

# G. P. KAPADIA & CO.

Chartered Accountants

4<sup>th</sup> Floor, Hamam House, Ambalal Doshi Marg, Fort, Mumbai - 400 001

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## Independent Auditor's Report on Consolidated Financial Results of Unihealth Hospitals Limited for the half year and year ended March 31, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

The Board of Directors of  
Unihealth Hospitals Limited

### Opinion

We have audited the accompanying statement of Consolidated Financial Results ("the Statement") of Unihealth Hospitals Limited (hereinafter referred to as Holding Company) & its subsidiary (holding company and its subsidiary together referred to as "the Group"), its associates and joint ventures, for the half year and year ended March 31, 2025, attached herewith, being submitted by Group 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 Half yearly and year to date consolidated annual financial results:

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

Name of the Entity	Relationship
Aryavarta FZE	Wholly owned Subsidiary
Unihealth Pharmaceuticals Private Limited	Wholly owned Subsidiary
Unihealth Holdings Limited	Wholly owned Subsidiary
UMC Hospitals Private Limited	Subsidiary
Biohealth Limited	Subsidiary
Unihealth Tanzania Limited	Subsidiary
UMC Global Health Limited	Subsidiary (Joint Venture upto 30/09/2024)
Victoria Hospitals Limited	Joint Venture
UHS Oncology Private Limited	Associate
Unihealth Uganda Limited	Associate

- (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;

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- (iii) give a true and fair view in conformity with the applicable Accounting Standards and other accounting principles generally accepted in India of the net profit, and other financial information of the Group, its associates and joint ventures for the Half year and year ended March 31, 2025.

## **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.

## **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. The matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

## **Management’s and Board of Directors’ Responsibilities for the Consolidated Annual Financial Results**

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

The Board of Directors & Management of Holding 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 Accounting Standards 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 are responsible for assessing the Group'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 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 are responsible for overseeing the Group's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 consolidated annual financial results.

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 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.

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- Obtain an understanding of internal financial controls relevant to the audit in order to design 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 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 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 Group's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements 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 Group to cease to continue as a going concern.
- 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 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 included in the consolidated Financial Results, which are audited by other auditors, such other auditors remain responsible for the direction, supervision 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

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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. Seven subsidiaries (out of which one subsidiary wef 1<sup>st</sup> October 2024), whose financial statements reflect total assets of Rs 3,785.40 lakhs as at 31st March, 2025, total revenues of Rs.806.96 lakhs and net cash inflow of Rs 908.49 lakhs for the year ended on that date, as considered in the consolidated financial statements out of which six subsidiaries whose financial statements reflect total assets of Rs 2,453.66 lakhs as at 31st March, 2025, total revenues of Rs.800.66 lakhs and net cash inflow of Rs 476.44 lakhs for the year ended on that date which have been audited by other independent auditors and the reports issued by them, have been furnished to us, by the management of the Holding Company. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of other auditors.
  - ii. Two joint ventures (out of which one joint Venture upto 30<sup>th</sup> September 2024), whose financial statements reflect total assets of Rs 6,496.23 lakhs as at 31st March, 2025, total revenues of Rs 4,555.82 lakhs and net cash outflow of Rs.47.76 lakhs for the year ended on that date, as considered in the consolidated financial statements, have been audited by its independent auditors and the reports issued by them, have been furnished to us by the management of the Holding Company. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of aforesaid joint ventures and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid joint ventures is based solely on the report of such auditor.

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- b) The consolidated financial statements include the Unaudited financial statements of Two associate companies, which include net loss of Rs 2.07 lakhs for the year ended 31<sup>st</sup> March, 2025. In respect of said associate companies, whose financial statements have been certified by the management of the Holding Company, as per the requirement of the applicable accounting standards of the respective countries 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 financial statements certified by the management and the procedures performed by us.

