



Date: May 23, 2024

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

Dear Sir/ Madam,

NSE SYMBOL: UNIHEALTH

Sub: Outcome of the Board Meeting - May 23, 2024

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

Pursuant to Regulation 30 and 33 of SEBI Listing Regulations, this is to inform that the Board of Directors at its meeting held on Thursday, May 23, 2024, inter-alia, considered and approved the following:

1. Audited Standalone and Consolidated Financial Results for the half year and year ended March 31, 2024, together with the Auditors' Report thereon, Statement of Assets and Liabilities and Cashflow statement as at March 31, 2024 is enclosed herewith;
2. Approved to vary the terms of objects of the issue referred in the prospectus dated September 14, 2023 in relation to the terms of utilization of the proceeds received from the Initial Public Offer ("IPO"), subject to shareholder's approval;
3. Approved Draft Postal Ballot notice for the purpose of obtaining shareholders' consent for variation in terms of objects of the issue mentioned in the Prospectus;

Further, please find enclosed the following:

1. Disclosure for year ended March 31, 2024 in terms of SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, issued by SEBI;

UniHealth Consultancy Limited

(Formerly known as Unihealth Consultancy Private 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



2. Pursuant to Regulation 32(1) the Listing Regulations, a Statement on deviation or variation for proceeds of public issue;

The trading window for dealing in securities of the Company shall open on Monday, May 27, 2024, being 48 hours after declaration of Financial Results by the Company for the half year and year ended March 31, 2024.

The Meeting commenced at 11.30 a.m. and concluded at 3.00 pm.

Kindly take the above on your records.

Thanking you.

Yours faithfully,

For Unihealth Consultancy Limited
(Formerly Unihealth Consultancy Private Limited)

Binita

Mayur Patel

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Binita Mayur Patel
Date: 2024.05.23
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Binita Patel
Company Secretary /Compliance Officer

Enclosures:

1. Audited Standalone and Consolidated Financial Results for the half year and year ended March 31, 2024 and statement of assets and liabilities and cash flow statement for the half year ended March 31, 2024 and Statutory Auditor's Report for year ended March 31, 2024 thereon.
2. The Statutory Auditors of the Company, have issued audit reports with unmodified opinion on the Statement, in terms of Regulation 33(3)(d) a declaration to that effect is annexed to Audited Financial Results.
3. Disclosure for year ended March 31, 2024 in terms of SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, issued by SEBI.
4. Statement of utilization of issue proceeds as required under Regulation 32(1) of the SEBI Listing Regulations.

UniHealth Consultancy Limited

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CIN No.: L85100MH2010PLC200491

Auditor's report on Standalone Financial Results of Unihealth Consultancy Limited for the Half year and year ended March 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
**The Members of
Unihealth Consultancy Limited**

Opinion

We have audited the accompanying statement of Standalone Financial Results ("the Statement") of Unihealth Consultancy Limited (hereinafter referred to as "the Company") for the Half year and year ended March 31, 2024, 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 year to date 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 aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2024.

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 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 Standalone financial statements.

The Company's Management 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 Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes



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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 Management is 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 Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Management 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.

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.



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- 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.

Other Matter

The Standalone financial results include the results for the half year ended March 31, 2024 being the balancing figures between the audited figures of the full financial year 2023-24 and the unaudited year to date figures up to the 1st half year (September 30, 2023) of the current financial year. Our opinion is not modified in respect of this matter.

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

Atul Desai

Atul Desai

Partner

Membership No. 30850

Date: 23/05/2024

Place: Mumbai

UDIN: 24030850BKAVUI1467



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 FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2024

