.52	3.73
(d)	Investment Property	-	-
(e)	Goodwill	-	-
(f)	Right-of-Use Assets	-	-
(g)	Financial Assets		
(i)	Investments	3,049.40	3,049.73
(ii)	Loans	3,693.26	2,593.16
(iii)	Others	5.47	5.01
(h)	Deferred Tax Assets	-	-
(i)	Other Non-current asstes	-	-
	Total Non-Current Assets	7,038.00	5,962.53
II	Current Assets		
(a)	Inventories	-	-
(b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade Receivables	456.33	290.72
(iii)	Cash and Cash Equivalents	309.98	16.34
(iv)	Bank Balance other than (iii) above	-	400.00
(v)	Loans	-	-
(vi)	Others	241.88	172.59
(c)	Current Tax Assets	-	-
(d)	Other Current Assets	130.79	196.33
(e)	Assets held for sale	-	-
	Total Current Assets	1,138.98	1,075.98
	Total Assets	8,176.98	7,038.51
B	EQUITY AND LIABILITIES		
I	Equity		
(a)	Equity Share Capital	1,570.00	1,540.00
(b)	Other Equity	6,362.31	5,132.10
	Total Equity	7,932.31	6,672.10
II	Non-Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	78.00
(ii)	Lease Liabilities	-	-
(b)	Provisions	24.17	26.16
(c)	Deferred Tax Liabilities	7.97	4.72
(d)	Others	-	-
	Total Non-Current Liabilities	32.14	108.88
III	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	187.51
(ii)	Lease Liabilities	-	-
(iii)	Trade Payables		
	- Total Outstanding Dues of Micro Enterprises and Small Enterprises	19.76	11.19
	- Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	5.51	1.72
(iv)	Other Current Financial Liabilities	42.15	26.59
(b)	Other Current Liabilities	4.62	4.69
(c)	Provisions	140.49	25.83
	Total Current Liabilities	212.53	257.53
	Total Liabilities	244.67	366.41
	Total Equity and Liabilities	8,176.98	7,038.51

For and on behalf of Board of Unihealth Hospitals Limited
(Formerly known as Unihealth Consultancy Limited)

Umama

Dr. Akshay M. Parmar
Managing Director
DIN: 01533004
Place: Mumbai
Date: 29th May 2026



UNIHEALTH HOSPITALS LIMITED
(Formerly known as Unihealth Consultancy Limited)
H-13/14 Everest, 156, Tardeo Road, Mumbai, Maharashtra 400034
CIN : L85100MH2010PLC200491

AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH 2026

(₹ in Lakhs)

	Particulars	For the Year ended	For the Year ended
		31st March 2026	31st March 2025
		Refer note 1	Refer note 1
A	Cash flow from operating activities		
	Net profit before tax	883.01	323.82
	Adjustments for:		
	Depreciation/amortization	23.81	28.23
	Finance Cost	10.44	3.25
	Foreign exchange (gain)/Loss	(103.70)	(45.19)
	Interest on FD	(5.31)	(82.87)
	Interest on Loan given	(152.48)	(196.31)
	Operating profit before working capital changes	655.77	30.93
	Changes in assets and liabilities:		
	Increase / (decrease) in Trade Payables	12.35	10.08
	Increase / (Decrease) in Other Current Liabilities	(0.07)	0.86
	Increase / (decrease) in Provisions	122.14	3.38
	Increase / (decrease) in Other Financial Liabilities	15.56	39.93
	(Increase) / decrease in Other Financial Assets and Other Current Assets	(4.22)	(52.17)
	(Increase) / Decrease in Trade Receivables	(165.61)	(29.94)
	(Increase)/Decrease in Current Tax assets	-	0.01
	Cash (used in)/ generated from operating activities	635.92	3.08
	Income tax paid	(233.00)	(85.70)
	Net cash from/ (used in) from operating activities (A)	402.92	(82.62)
B	Cash flow from Investing activities		
	Proceeds/(investments) in fixed deposits & shares (net)	0.33	(1,212.37)
	Purchase of property, plant and equipment	0.94	(34.10)
	Loans (advanced)/received to/from Subsidiaries & Associates	(1,100.10)	(1,139.63)
	Interest received	5.31	82.87
	Interest on loan given	152.48	196.31
	Maturity proceeds of fixed deposits	400.00	1,300.00
	Net cash from/ (used in) from investing activities (B)	(541.04)	(806.92)
C	Cash flow from Financing activities		
	Proceeds from Issuance of Share Capital	453.00	-
	Proceeds from issue of Share warrants	151.00	-
	Proceeds/ (Repayment) of Borrowings	(265.50)	(64.46)
	Foreign exchange (gain)/Loss	103.70	9.31
	Finance cost	(10.44)	(3.25)
	Net cash from / (used in) from financing activities (C)	431.76	(58.40)
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	293.64	(947.94)
	Cash and cash equivalents at the beginning of the year	16.34	964.28
	Cash and cash equivalents at the end of the year	309.98	16.34

For and on behalf of Board of Unihealth Hospitals Limited
(Formerly known as Unihealth Consultancy Limited)


Dr. Akshay M. Parmar
Managing Director
DIN:01533004
Place : Mumbai
Date: 29th May 2026



Independent Auditor's report on Audit of Consolidated Financial Results and Review of Half Yearly Financial Results

TO THE BOARD OF DIRECTORS OF UNIHEALTH HOSPITALS LIMITED (Formerly known as UNIHEALTH CONSULTANCY LIMITED)

Opinion

We have (a) audited the accompanying statement of Consolidated Financial Results for the year ended March 31, 2026 and (b) reviewed the Consolidated Financial Results for Half Year ended March 31, 2026 ("the Statement") of Unihealth Hospitals Limited (hereinafter referred to as "Parent"), its subsidiaries (Parent and its subsidiary together referred to as "the Group") and its associates, for the half year and year ended March 31, 2026, attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the audit reports of the other auditors on separate financial statements of subsidiaries and associate referred to in other matters section below, the consolidated annual financial results for the year ended March 31, 2026:

- (i) Includes the financial results of following entities: -

Name of the Entity	Relationship
Unihealth Hospitals Limited	Parent
Aryavarta FZE, (Dubai)	Wholly owned Subsidiary
Unihealth Pharmaceuticals Private Limited	Wholly owned Subsidiary
Unihealth Holdings Limited (Mauritius)	Wholly owned Subsidiary
UMC Hospitals Private Limited	Subsidiary
Biohealth Limited (Tanzania)	Subsidiary
Unihealth Tanzania Limited (Tanzania)	Subsidiary
UMC Global Health Limited (Nigeria)	Subsidiary
Victoria Hospitals Limited (Uganda)	Subsidiary (Joint Venture considered as Subsidiary on Control Assessment as per Ind AS)
Unihealth Uganda Limited (Uganda)	Associate

G. P. KAPADIA & CO.

Chartered Accountants

(ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and;

(iii) give a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, and other financial information of the Group for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Managements and Board of Directors' Responsibilities for the Statement

These consolidated annual financial results have been prepared on the basis of the consolidated financial statements.

The Board of Directors & Management of the Parent company are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act; safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the Management of the Company, as aforesaid.

In the preparing the consolidated annual financial results, the respective Board of Directors of the companies included in group and its Associate are responsible for assessing the Group's and its Associate ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the group and of its Associate are responsible for overseeing the Group's and of its associate's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of Directors, accounting estimates and related disclosures made by the Management and Board of Directors
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors, in terms of the requirements specified under Regulation 33 of the Listing Regulations
- Conclude on the appropriateness of Management and Board of Directors use of the going material concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt the Group's ability to continue as a going concern. If we conclude that material disclosures uncertainty exists, we are required to draw attention in our auditor's report to the related our in the financial statements or, if such disclosures are inadequate, to modify our auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of report. However, future events or conditions may cause the Group to cease to continue as a going concern.