In respect of subsidiaries and Joint Ventures 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 Holding Company's Management has converted the financial statements of such subsidiaries and joint ventures 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 Holding Company'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, 2025 being the balancing figures between the audited figures of the full financial year 2024-25 and the unaudited consolidated year to date figures up to the first half year (September 30, 2024) 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)**

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**Atul Desai**

**Partner**

**Membership No. 30850**

**Date: 23/05/2025**

**Place: Mumbai**

**UDIN: 250308508M9XUV7468**

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

**AUDITED CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2025**

		(Rs. In lakhs)				
PARTICULARS		For the Half year ended			For the year ended	
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	3,176.31	2,382.53	2,664.62	5,558.84	4,875.00
II	Other income	139.04	143.41	85.36	282.45	160.27
III	<b>Total revenue (I + II)</b>	<b>3,315.35</b>	<b>2,525.94</b>	<b>2,749.98</b>	<b>5,841.29</b>	<b>5,035.27</b>
IV	<b>Expenses</b>					
-	Cost of materials consumed	-	-	-	-	-
-	Purchases of stock in trade	799.69	492.57	451.99	1,292.26	936.01
-	Changes in inventories of Finished goods, Work in progress and Stock-in-trade	(13.43)	18.25	(56.62)	4.82	(70.45)
-	Employee benefits expense	431.30	392.83	371.81	824.13	732.53
-	Finance costs	53.28	102.54	172.50	155.82	337.44
-	Depreciation and amortization expense	133.24	114.17	112.16	247.41	226.32
-	Other expenses	907.01	681.54	850.78	1,588.55	1,509.25
V	<b>Total Expense (IV)</b>	<b>2,311.09</b>	<b>1,801.90</b>	<b>1,902.62</b>	<b>4,112.99</b>	<b>3,671.10</b>
VI	<b>Profit/(Loss) before exceptional and extra-ordinary items and Tax (III - V)</b>	<b>1,004.26</b>	<b>724.04</b>	<b>847.36</b>	<b>1,728.30</b>	<b>1,364.17</b>
VII	Exceptional Items	-	-	-	-	-
VIII	<b>Profit/(Loss) before extra-ordinary items and Tax</b>	<b>1,004.26</b>	<b>724.04</b>	<b>847.36</b>	<b>1,728.30</b>	<b>1,364.17</b>
IX	Extra-Ordinary Items	-	-	-	-	-
X	<b>Profit/(Loss) Before Tax (VIII-IX)</b>	<b>1,004.26</b>	<b>724.04</b>	<b>847.36</b>	<b>1,728.30</b>	<b>1,364.17</b>
XI	<b>Tax expense</b>					
	(1) Current tax	9.37	196.84	147.81	206.21	253.35
	(2) Short/excess provision for earlier year	5.43	-	-	5.43	-
	(3) Deferred tax	(7.77)	9.82	90.77	2.05	72.29
XII	<b>Total Tax Expense</b>	<b>7.03</b>	<b>206.66</b>	<b>238.58</b>	<b>213.69</b>	<b>325.64</b>
XIII	<b>Profit/(Loss) for the period from continuing operations (X-XII)</b>	<b>997.23</b>	<b>517.38</b>	<b>608.78</b>	<b>1,514.61</b>	<b>1,038.53</b>
	Profit/(Loss) from discontinuing operations before tax	-	-	-	-	-
	Tax expense of discontinuing operations	-	-	-	-	-
XIII	<b>Profit/(Loss) from discontinuing operations after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIV	<b>Profit/(Loss) for period before minority interest</b>	<b>997.23</b>	<b>517.38</b>	<b>608.78</b>	<b>1,514.61</b>	<b>1,038.53</b>
	Add: Share of profit/(loss) of associates	(5.93)	3.86	(3.75)	(2.07)	(8.14)
	Less: Profit/(Loss) of minority interest	0.03	(1.47)	(1.31)	(1.44)	(0.27)
XV	<b>Net Profit/(Loss) for the period</b>	<b>991.27</b>	<b>522.71</b>	<b>606.34</b>	<b>1,513.98</b>	<b>1,030.66</b>
XVI	<b>Details of Equity Share Capital</b>					
	Paid-up Equity Share Capital	1,540.00	1,540.00	1,540.00	1,540.00	1,540.00
	Face Value of equity share capital	Rs 10/-	Rs 10/-	Rs 10/-	Rs 10/-	Rs 10/-
	Reserves excluding revaluation reserve				8,809.72	7,004.94
XI	<b>Earnings per equity share:</b>					
	(a) Basic EPS from continuing and discontinued operations	6.44	3.39	3.94	9.83	7.67
	(b) Diluted EPS from continuing and discontinued operations	6.44	3.39	3.94	9.83	7.67
XII	Debt Equity Ratio	0.13	0.11	0.36	0.13	0.18
XIII	Debt Service Coverage Ratio	0.33	0.87	0.17	0.55	0.23
XIV	Interest Service Coverage Ratio	19.85	8.06	5.91	12.09	5.04



