

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

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In lakhs)

PARTICULARS	For the Half	For the Half	For the Half	For the Year
	Year Ended	Year Ended	Year Ended	Ended
	30.09.2024	31.03.2024	30.09.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
I Revenue from operations	155.88	331.01	91.91	422.92
II Other income	150.35	136.71	95.92	232.63
III Total revenue (I + II)	306.23	467.72	187.83	655.55
IV Expenses				
- Cost of materials consumed	-	-	-	-
- Purchases of stock in trade	-	-	-	-
- Changes in inventories of Finished goods, Work in progress and Stock-in- trade	-	-	-	-
- Employee benefits expense	79.84	67.35	59.02	126.37
- Finance costs	0.02	1.63	31.87	33.50
- Depreciation and amortization expense	13.37	11.76	3.81	15.57
- Other expenses	58.24	37.12	64.42	101.54
V Total Expense (IV)	151.47	117.86	159.12	276.98
VI Profit/(Loss) before exceptional and extra-ordinary items and Tax (III - V)	154.76	349.86	28.71	378.57
VII Exceptional Items	-	-	-	-
VIII Profit/(Loss) before extra-ordinary items and Tax	154.76	349.86	28.71	378.57
IX Extra-Ordinary Items	-	-	-	-
X Profit/(Loss) Before Tax (VIII-IX)	154.76	349.86	28.71	378.57
XI Tax expense				
(1) Current tax	41.02	54.21	-	54.21
(2) Deferred tax	0.99	41.76	(20.90)	20.86
XII Total Tax Expense	42.01	95.97	(20.90)	75.07
XIII Profit/(Loss) for the period from continuing operations (X-XII)	112.75	253.89	49.61	303.50
Profit/(Loss) from discontinuing operations before tax	-	-	-	-
Tax expense of discontinuing operations	-	-	-	-
XIII Profit/(Loss) from discontinuing operations after tax	-	-	-	-
XIV Profit/(Loss) for period before minority interest	112.75	253.89	49.61	303.50
Share of profit/(loss) of associates	-	-	-	-
Profit/Loss of minority interest	-	-	-	-
XV Net Profit/(Loss) for the period	112.75	253.89	49.61	303.50
XVI Details of Equity Share Capital				
Paid-up Equity Share Capital	1,540.00	1,540.00	1,540.00	1,540.00
Rs 10/-				
Face Value of equity share capital				
Reserves excluding revaluation reserve	5,020.10	4,907.34	4,665.56	4,907.34
XI Earnings per equity share:				
(a) Basic EPS from continuing and discontinued operations	0.73	1.65	0.43	2.26
(b) Diluted EPS from continuing and discounted operations	0.73	1.65	0.43	2.26
XII Debt Equity Ratio	0.02	0.05	0.10	0.05
XIII Debt Service Coverage Ratio	0.78	0.08	0.06	0.08
XIV Interest Service Coverage Ratio	9,335.99	215.64	1.90	12.30



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 Auditor of the Company has carried out review of the financial results for the Half Year ended on September 30, 2024 in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The above financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held 11th November, 2024.
- 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 also available on the Stock Exchanges websites and on the website of the Company.
- 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 30th September, 2024.
- 7 The figures for half year ended 31st March, 2024 are the balancing figures between the audited figures in respect of Financial Year 2023-24 and the published unaudited figures of the Half Year ended September 30, 2023, 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. The name change application made to NSE is in process.
- 11 A wholly owned subsidiary company namely "Unihealth Holding Limited" of the company was incorporated in Mauritius on 7th May, 2024.
- 12 EPS for half year ended 31st March 2024 and 30th September 2023 is not annualised and arrived at after considering IPO equity shares (42,84,000) issued on 15th September, 2023.
- 13 The proceeds from the Equity shares IPO issued was amounting to Rs 5654.88 lakhs. The object and proposed utilization of IPO Proceeds and amount utilized as on September 30, 2024 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	1259.02
Investment in our joint venture, UMC Global Health Limited (UMCGHL), Nigeria for funding its capital expenditure requirements for proposed expansion	460.00	111.56
Investment in our subsidiary, Biohealth Limited (BL), Tanzania for funding its capital expenditure requirements for proposed expansion*	237.50	169.60
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	439.05
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 Consultancy Limited
(Formerly known as Unihealth Consultancy Private Limited)


Akshay M Parmar
Managing Director
DIN:01533004
Place : Mumbai
Date: 11/11/2024

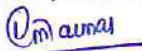


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UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