		(Rs. In lakhs)			
	PARTICULARS	For the Half Year Ended 31.03.2024	For the Half Year Ended 30.09.2023	For the Year Ended 31.03.2024	For the Year Ended 31.03.2023
		Audited	Unaudited	Audited	Audited
I	Revenue from operations	331.01	91.91	422.92	192.49
II	Other income	136.71	95.92	232.63	178.62
III	Total revenue (I + II)	467.72	187.83	655.55	371.11
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	67.35	59.02	126.37	52.52
-	Finance costs	1.63	31.87	33.50	115.41
-	Depreciation and amortization expense	11.76	3.81	15.57	8.30
-	Other expenses	37.12	64.42	101.54	83.51
V	Total Expense (IV)	117.86	159.12	276.98	259.74
VI	Profit/(Loss) before exceptional and extra-ordinary items and Tax (III - V)	349.86	28.71	378.57	111.37
VII	Exceptional Items	-	-	-	-
VIII	Profit/(Loss) before extra-ordinary items and Tax	349.86	28.71	378.57	111.37
IX	Extra-Ordinary Items	-	-	-	-
X	Profit/(Loss) Before Tax (VIII-IX)	349.86	28.71	378.57	111.37
XI	Tax expense				
	(1) Current tax	54.21	-	54.21	-
	(2) Deferred tax	41.76	(20.90)	20.86	(22.32)
XII	Total Tax Expense	95.97	(20.90)	75.07	(22.32)
XIII	Profit/(Loss) for the period from continuing operations (X-XII)	253.89	49.61	303.50	133.69
	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	253.89	49.61	303.50	133.69
	Share of profit/(loss) of associates	-	-	-	-
	Profit/Loss of minority interest	-	-	-	-
XV	Net Profit/(Loss) for the period	253.89	49.61	303.50	133.69
XVI	Details of Equity Share Capital				
	Paid-up Equity Share Capital	1,540.00	1,540.00	1,540.00	138.95
	Face Value of equity share capital	Rs 10/-	Rs 10/-	Rs 10/-	Rs 10/-
	Reserves excluding revaluation reserve			4,907.34	1,127.91
XI	Earnings per equity share:				
	(a) Basic EPS from continuing and discontinued operations	1.65	0.43	2.26	1.21
	(b) Diluted EPS from continuing and discontinued operations	1.65	0.43	2.26	1.21
XII	Debt Equity Ratio	0.05	0.10	0.05	0.95
XIII	Debt Service Coverage Ratio	0.08	0.06	0.08	0.26
XIV	Interest Service Coverage Ratio	215.64	1.90	12.30	1.96

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 disclosure of comparative figures for half year ended 31st March 2023 as per the requirement of SEBI (LODR) Regulations 2015 is not available as the company was listed on NSE SME platform on 21/09/2023
- 3 The Statutory Auditors of the Company have carried out audit of the financial results for the Half Year ended on March 31, 2024 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, 2024.
- 4 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.
- 5 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.
- 6 The company has issued and allotted 42,84,000 equity shares of Rs.10 each at a premium of Rs.122 per share on 15/09/2023 through initial public offer as per section 52 of companies act, 2013, aggregating to Rs 5654.88 lakhs. The net issue expenses are Rs 777.70 lakhs has been adjusted against securities premium.
- 7 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.
- 8 There are no investors complaints pending as on 31st March, 2024.
- 9 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.
- 10 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.
- 11 A wholly owned subsidiary company namely "Unihealth Holding Limited" of the company was incorporated in Mauritius on 07/05/2024.
- 12 The proceeds from the Equity shares IPO issued during the year was amounting to Rs 5654.88 lakhs. The object and proposed utilization of IPO Proceeds and amount utilized as on March 31, 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	1006.25
Investment in our joint venture, UMC Global Health Limited (UMCGHL), Nigeria for funding its capital expenditure requirements for proposed expansion	460.00	83.04
Investment in our subsidiary, Biohealth Limited (BL), Tanzania for funding its capital expenditure requirements for proposed	1587.50	0.00
General Corporate Purpose	1093.08	1093.08
Issue Expenses	814.30	777.70*

*Excluding GST

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

Akshay Mahendra Parmar
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Date: 2024.05.23 13:09:46 +05'30'

Akshay M Parmar
Managing Director
DIN:01533004
Place : Mumbai
Date: 23/05/2024

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

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2024

Particulars	(Rs. In lakhs)	
	As at 31st March 2024	As at 31st March, 2023
	Audited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,540.00	138.95
(b) Reserve & Surplus	4,907.34	1,127.91
(c) Money received against share warrants		
	6,447.34	1,266.86
(2) Share Application Money Pending Allotment		
(3) Non-Current Liabilities		
(a) Long-term borrowings	329.97	1,110.05
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	-	-
(d) Long term provisions	25.85	15.10
	355.82	1,125.15
(4) Current Liabilities		
(a) Short-term borrowings	-	97.72
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	0.28	0.55
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2.55	2.50
(c) Other current liabilities	26.36	38.82
(d) Short-term provisions	15.58	3.46
	44.77	143.05
Total	6,847.93	2,535.06
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Asset		
(i) Property, Plant and Equipment	306.62	141.86
(ii) Intangible assets	2.14	0.31
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
(b) Non-current investments	1,837.36	633.87
(c) Deferred tax assets (net)	1.46	22.32
(d) Long term loans and advances	1,367.64	1,484.61
(e) Other non-current assets	204.99	91.15
	3,720.21	2,374.12
(2) Current assets		
(a) Current Investments	-	-
(b) Inventories	-	-
(c) Trade receivables	260.78	62.44
(d) Cash and cash equivalents	2,664.28	3.65
(e) Short-term loans and advances	3.67	34.67
(f) Other current assets	198.99	60.18
	3,127.72	160.94
Total	6,847.93	2,535.06