**NOTES:**

- 1 As per MCA Notification dated 16th February 2015, companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of IND AS. As the Company is covered under the exempted category, it has not adopted IND AS for the preparation of financial results.
- 2 The Statutory Auditors of the Company have carried out audit of the financial results for the Year ended on March 31, 2025 in compliance with terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The above financial results have been audited and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 23rd May, 2025.
- 3 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.
- 4 The aforesaid results have been filed with Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are
- 5 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.
- 6 There are no investors complaints pending as on 31st March, 2025.
- 7 The figures for half year ended 31st March, 2025 are the balancing figures between the audited figures in respect of Financial Year 2024-25 and the published unaudited figures of the Half Year ended September 30, 2024, which were subject to limited review.
- 8 UMC Global Health Ltd (Nigeria), which was previously a joint venture, has now been converted into a subsidiary company by virtue of acquisition of additional shares through right issue allotted on 30th September, 2024.
- 9 Pursuant to a resolution passed by Board of Directors of the company on 06th May 2024, the Company has approved to become first subscriber of Memorandum of Association of UMC Hospitals Private Limited by subscribing for 1,52,000 no. of equity shares (80% of shareholding, making it a Subsidiary of the Company) on 22nd May, 2024, amounting to Rs.15,20,000. Payment for the said subscription was effected on 05th July, 2024.
- 10 The name of the company has been changed from Unihealth Consultancy Limited to Unihealth Hospitals Limited vide MCA certificate of Incorporation dated 14th October, 2024.
- 11 A wholly owned subsidiary company namely "Unihealth Holding Limited" of the company was incorporated in Mauritius on 07th May, 2024.
- 12 EPS for the above half yearly results is not annualised.
- 13 The proceeds from the Equity share IPO issued was amounting to Rs 5654.88 lakhs. The object and proposed utilization of IPO Proceeds and amount utilized as on March 31, 2025 is as under:-

Object	(amount in Lakhs)	
	Proposed Utilization	Amount Utilized
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	1700.00
Investment in our joint venture, UMC Global Health Limited (UMCGHL), Nigeria for funding its capital expenditure requirements for proposed expansion	460.00	281.44
Investment in our subsidiary, Biohealth Limited (BL), Tanzania for funding its capital expenditure requirements for proposed expansion*	237.50	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	1350.00
General Corporate Purpose	1093.08	1093.08
Issue Expenses	814.30	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)

  
Akshay M Parmar  
Managing Director  
DIN:01533004  
Place : Mumbai  
Date:23.05.2025



**UNIHEALTH HOSPITALS LIMITED**  
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**AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2025**

(Rs. In lakhs)