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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and of its Associate to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of holding company of which we are the independent auditors. For the subsidiary companies which included in the consolidated Financial Results, direction, supervision are audited by other auditors, such other auditors remain responsible for the and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

a) The consolidated financial statements include the audited financial statements of the following:

- (i) Eight subsidiaries, whose results reflect total assets of Rs. 21,186.47 lakhs as at 31st March 2026, total revenues of Rs.12,338.73 lakhs and net cash inflow of Rs 8.70 lakhs for the financial year ended on that date, as considered in the audited consolidated financial results, out of which Seven subsidiaries whose result reflect total assets of Rs 17,150.89 lakhs as at 31st March 2026, total revenues of Rs.12,033.01 lakhs and net cash inflow of Rs. 102.78 lakhs for the year ended on that date, have been audited by other independent auditors and our conclusion on the audited financial statements, in so far as it relates to the amounts and disclosures included in respect of those subsidiary companies is based solely on the audited financial statements of subsidiaries referred aforesaid.

G. P. KAPADIA & CO.

Chartered Accountants

- (ii) The consolidated financial statements include the audited financial statement of one associate company audited by other independent Auditor, which include net profit of Rs 27.77 lakhs for the year ended 31. March, 2026 and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the audited financial statements of associate referred aforesaid.

Our opinion on the statement is not modified in respect of above matters.

In respect of subsidiaries and associate located outside India, whose financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries and have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Parent's Management has converted the financial statements of such subsidiaries and Associates located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have verified these conversion adjustments made by the Parent's management. Our opinion is not modified in respect of this matter.

The Consolidated financial results include the results for the half year ended March 31, 2026 being the balancing figures between the audited figures of the full financial year 2025-26 and the unaudited consolidated figures for the first half year (September 30, 2025) of the current financial year, which was subject to limited review by us. Our opinion is not modified in respect of this matter.

For G.P. Kapadia & Co.
Chartered Accountants
(Firm's Registration No.104768W)

Digitally signed by Atul
Babubhai Desai
Date: 2026.05.29 19:36:02
+05'30'

Atul B. Desai
Partner
Membership No. 030850
Date: 29th May 2026
Place: Mumbai
UDIN: 26030850JHWAIV5420

PARTICULARS	HALF YEAR ENDED			YEAR ENDED	
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	Audited (refer note 1 & 7)	Unaudited	Audited	Audited	Audited
1 Revenue from operations	6,532.21	6,666.62	5,579.77	13,198.83	9,907.06
2 Other income	212.60	289.80	115.01	502.40	271.75
3 Total revenue	6,744.81	6,956.42	5,694.78	13,701.23	10,178.81
4 Expenses					
Cost of Materials consumed	100.19	-	-	100.19	-
Purchases of stock in trade	1,429.57	1,246.88	1,280.29	2,676.45	2,113.76
Changes in inventories of Finished goods, Work in progress and Stock-in- trade	(260.04)	73.50	(67.45)	(186.54)	(21.74)
Employee benefits expense	1,037.36	787.15	738.32	1,824.51	1,433.29
Finance costs	115.65	118.31	123.75	233.96	315.03
Depreciation and amortization expense	633.79	384.64	364.61	1,018.43	595.27
Other expenses	2,017.60	1,387.22	1,487.28	3,404.82	2,703.63
5 Total Expense	5,074.12	3,997.70	3,926.80	9,071.82	7,139.24
6 Profit/(Loss) before exceptional and Tax	1,670.69	2,958.72	1,767.98	4,629.41	3,039.57
7 Exceptional Items	-	-	-	-	-
8 Profit/(Loss) Before Tax	1,670.69	2,958.72	1,767.98	4,629.41	3,039.57
9 Tax expense					
(1) Current tax	178.17	96.62	(34.28)	274.79	311.84
(2) Deferred tax	(230.96)	27.81	(9.09)	(203.15)	9.83
(3) Short/(Excess) provision of earlier year	12.95	-	-	12.95	5.43
10 Total Tax Expense	(39.84)	124.43	(43.37)	84.59	327.10
11 Profit After Tax for the period	1,710.53	2,834.29	1,811.35	4,544.82	2,712.47
12 Share in profit/(loss) of associates	(1.12)	28.89	(5.93)	27.77	(2.07)
13 Profit for the period	1,709.41	2,863.18	1,805.42	4,572.59	2,710.40
14 Other Comprehensive Income / (Expense)					
(A) Items that will not be reclassified to profit or loss					
a) Remeasurement Gain/(Loss) on defined benefit plans	11.68	(2.22)	(1.49)	9.46	(2.81)
b) Income Tax relating to items that will not be reclassified to Profit and Loss	(2.94)	0.56	0.38	(2.38)	0.71
(B) Items that will be reclassified to profit or loss					
a) Exchange difference in translating financials of foreign operations	-	-	-	-	-
b) Income Tax relating to items that will not be reclassified to Profit and Loss	-	-	-	-	-
Total Other Comprehensive Income / (Expense), Net of Tax	8.74	(1.66)	(1.11)	7.08	(2.10)
15 Net Profit/(Loss) for the period attributable to:	1,709.41	2,863.18	1,805.42	4,572.59	2,710.40
Owners of the Company	1,072.20	1,510.83	900.74	2,583.03	1,412.51
Non Controlling Interest	637.21	1,352.35	904.68	1,989.56	1,297.89
16 Other Comprehensive Income/(Expense) attributable to:	8.74	(1.66)	(1.11)	7.08	(2.10)
Owners of the Company	8.74	(1.66)	(1.11)	7.08	(2.10)
Non Controlling Interest	-	-	-	-	-
17 Total comprehensive income attributable to:	1,718.15	2,861.52	1,804.31	4,579.67	2,708.30
Owners of the Company	1,080.94	1,509.17	899.63	2,590.11	1,410.41
Non Controlling Interest	637.21	1,352.35	904.68	1,989.56	1,297.89
18 Details of Equity Share Capital					
Paid-up Equity Share Capital	1,570.00	1,550.00	1,540.00	1,570.00	1,540.00
Face Value of equity share capital	Rs 10/-	Rs 10/-	Rs 10/-	Rs 10/-	Rs 10/-
Reserves excluding revaluation reserve				12,191.05	8,596.15
19 Earnings per equity share:					
(a) Basic EPS from continuing and discontinued operations	6.92	9.80	5.85	16.67	9.17
(b) Diluted EPS from continuing and discontinued operations	6.86	9.79	5.85	16.52	9.17

NOTES:

- 1 This is the first period for which the Company has prepared financial results in compliance with Ind AS. Prior to April 1, 2025, the Company had prepared its Financial Statement in accordance with the Accounting Standards notified under 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 (Previous GAAP).
- 2 The Company has adopted Ind AS (Indian Accounting Standards) w.e.f April 1, 2025. The Reconciliation of Net Profit reported in accordance with Previous GAAP to total comprehensive Income in accordance with Ind AS for the year half year ended 31st March, 2025 is given below.