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

Akshay Mahendra
Parmar
Akshay M Parmar
Managing Director
DIN:01533004
Place : Mumbai
Date: 23/05/2024

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Mahendra Parmar
Date: 2024.05.23 13:10:27 +05'30'

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

STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2024

		(Rs. In lakhs)	
Particulars	For the year ended, 31st March 2024	For the year ended, 31st March 2023	
	Audited	Audited	
A Cash flow from operating activities			
Net profit before tax	378.57		111.37
Adjustments for:			
Depreciation/amortization	15.57		8.30
Short/Excess Provision for Tax	(0.20)		-
Finance Cost	33.50		115.41
Foreign exchange (gain)/Loss	8.66		(76.54)
Miscellaneous Income	-		(0.02)
Interest on refunds from income tax	-		(18.15)
Interest on FD	(52.31)		(0.36)
Interest on Loan given	(166.10)		(98.19)
Operating profit before working capital changes	217.69		41.82
Changes in assets and liabilities:			
(Increase) / decrease in Trade Receivables	(198.34)		147.40
(Increase) / decrease in Short term Loans and Advances	31.01		(0.04)
Increase / (decrease) in Current Liabilities	(12.46)		2.59
Increase / (decrease) in Short term Provisions	12.12		18.56
Increase / (decrease) in Long term Provisions	10.76		-
Increase / (decrease) in Trade Payables	(0.23)		(1.27)
(Increase) / decrease in Other Non Current Assets	(113.83)		(26.30)
(Increase) / decrease in Other Current Assets	(138.81)		14.59
Cash (used in)/ generated from operating activities	(192.09)		197.35
Income tax paid	(54.21)		-
Net cash from/ (used in) from operating activities (A)	(246.30)		197.35
B Cash flow from Investing activities			
(Increase) / decrease in Long term Loans & Advances	116.96		(796.49)
Interest on Loan Given	166.10		98.19
Interest on Fixed Deposit	52.31		0.36
Purchase of Permanent Investments	(1,203.49)		(19.25)
Purchase of fixed assets	(182.16)		(0.06)
Net cash from/ (used in) from investing activities (B)	(1,050.28)		(717.25)
C Cash flow from Financing activities			
Proceeds from Issuance of Share Capital	5,654.88		-
Share Issue Expenses	(777.70)		-
Proceeds/ (Repayment) of Borrow ings	(877.81)		547.48
Foreign exchange (gain)/Loss	(8.66)		76.54
Miscellaneous Income	-		0.02
Finance cost	(33.50)		(115.41)
Net cash from / (used in) from financing activities (C)	3,957.21		508.63
Net increase / (decrease) in cash and cash equivalents (A+B+C)	2,660.63		(11.27)
Cash and cash equivalents at the beginning of the year	3.65		14.92
Cash and cash equivalents at the end of the year	2,664.28		3.65

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 Mahendra
Parmar

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Date: 2024.05.23 13:10:54 +05'30'

Akshay M Parmar

Managing Director

DIN:01533004

Place : Mumbai

Date: 23/05/2024

Independent Auditor's Report on Consolidated Financial Results of Unihealth Consultancy Limited for the half year and year ended March 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

**The Board of Directors of
Unihealth Consultancy Limited**

Opinion

We have audited the accompanying statement of Consolidated Financial Results ("the Statement") of Unihealth Consultancy 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, 2024, 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 year to date consolidated annual financial results:

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

Name of the Entity	Relationship
Aryavarta FZE	Wholly owned Subsidiary
Unihealth Pharmaceuticals Private Limited	Wholly owned Subsidiary
Biohealth Limited	Subsidiary
Unihealth Tanzania Limited	Subsidiary
UMC Global Health Limited	Joint Venture
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 aforesaid 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 year ended March 31, 2024.