Particulars	As at 31st March 2025	As at 31st March 2024
	Audited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholder's Funds</b>		
(a) Share Capital	1,540.00	1,540.00
(b) Reserve & Surplus	8,809.72	7,004.94
(c) Money received against share warrants		
	<b>10,349.72</b>	<b>8,544.94</b>
(d) Minority Interest	287.92	(24.55)
<b>(2) Share Application Money Pending Allotment</b>	-	-
<b>(3) Non-Current Liabilities</b>		
(a) Long-term borrowings	508.72	1,175.81
(b) Deferred tax liabilities (Net)	173.09	157.03
(c) Other Long term liabilities	-	-
(d) Long term provisions	26.15	25.85
	<b>707.96</b>	<b>1,358.69</b>
<b>(4) Current Liabilities</b>		
(a) Short-term borrowings	793.87	339.97
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	11.19	0.28
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	293.36	246.54
(c) Other current liabilities	638.93	365.49
(d) Short-term provisions	126.18	189.31
	<b>1,863.53</b>	<b>1,141.59</b>
<b>Total</b>	<b>13,209.13</b>	<b>11,020.67</b>
<b>II. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment and Intangible Asset		
(i) Property, Plant and Equipment	3,270.44	2,809.99
(ii) Intangible assets	9.72	10.02
(iii) Goodwill on consolidation	751.46	751.46
(iv) Capital work-in-progress	507.56	37.48
(v) Intangible assets under development	-	-
(b) Non-current investments	18.82	20.90
(c) Deferred tax assets (net)	-	-
(d) Long term loans and advances	934.45	528.88
(e) Other non-current assets	281.16	164.31
	<b>5,773.61</b>	<b>4,323.04</b>
<b>(2) Current assets</b>		
(a) Current Investments	-	-
(b) Inventories	226.57	208.31
(c) Trade receivables	4,997.46	3,356.76
(d) Cash and cash equivalents	1,463.64	2,850.84
(e) Short-term loans and advances	16.94	5.29
(f) Other current assets	730.91	276.43
	<b>7,435.52</b>	<b>6,697.63</b>
<b>Total</b>	<b>13,209.13</b>	<b>11,020.67</b>

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

  
Akshay M Parmar  
Managing Director  
DIN:01533004  
Place : Mumbai  
Date: 23.05.2025



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H-13/14 Everest, 156, Tardeo Road, Mumbai, Maharashtra 400034  
CIN : L85100MH2010PLC200491

**AUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2025**

		(Rs. In lakhs)	
Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024	
	Audited	Audited	
<b>A Cash flow from operating activities</b>			
Net profit before tax	1,728.30	1,364.17	
<b>Adjustments for:</b>			
Depreciation/amortization	247.41	226.32	
(Short)/Excess Provision for tax	-	(0.20)	
(Profit)/Loss on sale of Fixed Asset	-	-	
Balances Written (Back)/Off	(4.95)	(1.57)	
Finance Cost	155.82	337.44	
Rent Receipts	(1.89)	(2.16)	
Int on Income tax refund	(0.03)	-	
Foregin Exchange (Gain)/Loss	(95.59)	(15.40)	
Insurance Claim Received	-	(0.03)	
Interest on FD & Loan given	(175.03)	(137.91)	
<b>Operating profit before working capital changes</b>	<b>1,854.04</b>	<b>1,770.67</b>	
<b>Changes in assets and liabilities:</b>			
(Increase) / decrease in Inventories	(18.25)	2.92	
(Increase) / decrease in Trade Receivables	(1,640.70)	(617.40)	
(Increase) / decrease in Short Term Loans and Advances	(11.66)	44.06	
(Increase) / decrease in Current and Non Current Assets	(571.34)	(216.80)	
Increase / (decrease) in Current and Non Current Liabilities	273.44	(203.21)	
Increase / (decrease) in Long term and Short term Provisions	(62.84)	(11.75)	
Increase / (decrease) in Trade Payables	62.69	(47.61)	
<b>Cash (used in)/ generated from operating activities</b>	<b>(114.62)</b>	<b>720.88</b>	
Income tax	(211.63)	(253.35)	
<b>Net cash from/ (used in) from operating activities (A)</b>	<b>(326.25)</b>	<b>467.53</b>	
<b>B Cash flow from Investing activities</b>			
(Increase) / decrease in long term loans & advances	405.57	(148.52)	
Interest on FD & Loan given	175.03	137.91	
Sale of Fixed Asset	-	5.03	
Rent Receipts	1.89	2.16	
Investment in associate	-	0.33	
Loss/(Profit) on sale of assets	-	-	
Purchase of fixed assets	(983.60)	(238.00)	
<b>Net cash from/ (used in) from investing activities (B)</b>	<b>(401.11)</b>	<b>(241.00)</b>	
<b>C Cash flow from Financing activities</b>			
Proceeds/(Repayment) of Borrowings	(213.20)	(2,410.89)	
Foreign Exchange Gain/(Loss)	95.59	15.40	
Proceeds from Issuance of Share Capital	-	5,654.88	
Share Issue Expenses	-	(777.70)	
Finance cost	(155.82)	(337.44)	
<b>Net cash from / (used in) from financing activities (C)</b>	<b>(273.43)</b>	<b>2,144.25</b>	
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(1,000.79)</b>	<b>2,370.68</b>	
<b>Cash and cash equivalents at the beginning of the period</b>	<b>2,850.84</b>	<b>195.38</b>	
<b>Effect of Foreign Exchange Gain or Loss</b>	<b>(386.41)</b>	<b>284.78</b>	
<b>Cash and cash equivalents at the end of the period</b>	<b>1,463.64</b>	<b>2,850.84</b>	