Particulars	Rs. in lakhs			
	Half-Year Ended on 31st March 2025 (Audited)		Year Ended on 31st March 2025 (Audited)	
	Consolidated	Standalone	Consolidated	Standalone
Net Profit for the period under previous Indian GAAP	997.23	120.62	1514.61	233.37
<i>Adjustments on account of:</i>				
Employee benefit expense	1.49	1.49	2.81	2.81
Interest Income	3.20	0.19	3.38	0.37
Interest expense on security deposit	(0.16)	(0.16)	(0.32)	(0.32)
Interest expense on lease	(20.39)	-	(25.93)	-
Rent expense	64.75	-	94.18	-
Depreciation	(136.01)	-	(161.03)	-
Tax	(3.34)	(2.42)	(12.44)	(1.31)
Conversion of JV to Subsidiary on account of IND AS	907.41	-	1303.25	-
FCTR	(2.82)	-	(6.03)	-
Net Profit for the period as per IND AS	1,811.35	119.72	2,712.47	234.92

- 3 The Company has adopted Ind AS (Indian Accounting Standards) w.e.f April 1, 2025. The Reconciliation of Equity as reported in accordance with Previous GAAP and in accordance with Ind AS for the year half year ended 31st March, 2025 is given below.

Particulars	Rs. in lakhs	
	Year Ended on 31st March 2025 (Audited)	
	Consolidated	Standalone
Equity as reported under previous Indian GAAP	8,809.72	5,140.71
<i>Adjustments on account of:</i>		
Items reclassified to Other Comprehensive Income	(8.71)	(11.53)
Deferred Tax	(3.34)	2.92
Change in Control Assessment	(10.26)	-
FCTR	(191.26)	-
Equity for the period as per IND AS	8,596.15	5,132.10

- 4 The standalone/Consolidated financial results of the company have been prepared in, accordance with Indian Accounting standards (Ind AS) as prescribed under section 133 of the companies Act 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (LODR) Regulation, 2015. The company has also reclassified the previous figures in accordance with the requirements applicable in the current period.
- 5 The Statutory Auditors have conducted audit of the above mentioned half yearly financial results of March 31, 2026, as required by regulation 33 of SEBI (LODR) regulations, 2015.
- 6 Basic earnings per share are calculated by dividing the profit after Tax for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of 4 lakh number of equity share warrants amounting to Rs.604 lakhs outstanding at the end of the year for computing dilutive potential equity shares.
- 7 The figures for the half year ended 31st March 2026 are the balancing figures between the audited figures in respect of Financial Year 2025-26 and the Published unaudited figures of Half year ended september 30 2025, which were subject to limited review.
- 8 investment in UHS Oncology Private Limited (associate company) amounting to Rs. 0.33 lakhs was redeemed during the year.
- 9 The company has allotted 7 Lakhs convertible warrants on 2nd May 2025 as approved by Shareholders at the Extra Ordinary General Meeting held on 9th April 2025. The company has already converted 3 lakhs warrants into equity shares during the year. The balance 4 lakhs warrants are outstanding and the company has received the 25% of the issue price for such warrants. The warrants are convertible into equal number of equity share and the conversion option can be exercised at any time during the period of 18 months from the date of allotment of the said warrants.
- 10 The aforesaid results have been filed with Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are also available on the Stock Exchanges websites and on the website of the Company.
- 11 The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P /2018/144 dated 26th November, 2018.

- 12 There are no investors complaints pending as on 31 March, 2026.
- 13 Segment information is presented in the "Consolidated Financial Results" as permitted under the Ind AS 108 -'Operating Segments'.
- 14 Figures for the previous periods /year have been regrouped ,restated and /or reclassified wherever considered necessary to make them comparable to the current periods /presentation.
- 15 The proceeds from the Equity shares IPO issued during FY 23-24 was amounting to Rs 5654.88 lakhs. The object and proposed utilization of IPO Proceeds and amount utilized as on March 31, 2026 is as under:-

Object	Amount Utilized
Investment in our joint venture, Victoria Hospital Limited (VHL), Kampala, Uganda for funding its capital expenditure	1700.00
Investment in our joint venture, UMC Global Health Limited (UMCGHL), Nigeria for funding its capital expenditure requirements	290.30
Investment in our subsidiary, Biohealth Limited (BL), Tanzania for funding its capital expenditure requirements for proposed	237.50
Investment in our subsidiaries UMC Hospitals Private Limited (India) and in Unihealth Holdings Limited (Mauritius) to support	1350.00
General Corporate Purpose	1093.08
Issue Expenses	814.30

* The original object as disclosed in the offer document was further altered by passing a resolution to vary the utilisation of proceeds raised by the Company through an initial public offering of equity shares (the 'IPO') made in pursuance of the Prospectus dated September 14, 2023 (the 'Prospectus') and reallocate the unutilized proceeds for the objects as set out in the Postal Ballot Notice, have been passed with requisite majority on Wednesday, June 26, 2024. Out of initial proposed amount i.e. Rs. 1587.50 Lakhs, Rs.1350 Lakhs were reallocated for investing as equity and debt in UMC Hospitals Private Limited, a subsidiary of the Company in India and in Unihealth Holdings Limited, the wholly owned subsidiary of the Company in Mauritius, to support expansion and acquisition of projects across India and Africa, in furtherance of the current objects of the Company.

**For and on behalf of Board of
Unihealth Hospitals Limited
(Formerly known as Unihealth Consultancy Limited)**

Dr. Akshay M. Parmar

Dr. Akshay M. Parmar
Managing Director
DIN: 01533004
Place : Mumbai
Date: 29th May, 2026



UNIHEALTH HOSPITALS LIMITED
(Formerly known as UNIHEALTH CONSULTANCY LIMITED)
H-13/14 Everest, 156, Tardeo Road, Mumbai, Maharashtra 400034
CIN : L85100MH2010PLC200491
AUDITED CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2026

(₹ in Lakhs)

Sr. No.	Particulars	As at	
		31-03-2026 (Audited)	31-03-2025 (Audited)
A.	ASSETS		
I	Non-Current Assets		
(a)	Property Plant and Equipment	6,494.26	5,322.97
(b)	Capital Work in Progress	960.86	529.02
(c)	Intangible Assets	8.53	9.75
(d)	Investment Property	-	-
(e)	Goodwill	891.42	891.42
(f)	Right-of-Use Assets	1,042.35	540.88
(g)	Financial Assets		
(i)	Investments	46.26	18.82
(ii)	Loans	-	-
(iii)	Others	196.50	296.79
(h)	Deferred Tax Assets	-	-
(i)	Other Non-current asstes	188.87	-
	Total Non-Current Assets	9,829.05	7,609.65
II	Current Assets		
(a)	Inventories	684.49	423.58
(b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade Receivables	12,337.95	8,215.62
(iii)	Cash and Cash Equivalents	1,044.63	836.38
(iv)	Bank Balance other than (iii) above	-	725.00
(v)	Loans and Advances	-	-
(vi)	Others	110.22	17.31
(c)	Contract Assets	4.99	-
(d)	Other Current Assets	1,404.69	710.29
(e)	Assets held for sale	-	-
	Total Current Assets	15,586.97	10,928.18
	Total Assets	25,416.02	18,537.83
B	EQUITY AND LIABILITIES		
I	Equity		
(a)	Equity Share Capital	1,570.00	1,540.00
(b)	Other Equity	12,191.05	8,596.15
(c)	Non Controlling Interest	6,034.76	4,045.21
	Total Equity	19,795.81	14,181.36
II	Non-Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	1,609.43	538.65
(ii)	Lease Liabilities	926.33	571.33
(iii)	Others	-	-
(b)	Provisions	31.22	26.15
(c)	Deferred Tax Liabilities	130.90	331.68
(d)	Others	-	-
	Total Non-Current Liabilities	2,697.88	1,467.81
III	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	521.35	1,098.65
(ii)	Lease Liabilities	217.29	11.19
(iii)	Trade Payables		
	Total Outstanding Dues of Micro Enterprises and Small Enterprises	718.02	11.44
	Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	220.00	582.24
(iv)	Other Current Financial Liabilities	253.23	505.37
(b)	Other Current Liabilities	375.98	122.50
(c)	Provisions	616.46	557.27
	Total Current Liabilities	2,922.33	2,888.66
	Total Liabilities	5,620.21	4,356.47
	Total Equity and Liabilities	25,416.02	18,537.83