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.

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



G. P. KAPADIA & CO.

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.
- 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



G. P. KAPADIA & CO.

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 company included in the consolidated Financial Results, which is audited by other auditor, such other auditor 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 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

We did not audit the financial statements of four subsidiaries, whose financial statements reflect total assets of Rs 1210.97 lakhs as at 31st March, 2024 and total revenues of Rs 858.36 lakhs for the year ended on that date, as considered in the consolidated financial statements which have

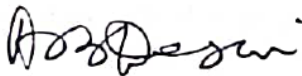


G. P. KAPADIA & CO.

been audited by their independent auditors. We did not audit the financial statements of two joint ventures whose financial statements reflect total assets of Rs 4934.40 lakhs as at 31st March, 2024 and total revenues of Rs 3665.66 lakhs for the year ended on that date, as considered in the consolidated financial statements which have been audited by their independent auditors. We did not audit the financial statements of two associate companies which include net loss of Rs 8.14 lakhs for the year ended 31st March, 2024, as considered in the consolidated financial statements, in respect of said associate companies, whose financial statements have been certified by the management. Our opinion, in relating to the affairs of such associate is based solely on report of management and not modified in respect of this matter. These other financial statements have been audited by other auditors, as per the requirement of the applicable accounting standards of the respective countries. The independent auditors report on financial statements of these entities have been furnished to us by the management 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 report of such auditors and the procedures performed by us, as stated in the paragraph above.

The Consolidated financial results include the results for the half year ended March 31, 2024 being the balancing figures between the audited figures of the full financial year 2023-24 and the unaudited consolidated year to date figures up to the 1st half year (September 30, 2023) of the current financial year. Our opinion is not modified in respect of this matter.

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


Atul Desai
Partner



Membership No. 30850
Date: 23/05/2024
Place: Mumbai
UDIN: 24030850BKAVUJ9406

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

CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2024

		(Rs. In lakhs)			
	PARTICULARS	For the Half Year Ended 31.03.2024	For the Half Year Ended 30.09.2023	For the Year Ended 31.03.2024	For the Year Ended 31.03.2023
		Audited	Unaudited	Audited	Audited
I	Revenue from operations	2,664.62	2,210.38	4,875.00	4,392.84
II	Other income	85.36	74.91	160.27	210.17
III	Total revenue (I + II)	2,749.98	2,285.29	5,035.27	4,603.01
IV	Expenses				
-	Cost of materials consumed	-	-	-	-
-	Purchases of stock in trade	451.99	484.02	936.01	760.83
-	Changes in inventories of Finished goods, Work in progress and Stock-in-trade	(56.62)	(13.83)	(70.45)	27.82
-	Employee benefits expense	371.81	360.72	732.53	647.77
-	Finance costs	172.50	153.49	325.99	394.13
-	Depreciation and amortization expense	112.16	114.16	226.32	251.62
-	Other expenses	850.78	669.92	1,520.70	1,593.06
V	Total Expense (IV)	1,902.62	1,768.48	3,671.10	3,675.23
VI	Profit/(Loss) before exceptional and extra-ordinary items and Tax (III - V)	847.36	516.81	1,364.17	927.78
VII	Exceptional Items	-	-	-	-
VIII	Profit/(Loss) before extra-ordinary items and Tax	847.36	516.81	1,364.17	927.78
IX	Extra-Ordinary Items	-	-	-	-
X	Profit/(Loss) Before Tax (VIII-IX)	847.36	516.81	1,364.17	927.78
XI	Tax expense				
	(1) Current tax	147.81	105.54	253.35	206.70
	(2) Deferred tax	90.77	(18.48)	72.29	(44.59)
XII	Total Tax Expense	238.58	87.06	325.64	162.11
XIII	Profit/(Loss) for the period from continuing operations (X-XII)	608.78	429.75	1,038.53	765.67
	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	608.78	429.75	1,038.53	765.67
	Add: Share of profit/(loss) of associates	(3.75)	(4.39)	(8.14)	0.24
	Less: Profit/Loss of minority interest	(1.31)	1.04	(0.27)	(2.09)
XV	Net Profit/(Loss) for the period	606.34	424.32	1,030.66	768.00
XVI	Details of Equity Share Capital				
	Paid-up Equity Share Capital	1,540.00	1,540.00	1,540.00	138.95
	Face Value of equity share capital	Rs 10/-	Rs 10/-	Rs 10/-	Rs 10/-
	Reserves excluding revaluation reserve			7,004.94	2,612.83
XI	Earnings per equity share:				
	(a) Basic EPS from continuing and discontinued operations	3.94	3.69	7.67	6.94
	(b) Diluted EPS from continuing and discounted operations	3.94	3.69	7.67	6.94
XII	Debt Equity Ratio	0.18	0.36	0.18	1.45
XIII	Debt Service Coverage Ratio	0.17	0.39	0.22	0.74
XIV	Interest Service Coverage Ratio	5.91	4.37	5.18	3.25