**Notes:**

- The cash flow statement has been prepared in accordance with the requirements of Accounting standard - 3 - Cash flow Statement issued in terms of section 133 of the Companies Act, 2013.

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

*Akshay M Parmar*  
Akshay M Parmar  
Managing Director  
DIN:01533004  
Place : Mumbai  
Date: 23.05.2025



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

**SEGMENT REPORTING**

**A. Business Segments:**

Based on the guiding principles given in Accounting Standard 17 (AS - 17) on Segment Reporting issued by ICAI, the Company has only one reportable Business Segment, which is Healthcare Services and Trading in its related products. Accordingly, the figures appearing in these financial statements relate to the Company's single Business Segment.

**B. Geographical Segments:**

The Group has identified Geographic segments as its primary segment. Geographical revenue is allocated based on the location of the customer. Geographic segments of the Group are India, Uganda, Tanzania, Nigeria, UAE and Mauritius.

(₹ in Lakhs)

Geographic Segment	For the Half year ended			For the year ended	
	31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
<b>I. Segment Revenue</b>					
India	405.86	293.26	508.01	699.12	633.01
Uganda	2,506.03	1793.28	1,492.50	4,299.31	3,019.42
Tanzania	13.75	46.32	87.51	60.07	129.04
Nigeria	238.48	207.83	327.15	446.31	641.96
UAE	0.47	41.84	249.45	42.31	451.57
Mauritius	11.72	-	-	11.72	-
<b>Total Segment Revenue from Operations</b>	<b>3,176.31</b>	<b>2,382.53</b>	<b>2,664.62</b>	<b>5,558.84</b>	<b>4,875.00</b>
<b>2. Segment Assets</b>					
India	4,756.83	4,663.42	5,278.28	4,756.83	5,278.28
Uganda	6,496.23	5047.43	4,609.41	6,496.23	4,609.41
Tanzania	282.72	235.58	202.32	282.72	202.32
Nigeria	630.01	312.43	324.99	630.01	324.99
UAE	625.32	646.92	605.67	625.32	605.67
Mauritius	418.02	431.56	-	418.02	-
<b>Total Segment Assets</b>	<b>13,209.13</b>	<b>11,337.34</b>	<b>11,020.67</b>	<b>13,209.13</b>	<b>11,020.67</b>