For and on behalf of Board of
Unihealth Hospitals Limited
(Formerly known as Unihealth Consultancy Limited)


Dr. Akshay M. Parmar
Managing Director
DIN: 01533004
Place : Mumbai
Date: 29th May, 2026



UNIHEALTH HOSPITALS LIMITED
(Formerly known as UNIHEALTH CONSULTANCY LIMITED)
H-13/14 Everest, 156, Tardeo Road, Mumbai, Maharashtra 400034
CIN : L85100MH2010PLC200491

AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 MARCH 2026

(₹ in Lakhs)

	Particulars	For the Year ended 31-Mar-2026 (Audited)	For the Year ended 31-Mar-2025 (Audited)
A.	Cash flows from operating activities		
	Profit/(loss) before tax	4,629.41	3,039.57
	Depreciation and amortisation expenses	1,018.43	595.27
	Interest Income	(29.18)	(115.83)
	Finance cost	233.96	315.03
	Unrealised foreign exchange (gain)/Loss	(430.81)	(21.24)
	Operating profit / (loss) before working capital changes	5,421.81	3,812.80
	Changes in working capital:		
	Increase / (decrease) in trade payables	344.35	143.74
	Increase / (Decrease) in other current liabilities	541.22	(73.98)
	Increase / (decrease) in provisions	65.89	75.86
	Increase / (decrease) in other current financial liabilities	(252.14)	357.31
	(Increase) / decrease in other financial assets and other current assets	(875.89)	(795.14)
	(Increase) / Decrease in trade receivables	(4,122.34)	(2,824.44)
	(Increase) / Decrease in contract assets	(4.99)	-
	(Increase) / decrease in inventories	(260.91)	(47.54)
	Net changes in working capital	(4,564.81)	(3,164.19)
	Cash flow from operating activities post working capital changes	857.01	648.61
	Less: Income taxes (paid)/refunded, net	(287.74)	(317.26)
	Net cash generated from / (used in) operating activities (A)	569.26	331.35
B.	Cash flows from investing activities		
	Proceeds/(investments) in fixed deposits & shares (net)		
	Purchase of property, plant and equipment	(3,122.48)	(1,619.96)
	Interest received	29.18	115.83
	(Increase)/Decrease in bank balances other than cash and cash equivalents	725.00	975.00
	Net cash generated from / (used in) investing activities (B)	(2,368.30)	(529.13)
C.	Cash flows from financing activities		
	Proceeds from non current borrowings	1,070.78	(1,222.19)
	Proceeds from current borrowings (net)	(577.30)	424.42
	Proceeds from issue of equity shares	453.00	-
	Proceeds from issue of money warrants	151.00	-
	Interest on lease liability	(82.09)	(25.93)
	Payment of lease liabilities	561.09	507.40
	Net cash generated from / (used in) financing activities (C)	1,576.48	(316.30)
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(222.56)	(514.08)
	Cash and Cash equivalents at the beginning of the year	836.38	1,329.22
	Effect of foreign exchange gain/loss	430.81	21.24
	Cash and Cash equivalents at end of year	1,044.63	836.38

For and on behalf of Board of
Unihealth Hospitals Limited
(Formerly known as Unihealth Consultancy Limited)


Dr. Akshay M. Parmar
Managing Director
DIN: 01533004
Place : Mumbai
Date: 29th May, 2026



UNIHEALTH HOSPITALS LIMITED
(Formerly known as UNIHEALTH CONSULTANCY LIMITED)
H-13/14 Everest, 156, Tardeo Road, Mumbai, Maharashtra 400034
CIN : L85100MH2010PLC200491

AUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE YEAR ENDED ON 31 MARCH 2026

(₹ in Lakhs)

	PARTICULARS	HALF YEAR ENDED			YEAR ENDED	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Revenue					
	India	1,596.12	898.86	702.05	2,494.98	1,212.11
	Uganda	5,202.57	6,324.31	5,033.42	11,526.88	8,697.39
	Tanzania	(5.61)	25.40	18.00	19.79	64.32
	Nigeria	62.40	10.06	235.47	72.46	657.57
	Mauritius	11.70	14.41	11.73	26.11	11.73
	UAE	442.24	-	0.54	442.24	42.37
2	Total Segment Revenue	7,309.42	7,273.04	6,001.21	14,582.46	10,685.49
3	Less: Inter Segment Revenue	564.61	316.62	306.43	881.23	506.68
4	Total Segment Revenue from Operations	6,744.81	6,956.42	5,694.78	13,701.23	10,178.81
5	Segment Results (Profit Before Tax)					
	India	(282.49)	191.65	45.12	(90.84)	233.89
	Uganda	1,519.89	2,849.77	1,764.06	4,369.66	2,801.98
	Tanzania	(11.54)	(42.05)	(35.46)	(53.59)	(58.81)
	Nigeria	28.20	(47.90)	3.05	(19.70)	71.75
	Mauritius	(8.83)	11.46	4.05	2.63	(13.34)
	UAE	425.46	(4.21)	(12.84)	421.25	4.10
6	Total Segment Results (Profit Before Tax)	1,670.69	2,958.72	1,767.98	4,629.41	3,039.57
7	Segment Assets					
	India	12,766.50	10,488.54	9,098.36	12,766.50	9,098.36
	Uganda	16,328.79	15,410.19	12,600.62	16,328.79	12,600.62
	Tanzania	648.81	573.34	416.04	648.81	416.04
	Nigeria	750.61	622.90	639.03	750.61	639.03
	Mauritius	463.62	443.15	418.02	463.62	418.02
	UAE	1,266.82	757.02	728.02	1,266.82	728.02
8	Total Segment Assets	32,225.15	28,295.14	23,900.09	32,225.15	23,900.09
9	Less: Inter Segment Elimination	6,809.13	6,188.45	5,362.26	6,809.13	5,362.26
10	Total Assets	25,416.02	22,106.69	18,537.83	25,416.02	18,537.83
11	Segment Liabilities					
	India	4,710.25	2,417.34	1,526.06	4,710.25	1,526.06
	Uganda	4,252.19	4,656.06	5,128.99	4,252.19	5,128.99
	Tanzania	833.02	726.85	591.45	833.02	591.45
	Nigeria	391.31	345.21	316.54	391.31	316.54
	Mauritius	6.32	1.51	4.21	6.32	4.21
	UAE	21.08	5.50	1.22	21.08	1.22
12	Total Segment Liabilities	10,214.17	8,152.47	7,568.47	10,214.17	7,568.47
	Less: Inter Segment Elimination	4,593.96	3,978.23	3,212.00	4,593.96	3,212.00
13	Total Liabilities	5,620.21	4,174.24	4,356.47	5,620.21	4,356.47

For and on behalf of Board of
Unihealth Hospitals Limited
(Formerly known as Unihealth Consultancy Limited)

Dr. Akshay M. Parmar

Dr. Akshay M. Parmar
Managing Director
DIN: 01533004
Place : Mumbai
Date: 29th May, 2026





Date: May 29, 2026

To,
The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza,
Plot No. C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai - 400 051

NSE Symbol: UNIHEALTH

Sub: Declaration of Unmodified Opinion for the half year and Financial year ended March 31, 2026.