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 disclosure of comparative figures for half year ended 31st March 2023 as per the requirement of SEBI (LODR) Regulations 2015 is not available as the company was listed on NSE SME platform on 21/09/2023
- 3 The Statutory Auditors of the Company have carried out audit of the financial results for the Half Year ended on March 31, 2024 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, 2024.
- 4 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.
- 5 The aforesaid results have been filed with Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)
- 6 The company has issued and allotted 42,84,000 equity shares of Rs.10 each at a premium of Rs.122 per share on 15/09/2023 through initial public offer as per section 52 of companies act, 2013, aggregating to Rs 5654.88 lakhs. The net issue expenses are Rs 777.70 lakhs has been adjusted against securities premium.
- 7 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.
- 8 There are no investors complaints pending as on 31st March, 2024.
- 9 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.
- 10 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.
- 11 A wholly owned subsidiary company namely "Unihealth Holding Limited" of the company was incorporated in Mauritius on 07/05/2024.
- 12 The proceeds from the Equity shares IPO issued during the year was amounting to Rs 5654.88 lakhs. The object and proposed utilization of IPO Proceeds and amount utilized as on March 31, 2024 is as under:-

(amount in Lakhs)		
Object	Proposed Utilization	Amount Utilized
Investment in our joint venture, Victoria Hospital Limited (VHL), Kampala, Uganda for funding its capital	1700.00	1006.25
Investment in our joint venture, UMC Global Health Limited (UMCGHL), Nigeria for funding its capital	460.00	83.04
Investment in our subsidiary, Biohealth Limited (BL), Tanzania for funding its capital expenditure	1587.50	0.00
General Corporate Purpose	1093.08	1093.08
Issue Expenses	814.30	777.70*

*Excluding GST

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

Akshay Mahendra Parmar
Digitally signed by Akshay Mahendra Parmar
Date: 2024.05.23 13:12:33 +05'30'

Akshay M Parmar
Managing Director
DIN:01533004
Place : Mumbai
Date: 23/05/2024

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

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2024

Particulars	(Rs. In lakhs)	
	As at 31st March 2024	As at 31st March, 2023
	Audited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,540.00	138.95
(b) Reserve & Surplus	7,004.94	2,612.83
(c) Money received against share warrants		
	8,544.94	2,751.78
(d) Minority Interest	(24.55)	(24.28)
(2) Share Application Money Pending Allotment	-	-
(3) Non-Current Liabilities		
(a) Long-term borrowings	1,175.81	3,569.54
(b) Deferred tax liabilities (Net)	157.03	87.54
(c) Other Long term liabilities	-	-
(d) Long term provisions	25.85	15.10
	1,358.69	3,672.18
(4) Current Liabilities		
(a) Short-term borrowings	339.97	357.13
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	0.28	13.36
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	246.54	282.63
(c) Other current liabilities	365.49	568.70
(d) Short-term provisions	189.31	211.82
	1,141.59	1,433.64
Total	11,020.67	7,833.32
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Asset		
(i) Property, Plant and Equipment	2,809.99	2,945.66
(ii) Intangible assets	10.02	10.82
(iii) Goodwill on consolidation	751.46	751.46
(iv) Capital work-in-progress	37.48	-
(v) Intangible assets under development	-	-
(b) Non-current investments	20.90	28.71
(c) Deferred tax assets (net)	-	-
(d) Long term loans and advances	528.88	677.40
(e) Other non-current assets	164.31	94.99
	4,323.04	4,509.04
(2) Current assets		
(a) Current Investments	-	-
(b) Inventories	208.31	211.24
(c) Trade receivables	3,356.76	2,739.36
(d) Cash and cash equivalents	2,850.84	195.38
(e) Short-term loans and advances	59.07	178.30
(f) Other current assets	222.65	-
	6,697.63	3,324.28
Total	11,020.67	7,833.32