Particulars	(Rs. In lakhs)	
	As at 30th September 2024	As at 31st March 2024
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,540.00	1,540.00
(b) Reserve & Surplus	5,020.10	4,907.34
(c) Money received against share warrants	-	-
	6,560.10	6,447.34
(2) Share Application Money Pending Allotment		
(3) Non-Current Liabilities		
(a) Long-term borrowings	115.00	329.97
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	-	-
(d) Long term provisions	29.33	25.85
	144.33	355.82
(4) Current Liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	-	-
(i) Total outstanding dues of micro enterprises and small enterprises	-	0.28
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.98	2.55
(c) Other current liabilities	31.88	26.36
(d) Short-term provisions	42.92	15.58
	75.78	44.77
Total	6,780.21	6,847.93
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Asset		
(i) Property, Plant and Equipment	315.85	306.62
(ii) Intangible assets	4.68	2.14
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
(b) Non-current investments	2,304.93	1,837.36
(c) Deferred tax assets (net)	0.47	1.46
(d) Long term loans and advances	1,642.63	1,367.64
(e) Other non-current assets	119.51	204.99
	4,388.07	3,720.21
(2) Current assets		
(a) Current Investments	-	-
(b) Inventories	-	-
(c) Trade receivables	319.39	260.78
(d) Cash and cash equivalents	1,782.68	2,664.28
(e) Short-term loans and advances	6.55	3.67
(f) Other current assets	283.52	198.99
	2,392.14	3,127.72
Total	6,780.21	6,847.93

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


Akshay M Parmar
Managing Director
DIN:01533004
Place : Mumbai
Date: 11/11/2024



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**UNAUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH
SEPTEMBER, 2024**

Particulars	(Rs. In lakhs)	
	As at 30 September, 2024	For the year ended, 31st March 2024
	Unaudited	Audited
A Cash flow from operating activities		
Net profit before tax	154.76	378.57
Adjustments for:		
Depreciation/amortization	13.37	15.57
Short/Excess Provision for Tax	-	(0.20)
Finance Cost	0.02	33.50
Foreign exchange (gain)/Loss	4.94	8.66
Miscellaneous Income	-	-
Interest on refunds from income tax	-	-
Interest on FD	(56.12)	(52.31)
Interest on Loan given	(86.73)	(166.10)
Operating profit before working capital changes	30.24	217.69
Changes in assets and liabilities:		
(Increase) / decrease in Trade Receivables	(58.61)	(198.34)
(Increase) / decrease in Short term Loans and Advances	(2.88)	31.01
Increase / (decrease) in Current Liabilities	5.52	(12.46)
Increase / (decrease) in Short term Provisions	0.08	12.12
Increase / (decrease) in Long term Provisions	3.48	10.76
Increase / (decrease) in Trade Payables	(1.84)	(0.23)
(Increase) / decrease in Other Non Current Assets	164.75	(113.83)
(Increase) / decrease in Other Current Assets	82.42	(138.81)
Cash (used in)/ generated from operating activities	223.16	(192.09)
Income tax paid	(33.51)	(54.21)
Net cash from/ (used in) from operating activities (A)	189.65	(246.30)
B Cash flow from Investing activities		
(Increase) / decrease in Long term Loans & Advances	(501.46)	116.96
Interest on Loan Given	86.73	166.10
Interest on Fixed Deposit	56.12	52.31
Purchase of Permanent Investments	(467.57)	(1,203.49)
Purchase of fixed assets	(25.14)	(182.16)
Net cash from/ (used in) from investing activities (B)	(851.32)	(1,050.28)
C Cash flow from Financing activities		
Proceeds from Issuance of Share Capital	-	5,654.88
Share Issue Expenses	-	(777.70)
Proceeds/ (Repayment) of Borrowings	(214.97)	(877.81)
Foreign exchange (gain)/Loss	(4.94)	(8.66)
Miscellaneous Income	-	-
Finance cost	(0.02)	(33.50)
Net cash from / (used in) from financing activities (C)	(219.93)	3,957.21
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(881.60)	2,660.63
Cash and cash equivalents at the beginning of the period	2,664.28	3.65
Cash and cash equivalents at the end of the period	1,782.68	2,664.28

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 Consultancy Limited
(Formerly known as Unihealth Consultancy Private Limited)


Akshay M Parmar
Managing Director
DIN:01533004
Place : Mumbai
Date: 11/11/2024



Limited Review Report on unaudited financial results and year to date results of Unihealth Consultancy Limited under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To,
Board of Directors,
Unihealth Consultancy Limited

We have reviewed the accompanying statement of unaudited financial results of **Unihealth Consultancy Limited** (herein after referred as 'the Company') for the Half Year ended 30th September 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Digitally signed by ATUL

BABUBHAI DESAI

Date: 2024.11.11 13:40:00 +05'30'

Atul Desai

(Partner)

Membership No. 030850

Place: Mumbai

Date: 11th November 2024

UDIN: 24030850BKAWGM3708