Ref.: Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

Pursuant to regulation 33(3)(d) of the SEBI Listing Regulations, we hereby declare that the Statutory Auditors' of the Company, M/s. G.P. Kapadia & Co. (Firm Registration No. 104768W) have issued Audit Reports with an unmodified opinion, for the Audited Financial Results of the Company (Standalone & Consolidated) for the half year and Financial year ended 31.03.2026.

You are requested to kindly take the same on your record.

Thanking you.

Yours faithfully,

For Unihealth Hospitals Limited
(Formerly Unihealth Consultancy Limited)

**PARAG
RAJNIKANT
SHAH**
Parag Shah

Executive Director & Chief Financial Officer
DIN:07773426

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RAJNIKANT SHAH
Date: 2026.05.29 18:46:47
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UniHealth Hospitals Limited

(Formerly known as Unihealth Consultancy Limited)

Registered Office : H-13/14, Everest, 156, Tardeo Road, Mumbai - 400 034, Maharashtra, India.

+91 22 2354 4625 / 27 ✉ info@unihealthonline.com 🌐 www.unihealthonline.com | www.umchospitals.com

CIN No.: L85100MH2010PLC200491



Date: May 29, 2026

To,
The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza,
Plot No. C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai - 400051

NSE SYMBOL: UNIHEALTH

Sub: Statement of Variation of proceeds of public issue pursuant to Reg. 32 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Dear Sir/ Madam,

Pursuant to Regulation 32 of SEBI Listing Regulations, as amended read with SEBI Circular No. **SEBI/HO/CFD/PoD2/CIR/P/0155** dated November 11, 2024, we hereby inform that during the half year ended March 31, 2026, **the details of deviation/utilization of process of the IPO from the objects stated in the Prospectus dated September 14, 2023.**

A statement on deviation or variation of proceeds raised through IPO for the half year ended March 31, 2026 duly reviewed by the Audit Committee at their meeting held on May 29, 2026 is enclosed herewith as 'Annexure A'.

Further, please find enclosed the Certificate by the Statutory Auditors indicating utilisation of issue proceeds, pursuant to NSE circular No: NSE/CML/2024/23 dated September 05, 2024, duly approved by the Audit Committee at their meeting held on May 29, 2026 as 'Annexure A.1'.

Kindly take it on your records.

Thanking you,

Yours faithfully,
For Unihealth Hospitals Limited
(Formerly Known as Unihealth Consultancy Limited)

DESHNA Digitally signed by
DESHNA JAIN
JAIN Date: 2026.05.29
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Deshna Jain
Company Secretary & Compliance Officer



Encl: As above.

UniHealth Hospitals Limited

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CIN No.: L85100MH2010PLC200491



UniHealth

ANNEXURE A

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE

Statement on deviation / variation in utilisation of funds raised

Name of listed entity	Unihealth Hospitals Limited
Mode of Fund Raising	Public Issues of Equity shares
Date of Raising Funds	September 15, 2023
Amount Raised	Rs. 56,54,88,000/-
Report filed for half year ended	March 31, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	No
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

UniHealth Hospitals Limited

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CIN No.: L85100MH2010PLC200491



UniHealth

Objects for which funds have been raised and where there has been a deviation, in the following table

(Rs. In lakhs)

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the half year ended 31.03.2026 according to applicable object	Remarks if any
Investment in our joint venture, Victoria Hospital Limited (VHL), Kampala, Uganda for funding its capital expenditure requirements for proposed expansion and working capital requirements of VHL.	No Modification	1700.00	NA	1700.00	0	-
Investment in our Subsidiary, UMC Global Health Limited (UMCGHL), Nigeria for funding its capital expenditure requirements for proposed expansion	No Modification	460.00	NA	290.30	0	169.70 Unutilized Funds
Investment in our subsidiary, Biohealth Limited (BL), Tanzania for funding its capital expenditure requirements for proposed expansion	As per the Prospectus, Rs. 1,587.50 lakhs was originally allocated to Biohealth Limited (BL), Tanzania for funding its capital expenditure. Out of this unutilized amount, Rs. 1,350 lakhs has now been reallocated to our subsidiaries, UMC Hospitals	1587.50	237.50	237.50	0	-

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CIN No.: L85100MH2010PLC200491



UniHealth

	Private Limited (India) and Unihealth Holdings Limited (Mauritius) to support expansion and acquisition of projects across India and Africa					
NA	Investment in our subsidiaries namely UMC Hospitals Private Limited (India) and in Unihealth Holdings Limited (Mauritius) to support expansion and acquisition of projects across India and Africa	NIL	1350	1350	0	Shareholders approved the said reallocation of unutilized proceeds of Rs. 1,350 lakhs for the modified objects by passing special resolution through Postal Ballot on June 26, 2024 & the said amount has been allocated to them
General Corporate Purpose	No Modification	1093.08	-	1093.08	0	-
Issue Expenses	No Modification	814.30	-	814.30	0	-

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

UniHealth Hospitals Limited

(Formerly known as Unihealth Consultancy Limited)

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CIN No.: L85100MH2010PLC200491



UniHealth

For Unihealth Hospitals Limited
(Formerly Known as Unihealth Consultancy Limited)

**DESHNA
JAIN**

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by DESHNA JAIN
Date: 2026.05.29
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Deshna Jain
Company Secretary & Compliance Office



UniHealth Hospitals Limited

(Formerly known as Unihealth Consultancy Limited)

Registered Office : H-13/14, Everest, 156, Tardeo Road, Mumbai - 400 034, Maharashtra, India.

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CIN No.: L85100MH2010PLC200491

UTILIZATION OF ISSUE PROCEEDS CERTIFICATE

To,
Board of Directors,
Unihealth Hospitals Limited,
H-13/14 Everest, 156, Tardeo Road,
Mumbai, Maharashtra 400034

Respected Sir/Madam,

Sub: Certificate pursuant to NSE circular No, NSE/CML/2024/23 dated 5th September, 2024 for utilization of issue proceeds in relation to the initial Offer proceeds of public issue for Unihealth Hospitals Limited ("the Company").

We have been requested to certify the utilization of issue proceeds by the Company in relation to the Initial Offer proceeds of public issue of the Company. Based on verification of relevant documents and details furnished by the management of the company, we hereby certify, the utilization of Issue Proceeds of Initial Public offer of the company up to 31st March 2026, as mentioned below in the prescribed

Annexure "A".

Sr No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilized Amount	Unutilized Amount	Remarks
1.	Investment in joint venture, Victoria Hospital Limited (VHL), Kampala, Uganda for funding its capital expenditure requirements for proposed expansion and working capital requirement of VHL	1700.00	1700.00	-	NIL
2.	Investment in Subsidiary, UMC Global Health Limited (UMCGHL), Nigeria for funding its capital expenditure requirements for proposed expansion. (Note 1)	460.00	290.30	169.70	NIL

G. P. KAPADIA & CO.

Chartered Accountants

3.	Investment in subsidiary, Biohealth Limited (BIO, Tanzania for funding its capital expenditure requirements for proposed expansion	237.50	237.50	-	NIL
4.	Investment in our subsidiaries UMC Hospitals Private Limited (India) and in Unihealth Holdings Limited (Mauritius) to support expansion and acquisition of projects across India and Africa'	1350.00	1350.00	-	NIL
5.	General Corporate Purpose	1093.08	1093.08	-	NIL
6.	Issue Expenses (Net off from Gross IPO Proceeds of Rs.5654.88 Lakhs and Net IPO proceed As,4840.58 Lakhs as per offer document)	814.30	814.30	-	NIL
	Total	5654.88	5476.32	169.70	

Note 1: The company has maintained the required bank balance at the level of unutilized IPO proceeds in bank accounts of the company as on 31st March 2026.