For and on behalf of Board of
Unihealth Consultancy Limited
(Formerly known as Unihealth Consultancy Private Limited)
Akshay Mahendra Parmar
Akshay M Parmar
Managing Director
DIN:01533004
Place : Mumbai
Date: 23/05/2024

Digitally signed by Akshay Mahendra Parmar
Date: 2024.05.23 13:12:56 +05'30'

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

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2024

		(Rs. In lakhs)	
	Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
		Audited	Audited
A	<u>Cash flow from operating activities</u>		
	Net profit before tax	1,364.17	927.78
	Adjustments for:		
	Depreciation/amortization	226.32	251.62
	(Short)/Excess Provision for tax	(0.20)	
	(Profit)/Loss on sale of Fixed Asset	-	(2.37)
	Balances Written (Back)/Off	(1.57)	(8.27)
	Finance Cost	325.99	412.13
	Rent Receipts	(2.16)	(1.76)
	Int on Income tax refund	-	(0.03)
	Foregin Exchange (Gain)/Loss	(15.40)	(121.28)
	Insurance Claim Received	(0.03)	(17.88)
	Interest on FD & Loan given	(137.91)	(56.31)
	Operating profit before working capital changes	1,759.21	1,383.63
	Changes in assets and liabilities:		
	(Increase) / decrease in Inventories	2.92	(31.51)
	(Increase) / decrease in Trade Receivables	(617.40)	(920.10)
	(Increase) / decrease in Short Term Loans and Advances	44.06	(1.77)
	(Increase) / decrease in Current and Non Current Assets	(216.80)	(23.77)
	Increase / (decrease) in Current and Non Current Laibilities	(203.21)	(254.43)
	Increase / (decrease) in Long term and Short term Provisions	(11.75)	20.12
	Increase / (decrease) in Trade Payables	(47.61)	122.94
	Cash (used in)/ generated from operating activities	709.42	295.11
	Income tax paid	(253.35)	(162.11)
	Net cash from/ (used in) from operating activities (A)	456.07	133.00
B	<u>Cash flow from Investing activities</u>		
	(Increase) / decrease in long term loans & advances	(148.52)	(342.12)
	Interest on FD & Loan given	137.91	56.31
	Sale of Fixed Asset	5.03	22.07
	Rent Receipts	2.16	1.76
	Investment in associate	0.33	-
	Loss/(Profit) on sale of assets	-	2.37
	Purchase of fixed assets	(238.00)	(231.97)
	Net cash from/ (used in) from investing activities (B)	(241.09)	(491.58)
C	<u>Cash flow from Financing activities</u>		
	Proceeds/(Repayment) of Borrowings	(2,410.89)	625.37
	Foreign Exchange Gain/(Loss)	15.40	121.28
	Proceeds from Issuance of Share Capital	5,654.88	-
	Share Issue Expenses	(777.70)	-
	Finance cost	(325.99)	(412.13)
	Net cash from / (used in) from financing activities (C)	2,155.70	334.52
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	2,370.68	(24.06)
	Cash and cash equivalents at the beginning of the year	195.38	234.97
	Effect of Foreign Exchange Gain or Loss	284.78	(15.53)
	Cash and cash equivalents at the end of the year	2,850.84	195.38

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 Mahendra
Parmar

Digitally signed by Akshay
Mahendra Parmar
Date: 2024.05.23 13:13:16 +05'30'

Akshay M Parmar
Managing Director
DIN:01533004
Place : Mumbai
Date: 23/05/2024

UNIHEALTH CONSULTANCY LIMITED
(Formerly known as UNIHEALTH CONSULTANCY PRIVATE 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 and UAE.

