

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

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(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.

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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.

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- (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)

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Babubhai Desai
Date: 2026.05.29 19:36:02
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Atul B. Desai
Partner
Membership No. 030850
Date: 29th May 2026
Place: Mumbai
UDIN: 26030850JHWAIV5420

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 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 (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)**

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
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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

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Managing Director
DIN: 01533004
Place : Mumbai
Date: 29th May, 2026