Note 2 : The original object as disclosed in the offer document was further altered by passing a resolution to vary the utilization of proceeds raised by the Company through an initial public offering of equity shares (the 'IPO) made in pursuance of the Prospectus dated September 14, 2023 (the Prospectus') and reallocate the unutilized proceeds for the objects as set out in the Postal Ballot Notice, have been passed with requisite majority on Wednesday, June 26, 2024. Out of initial proposed amount i.e. Rs. 1587.50 Lakhs, Rs.1350 Lakhs were reallocated for investing as equity and debt in UMC Hospitals Private Limited, a subsidiary of the Company in India and in Unihealth Holdings Limited, the wholly owned subsidiary of the Company in Mauritius, to support expansion and acquisition of projects across India and Africa, in furtherance of the current objects of the Company. The utilized amount disclosed in the above table is consolidated utilized amount after considering the object reallocation as mentioned.

For G.P Kapadia & co
(Chartered Accountants)
FRN No.: 104768W

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Desai
Date: 2026.05.29 19:36:36 +05'30'

Atul Desai
(Partner)
Membership No. 030850
Place: Mumbai
Date: 29th May 2026
UDIN: 26030850.JVAPRK1065

CERTIFICATE FOR UTILIZATION OF FUNDS

To,
Board of Directors,
UMC Hospitals Private Limited
H-13/14 Everest, 156, Tardeo Road,
Mumbai, Maharashtra 400034

Subject: Certificate pursuant to NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 for utilization of issue proceeds of Unihealth Hospitals Limited

Respected Sir/Madam,

We have been requested to certify the utilization of funds by the Company in relation to funds received from Unihealth Hospitals Limited. Based on verification of relevant documents and details furnished by the management of the company, we hereby certify, the utilization of funds received from Unihealth Hospitals Limited up to 31st March 2026, as mentioned below in the prescribed Annexure "A".

Annexure "A"

(Rs. In Lakhs)

Object as disclosed in the Offer Document	Amt Received	Amt Utilized	Amt Unutilized
Investment as equity and debt in subsidiary, UMC Hospitals Pvt Ltd for funding its expansion and acquisition of projects	926.50 (Note 1)	926.50 (Note 2)	NIL

Note 1: The amount received from Unihealth Hospitals limited is inclusive of the following:

1. Rs.15,20,000 invested in the equity shares on 5th July 2024
2. Rs.7,44,80,000 invested in the equity shares through right issue on 9th December 2024
3. Rs 1,66,50,000 provided in the form of loan to the company during the year.

G. P. KAPADIA & CO.

Chartered Accountants

Note 2: The Amount Received from Unihealth Hospitals Limited Rs.926.50 is fully utilized for Expansion and Acquisition of Projects till 31st March 2026.

**For G.P. Kapadia & Co.
(Chartered Accountants)**

FRN No.: 104768W

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Desai

Date: 2026.05.29 19:32:41 +05'30'

Atul Desai

(Partner)

Membership No.030850

Place: Mumbai

Date: 29th May 2026

UDIN:26030850ECHQJX1317



MHASIBU CONSULTANTS

Certified Public Accountants, Auditors & Tax Consultants
P. O. Box 13768, Jamhuri Street,
Benjamin W. Mkapa Parking Tower Ground Floor, Dar es Salaam, Tanzania.
Tel: +255-22-2120238, 0735 991 002
E-mail: info@mhasibu.co.tz: Website: www.mhasibu.com

TO WHOMSOEVER IT MAY CONCERN

On the basis of explanations given and evidences produced before us for our verification by BIOHEALTH LIMITED, incorporated in Tanzania under the companies act 2002 and that the company is limited, we certify that:

Biohealth Limited is a subsidiary of Unihealth Hospitals Limited (Formerly known as Unihealth Consultancy Limited) which got listed on the National Stock Exchange of India (NS E) in September 2023. One of the objectives of its Initial Public offering ('IPO') was to invest in its subsidiary, Biohealth Limited (BL), Tanzania for funding its capital expenditure requirements for proposed expansion.

As per amended IPO object of Unihealth Hospitals Limited the amount allocated to Biohealth Limited is Rs. 2,37,50,000 (Indian Rupees Two Crore Thirty-Seven Lacs Fifty Thousand Only) equivalent to USD 278,000.

Unihealth Hospitals Limited has extended fund of USD 200,000 (US Dollar Two Hundred Thousand) on 15th July 2024 and USD 78,000 (US Dollar Seventy-Eight Thousand) on 20th March 2025 to Biohealth Limited, Biohealth Limited has utilized this fund as below:

Sr. No.	Object as disclosed in Offer Document	Amount received till 31/03/2026	Actual utilized amount till 31/03/2026	Unutilized amount as on 31/03/2026
1.	Capital Expenditure for Expansion	USD 2,78,000	USD 2,78,000	USD NIL

On the basis of explanation given and documents produced before us for the verification, we Certify that above statement is true and correct.

MHASIBU CONSULTANTS


JOHN M. LYANGA
MANAGING PARTNER
DATE: 07 MAY, 2026



Partners: John Lyanga and Winston Minja

TO WHOMSOEVER IT MAY CONCERN

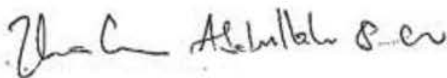
On the basis of explanations given and evidence produced before us for our verification by **UMC GLOBAL HEALTH LIMITED**, incorporated in Nigeria under the Companies and Allied Matters Act 1990 and that the company is limited, we certify that:

UMC Global Health Limited is a subsidiary (with effect from 01st October 2024) of Unihealth Hospitals Limited (Formerly known as Unihealth Consultancy Limited) which got listed on the National Stock Exchange of India (NSE) in September 2023. One of the objectives of its Initial Public offering ('IPO') was to invest in its subsidiary, UMC Global Health Limited, Nigeria for funding its capital expenditure requirements for proposed expansion.

UMC Global Health Limited is allocated an amount of Rs. 4,60,00,000 (Indian Rupees Four Crore Sixty Lacs Only) equivalent to USD 544,000 by Unihealth Hospitals Limited (Formerly known as Unihealth Consultancy Limited) and has extended fund of USD 50,000 on 01st February 2024, USD 50,000 on 21st March 2024, USD 33,740 on 23rd September 2024, USD 200,000 on 07th November 2024 and USD 10,000 on 03rd November 2025 to UMC Global Health Limited, UMC Global Health Limited has utilised this fund as below:

Sr. No.	Object as disclosed in Offer Document	Amount received till 31/03/2026	Actual utilized amount till 31/03/2026	Unutilized amount as on 31/03/2026
1.	Capital Expenditure for Expansion	USD 343,740	USD 343,740	USD 10,000

On the basis of explanation given and documents produced before us for the verification, we certify that above statement is true and correct.



Abdulwaheed Ibrahim
FRC/2016/ICAN/00000014377
For: Ibrahim Abdullahi & Co.
(Chartered Accountants)

Date: 02nd May 2026

TO WHOMSOEVER IT MAY CONCERN

On the basis of explanations given and evidence produced before us for our verification by **Unihealth Holdings Limited**, a private company limited by shares, incorporated in Mauritius, situated at c/o NWT (Mauritius) Limited, 4th Floor Carleton Tower, Wall Street, Cybercity, Ebene 72201, Mauritius, we certify that:

Unihealth Holdings Limited is a subsidiary of Unihealth Hospitals Limited (formerly Unihealth Consultancy Limited) which got listed on the National Stock Exchange of India (NSE) in September 2023. One of the objectives of its Initial Public offering ('IPO') (amendment of which was approved by the shareholders through postal ballot notice dated 27 May 2024) was to invest in its subsidiary, Unihealth Holdings Limited for investing in operating companies in Tanzania and/or Nigeria and/or Ethiopia which may also extend to other countries and sectors as and when the opportunity arises. The targeted sector of investment will in the Medical and Healthcare field.