(₹ in Lakhs)

Geographic Segment	Half Year Ended		Year Ended	
	31-03-2024	30-09-2023	31-03-2024	31-03-2023
	Audited	Unaudited	Audited	Audited
1. Segment Revenue				
India	607.22	157.74	764.96	337.41
Uganda	1,492.49	1526.93	3,019.42	3,013.77
Tanzania	87.52	41.52	129.04	102.51
Nigeria	327.15	314.81	641.96	751.72
UAE	249.46	202.11	451.57	363.30
Total Segment Revenue	2,763.83	2,243.11	5,006.94	4,568.71
Less: Inter Segment Revenue	99.22	32.73	131.95	175.87
Total Segment Revenue from Operations	2,664.62	2,210.38	4,875.00	4,392.84
2. Segment Results (Profit Before Tax)				
India	392.97	16.31	409.28	125.49
Uganda	219.35	340.95	560.30	582.61
Tanzania	(19.15)	(13.24)	(32.39)	(25.67)
Nigeria	96.64	65.05	161.69	99.28
UAE	157.56	107.74	265.30	146.07
Total Segment Results	847.37	516.81	1,364.17	927.78
3. Segment Assets				
India	7,395.64	7,969.41	7,395.64	2,918.22
Uganda	4,613.02	4,390.88	4,613.02	4,735.32
Tanzania	334.17	330.00	334.17	390.93
Nigeria	324.99	291.69	324.99	528.36
UAE	707.04	595.96	707.04	432.31
Total Segment Assets	13,374.86	13,577.94	13,374.86	9,005.14
Less: Inter Segment Elimination	2,354.19	1,131.24	2,354.19	1,171.82
Total Assets	11,020.67	12,446.70	11,020.67	7,833.32
4. Segment Liabilities				
India	7,395.64	7,969.41	7,395.64	2,918.22
Uganda	4,613.02	4,390.88	4,613.02	4,735.32
Tanzania	334.17	330.00	334.17	390.93
Nigeria	324.99	291.69	324.99	528.36
UAE	707.04	595.96	707.04	432.31
Total Segment Liabilities	13,374.86	13,577.94	13,374.86	9,005.14
Less: Inter Segment Elimination	2,354.19	1131.24	2,354.19	1,171.82
Less: Unallocated Corporate Liabilities	8,520.39	8037.08	8,520.39	2,727.50
Total Liabilities	2,500.28	4,409.62	2,500.28	5,105.82



Date: May 23, 2024

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 year ended March 31, 2024

Ref.: Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("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 year ended 31.03.2024.

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

Thanking you.

Yours faithfully,

**For Unihealth Consultancy Limited
(Formerly Unihealth Consultancy Private Limited)**

PARAG
RAJNIKANT SHAH
Parag Shah
Executive Director & Chief Financial Officer
DIN:07773426

Digitally signed by PARAG
RAJNIKANT SHAH
Date: 2024.05.23 14:34:35 +05'30'

UniHealth Consultancy Limited

(Formerly known as Unihealth Consultancy Private 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 23, 2024

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: Clarification on SEBI Circular No. SEBI/HO/DDHS-RACPOD1/CIR/2023/172 dated October 19, 2023 related to Large Corporates

Dear Sir,

With reference to captioned subject, as required we are providing the following details of Company along with the Annual Financial Results being filed with stock exchanges for the Financial Year ending March 31, 2024.

Sr. No.	Particulars	(Rs.in Crores)
1.	Outstanding Qualified Borrowings at the start of the financial year (Rs. in Crores)	11.28
2.	Outstanding Qualified Borrowings at the end of the financial year (Rs. in Crores)	3.29975
3.	Highest credit rating of the company relating to the unsupported Bank borrowings or plain vanillas bonds, which have no structuring/ support built in.	NA
4.	Incremental borrowing done during the year (qualified borrowing) (Rs. in Crores)	NA
5.	Borrowings by way of issuance of debt securities during the year (Rs.in Crores)	NA

This is for your information and record.

Thanking you.
Yours Faithfully,
For Unihealth Consultancy Limited
(formerly Unihealth Consultancy Private Limited)

Akshay Mahendra
Mahendra Parmar
Parmar
Digitally signed by Akshay
Mahendra Parmar
Date: 2024.05.23 14:35:28
+05'30'

Akshay Parmar
Chairman & Managing Director
DIN: 01533004

UniHealth Consultancy Limited

(Formerly known as Unihealth Consultancy Private 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

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE

Statement on deviation / variation in utilisation of funds raised

Name of listed entity	Unihealth Consultancy Limited (Formerly Unihealth Consultancy Private 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, 2024
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	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
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

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any

UniHealth Consultancy Limited

(Formerly known as Unihealth Consultancy Private 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



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 Consultancy Limited
(Formerly Unihealth Consultancy Private Limited)

Binita Mayur Patel Digitally signed by Binita Mayur Patel
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Binita Patel
Company Secretary & Compliance Officer

UniHealth Consultancy Limited

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