Unihealth Hospitals Limited has extended fund of USD 500,000 (US Dollar Five Hundred Thousand) to Unihealth Holdings Limited on 04 September 2024. Unihealth Holdings Limited has utilised this fund as below:

Sr. No.	Object as disclosed in Offer Document	Amount disclosed in the Offer Document	Actual utilised amount till 31/03/2026	Unutilised amount as on 31/03/2026
1	Investment in Medical and Healthcare fields	USD 500,000	USD 407,000	USD 93,000

On the basis of explanation given and documents produced before us for the verification, we certify that the above statement is true and correct.



UHY & Co



Avinashsingh Mooruth, Licensed by FRC
Signing Partner

Date: 18 May 2026



Date: May 29, 2026

To,
The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza,
Plot No. C-1, Block G,
Bandra Kurla Complex,
Bandra (E) Mumbai - 400051

NSE SYMBOL: UNIHEALTH

Sub: Statement of deviation(s) / variation(s) in utilization of proceeds raised through Preferential Issue of the Company, pursuant to Regulation 32 of SEBI (LODR) Regulations, 2015 ("SEBI Listing Regulations) for the half year ended on March 31, 2026

Dear Sir/ Madam,

Pursuant to Regulation 32 of the SEBI Listing Regulations, we hereby confirm that there has been no deviation or variation in the utilisation of proceeds raised through the preferential allotment of 7,00,000 Convertible Warrants issued at a price of Rs. 151/- each.

In accordance with the terms of the issue, the Company received 25% of the issue price per Convertible Warrant, i.e., Rs. 37.75 per Warrant, aggregating to Rs. 2,64,25,000/- at the time of allotment of the Warrants. Further, the Company has received an amount of Rs. 3,39,75,000/- upon conversion of 3,00,000 Convertible Warrants into an equivalent number of equity shares up to March 31, 2026.

Accordingly, a statement confirming that there has been no deviation or variation in the utilisation of the aforesaid proceeds is enclosed herewith.

Further, pursuant to NSE Circular No. NSE/CML/2024/23 dated September 05, 2024, the Certificate issued by the Statutory Auditors certifying the utilisation of issue proceeds is also enclosed herewith.

The aforesaid statement and the Statutory Auditors' Certificate have been reviewed by the Audit Committee meeting held on May 29, 2026.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Unihealth Hospitals Limited
(Formerly known as Unihealth Consultancy Limited)

**DESHNA
JAIN**

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DESHNA JAIN
Date: 2026.05.29
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Deshna Jain
Company Secretary & Compliance Officer
Encl: As above



UniHealth Hospitals Limited

(Formerly known as Unihealth Consultancy Limited)

Registered Office : H-13/14, Everest, 156, Tardeo Road, Mumbai - 400 034, Maharashtra, India.

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CIN No.: L85100MH2010PLC200491



UniHealth

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PREFERENTIAL ISSUE

Statement on deviation / variation in utilisation of funds raised

Name of listed entity	Unihealth Hospitals Limited
Mode of Fund Raising	Preferential Issue of Convertible Equity Warrants
Date of Raising Funds	May 02, 2025
Amount Raised	Rs. 10,57,00,000/-
Report filed for half year ended	March 31, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	No
If Yes, Date of shareholder Approval	None
Explanation for the Deviation / Variation	None
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Objects for which funds have been raised and where there has been a deviation, in the following table

(Rs. In lakhs)						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Amount of Deviation/ Variation for the half year ended 31.03.2026 according to applicable object	Remarks if any
Funding to its subsidiary, UMC Hospitals Private Limited to support	No Modification	845.6	NA	463.73	0	140.27 (Unutilized Amount)

UniHealth Hospitals Limited

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CIN No.: L85100MH2010PLC200491



UniHealth

capital expenditures (capex) and working capital requirements for the hospitals in India;						
Working capital requirement of the Company, General Corporate Purpose, which includes, without limitation, strategic initiatives, funding growth opportunities, strengthening marketing capabilities and brand building exercises, meeting ongoing general corporate contingencies, fund raising expense and other expenses incurred in ordinary course of business	No Modification	211.40	NA	NIL	0	-

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

For Unihealth Hospitals Limited
(Formerly known as Unihealth Consultancy Limited)

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DESHNA JAIN
Date: 2026.05.29
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JAIN
Deshna Jain
Company Secretary & Compliance Officer



UniHealth Hospitals Limited

(Formerly known as Unihealth Consultancy Limited)

Registered Office : H-13/14, Everest, 156, Tardeo Road, Mumbai - 400 034, Maharashtra, India.

+91 22 2354 4625 / 27 ✉ info@unihealthonline.com 🌐 www.unihealthonline.com | www.umchospitals.com

CIN No.: L85100MH2010PLC200491

UTILIZATION OF FUNDS CERTIFICATE

To,
Board of Directors,
Unihealth Hospitals Limited,
H-13/14 Everest, 156, Tardeo Road,
Mumbai, Maharashtra 400034

Sub: Certificate pursuant to NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 for utilization of issue proceeds in relation to the proceeds of the issue from the Preferential Issue of Convertible Warrants (“Warrants”) for Unihealth Hospitals Limited.

We have been requested to certify utilization of issue proceeds by the Company in relation to the proceeds of the issue from the Preferential Issue of Warrants. For the purpose of certifying the below table, we have reviewed documents, statement, papers, books of accounts, and other relevant information of the Company on the proceeds of Preferential Issue of Warrants. Based on our review of the same, we hereby certify that up to March 31, 2026 the Company has utilized the proceeds of Preferential Issue of Warrants for Unihealth Hospitals Limited as per the following details.

Objects for which funds have been raised and utilized is given in the following table.

Sr. No.	Objects as disclosed in the Offer Document	Original Allocation (Rs. In Lakhs)	Actual Utilized Amount till March 31-03-2026 (Rs. In Lakhs)	Unutilized Amount as on 31-03-2026 (Rs. In Lakhs)	Remarks
1.	Funding to its subsidiary, UMC Hospitals Private Limited to support capital expenditures (capex) and working capital requirements for the hospitals in India;	845.6 Lakhs (amount Received till 31 st March Rs 604 Lakhs)	463.73 (issuance of equity shares and loan to UMC hospitals Limited)	140.27	NIL

G. P. KAPADIA & CO.

Chartered Accountants

2.	Working capital requirement of the Company, General Corporate Purpose, which includes, without limitation, strategic initiatives, funding growth opportunities, strengthening marketing capabilities and brand building exercises, meeting ongoing general corporate contingencies, fund raising expense and other expenses incurred in ordinary course of business	211.40	NIL	NIL	NIL
	Total	1057	463.73	140.27	

Notes:

1. During the Year ended 31st March 2026, the Company allotted 7,00,000 Warrants on May 02, 2025, on a preferential basis to "Promoter & Promoter Group" as approved by the Shareholders in the Extra-Ordinary General Meeting held on April 09, 2025. Each Warrant is issued at a price of ₹151/-

1. The Company has received 25% of the issue price per CCD i.e. Rs. 37.75/- aggregating to a sum of Rs. 2,64,25,000/- on allotment of 7,00,000 Warrants in accordance with the specified terms of the issuance.
2. The Company has received a sum of Rs. 3,39,75,000/- on allotment of 3,00,000 Warrants in accordance with the specified terms of the issuance.
3. On September 08, 2025 and January 12, 2026, the Company allotted 1,00,000 (One Lakh) and 2,00,000 (Two Lakhs) equity shares, respectively, having a face value of ₹10/- each at a premium of ₹141/- per share, pursuant to the conversion of an equivalent number of Convertible Warrants at an issue price of ₹151/- per warrant, in accordance with the terms of the issue.
4. The Warrants are convertible into equal number of equity share and the conversion shall be exercised at any time during the period of 18 months from the date of allotment of the said Warrants on such other terms and conditions as applicable.

G. P. KAPADIA & CO.

Chartered Accountants

5. We have assumed that amount of Rs 140.27 lakhs lying in the bank accounts of the company after considering unutilized IPO proceeds amounting to Rs 169.70 lakhs is unutilized amount received from issuance of share warrant as on 31st March 2026.

**For G.P Kapadia & Co.
(Chartered Accountants)
FRN No.: 104768W**

Digitally signed by Atul Babubhai
Desai

Date: 2026.05.29 19:38:02 +05'30'

Atul B. Desai

(Partner)

Membership No: 030850

Place: Mumbai

Date: 29th May 2026

UDIN:26030850XUVSAU1760

CERTIFICATE FOR UTILIZATION OF FUNDS

To,
Board of Directors,
UMC Hospitals Private Limited
H-13/14 Everest, 156, Tardeo Road,
Mumbai, Maharashtra- 400034

Subject: Certificate pursuant to NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 for utilization of issue proceeds of Unihealth Hospitals Limited

Respected Sir/Madam,

We have been requested to certify the utilization of proceeds by the Company in relation to funds received from Unihealth Hospitals Limited. Based on verification of relevant documents and details furnished by the management of the company, we hereby certify, the utilization of funds received from Unihealth Hospitals Limited up to 31st March 2026, as mentioned below in the prescribed Annexure "A"

Annexure "A"

(Rs. In Lakhs)

Object as disclosed in the Offer Document	Amt Received	Amt Utilized	Amt Unutilized
Funding to its subsidiary, UMC Hospitals Private Limited to support capital expenditures (capex) and working capital requirements for the hospitals in India.	463.73 (Note 1)	463.73 (Note 2)	00.00

Note 1: The amount received from Unihealth Hospitals limited from preferential issue of Convertible Warrants.

G. P. KAPADIA & CO.

Chartered Accountants

Note 2: The Amount Received from Unihealth Hospitals Limited Rs.463.73 lakhs are Utilized for Capital Expenditure and Working Capital Requirement of the Company till 31st March 2026.

**For G.P. Kapadia & Co.
(Chartered Accountants)**

FRN No.: 104768W

Digitally signed by Atul Babubhai
Desai

Date: 2026.05.29 19:32:08 +05'30'

Atul Desai

(Partner)

Membership No.030850

Place: Mumbai

Date : 29th May 2026

UDIN:26030850YHDUTI4872



May 29, 2026

To,
The Manager,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza,
Plot No. C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai - 400 051

Symbol: UNIHEALTH

Sub.: Reporting of Initial Disclosure to be made by an entity identified as a Large Corporate

Dear Sir/ Madam,

This is to inform that the specified securities of the Company (Unihealth Hospitals Limited) got listed on the SME Exchange of National Stock Exchange of India Limited (NSE) on September 21, 2023.

With reference to Chapter XII Clause 3.1(A)(a) of the SEBI Circular No. SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021 as amended, read with SEBI Circular No. SEBI/HO/DDHS/DDHSRACPOD1/P/CIR/2023/049 dated March 31, 2023 and SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, we confirm that Unihealth Hospitals Limited is not a Large Corporate as per the applicability criteria mentioned in the said Circular as for the financial year 2025-26.

Please find enclosed confirmation certificate as prescribed under Annexure XII-A of the said circular.

We request you to kindly take the above on record.

Thanking you.

Yours faithfully,
For Unihealth Hospitals Limited
(Formerly Unihealth Consultancy Limited)

DESHNA JAIN

Digitally signed
by DESHNA JAIN
Date: 2026.05.29
18:48:48 +05'30'

Deshna Jain
Company Secretary & Compliance Officer



UniHealth Hospitals Limited

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CIN No.: L85100MH2010PLC200491



Annexure XII-A

Format of the initial Disclosure to be made by an entity identified as a Large Corporate

Sr. No	Particulars	Details
1.	Name of the Company	Unihealth Hospitals Limited (Formerly Unihealth Consultancy Limited)
2.	CIN	L85100MH2010PLC200491
3.	Outstanding borrowing of company as on March 31, 2026 (in Rs Cr.)	NIL
4.	Highest Credit Rating during the previous FY along with name of the Credit Rating Agency	NA
5.	Name of Stock Exchange** in which the fine shall be paid, in case of shortfall in the required borrowing under the framework	NSE Limited

We confirm that we are a not Large Corporate as per the applicability criteria given under the Chapter XII of SEBI Operational circular dated August 10, 2021, as amended.

DESHNA JAIN
Digitally signed
by DESHNA JAIN
Date: 2026.05.29
18:49:07 +05'30'

(Signature)
Deshna Jain
Company Secretary & Compliance Officer
Contact Details: +918755051258

PARAG RAJNIKA NT SHAH
Digitally signed
by PARAG
RAJNIKANT SHAH
Date: 2026.05.29
18:49:23 +05'30'

(Signature)
Parag Shah
Executive Director & Chief Financial Officer
Contact Details: +919689814599



Date: 29/05/2026

**Please note that Clause 2.2(d) of Chapter XII of the NCS Master Circular stands deleted by virtue of SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023.

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CIN No.: L85100MH2010PLC200491



UniHealth

Information required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026 are given as under:

Sr. No.	Particulars	Details
1	Name of the Firm	M/s. Joshi & Shah, Chartered Accountants
2	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Re - appointment
3	Date of Appointment & terms of appointment	The Board at its meeting held on 29 th May, 2026, approved the appointment of M/s. Joshi & Shah, Chartered Accountants as Internal Auditor, for the Financial year 2026-2027
4	Brief profile (in case of appointment);	M/s. Joshi & Shah is a firm of Chartered Accountants. Their aim is to provide an integrated service in the fields of audit and assurance, tax and regulatory, corporate laws, transaction advisory and consulting keeping in mind the regulatory and commercial environment within which the firm's clientele operate.
5	Disclosure of relationships between directors (in case of appointment of a director)	Not Related to any Director

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CIN No.: L85100MH2010PLC200491



UniHealth

The details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 read with SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30 2026 are given as under:

Sr. No.	Particulars	Details
1	Name of the Firm	M/s. Parikh & Associates, Practising Company Secretaries
2	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Re - appointment
3	Date of Appointment & terms of appointment	The Board at its meeting held on 29 th May, 2026, approved the Re - appointment of M/s. Parikh & Associates, Practising Company Secretaries as Secretarial Auditor, for the Financial year 2026-2027
4	Brief profile (in case of appointment);	M/s. Parikh & Associates is a firm of Practising Company Secretaries founded in 1987. The firm provides professional services in the field of Corporate Laws, SEBI Regulations, FEMA Regulations including carrying out Secretarial Audits, Due Diligence Audits and Compliance Audits.
5	Disclosure of relationships between directors (in case of appointment of a director)	Not Related to any Director

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CIN No.: L85100MH2010PLC200491