



SANGANI HOSPITALS LIMITED

CIN: U85300GJ2021PLC127189

Registered Office: Sainath Society, Opp. S.T., Keshod – 362220, Junagadh

E-Mail: info@sanganihospitals.com | Phone No. +91 2871 235900

Date: May 30, 2026

To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block
Bandra Kurla Complex, Bandra – East
Mumbai- 400051.

Sub: Outcome of Board Meeting held on Saturday, May 30, 2026 in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: SANGANI HOSPITALS LIMITED (Symbol: SANGANI)

Dear Sir,

We would like to inform you that the Board of Directors of the Company, at its meeting held today i.e. Saturday, May 30, 2026 at 1.30 p.m. at the Registered office of the Company at Sainath Society, Opp. S. T., KSD T, Village - Keshod, Junagadh Gujarat 362220. Following matters were decided by the Board:

1. Considered and approved the standalone and consolidated Audited Financial Results of the Company for half year and year ended March 31, 2026, along with Audit Report as per Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Approved appointment of M/s. SMNK & Company, Chartered Accountants as Internal Auditors of the Company and fixed remuneration for financial year 2026-2027. (Brief Profile attached as Annexure I).

The Board Meeting concluded at 3.30 p.m.

You are requested to take the above on record.

Thanking you.

Yours Faithfully,

For Sangani Hospitals Limited

Ajaykumar Sangani

Managing Director

(DIN: 06718085)



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ANNEXURE I:

Name: M/s. S M N K & Co, Chartered Accountants

Registered Office: Office No. 17, Darshanam Arise, Gotri Sevasi Road, Gotri, Baroda, Gujarat – 390 021.

Date of Appointment: May 30, 2026

Term of Appointment: For the financial year 2026-2027

Profile:

The firm commenced its professional journey in the year 2012 as a sole proprietorship under the name “Manish Lukka & Co.”, established by Mr. Manish M. Lukka. In pursuit of professional growth, value addition, and enhanced service delivery, the firm was subsequently reconstituted as a partnership and renamed S M N K & Co. Presently, the firm comprises three Fellow Members of the Institute of Chartered Accountants of India (ICAI) and a competent team of over 15 professionals. S M N K & Co. operates from three business centers strategically located across the state of Gujarat, with the Head Office in Vadodara and branch offices in Anand and Rajkot, each managed by qualified and experienced Chartered Accountants.

Disclosure of Relationships between Directors (in case of appointment of a director): N.A.



R G G R & ASSOCIATES LLP

Chartered Accountants

Address:- 103-A, Shree Yamuna CHSL, Borsapada Road, Kandivali (W), Mumbai 400067

Email id: - rggrlp@gmail.com,

Contact:- 8591482284, 9870770728

Independent Auditors' Report on Consolidated Audited Half Yearly Financial Results and year to date Results of the Sangani Hospitals Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
SANGANI HOSPITALS LIMITED

Opinion

We have audited the accompanying consolidated half yearly Financial Results of **SANGANI HOSPITALS LIMITED** ("the Company") and it's One Subsidiary Company for the half year ended on March 31, 2026 and the year to date results for the period from April 01, 2025 to March 31, 2026, prepared and being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "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 our audit report on separate financial statement of the subsidiary Company referred to in Other Matters section below, these consolidated financial results as well as year to date results:

- i. is presented in accordance with the requirements of Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other Accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year ended on March 31, 2026 and year as well as year to date results for the period from April 01, 2025 to 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 paragraph (a) of the Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

These half yearly financial results as well as year to date financial results have been prepared on the basis of the audited financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 is free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole is 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 this Consolidated 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 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the 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 the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated 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

We did not audit the financial statements / financial information of the Subsidiary Company namely Sadbhavna Hospital and Medical Research Centre Private Limited included in the consolidated financial results, whose financial information have been audited by other auditor and furnished to us by the Management. Our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of the said Subsidiary Company, is based solely on the report of such other auditor.

The consolidated financial results also include financial information of a partnership firm in which the Holding Company holds 95% profit sharing ratio, whose financial information have been audited by us.

Our opinion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the report of the above auditor. The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to Six months ended on September 30, 2025 which were subjected to a limited review by us, as required under the Listing Regulations.

For R G R & ASSOCIATES LLP

Chartered Accountants

Firm Regn. No. W100854

ROHIT

HARESHKUMA

R GONDHIYA

Digitally signed by
ROHIT
HARESHKUMAR
GONDHIYA
Date: 2026.05.30
15:29:21 +05'30'

CA Rohit Gondhiya

Partner

Membership No. 131453

UDIN: 26131453RNAMBU7381

Place: Mumbai

Dated: 30/05/2026

Sangani Hospitals Limited

Registered Office: Sainath Society, Opp. ST Bus Stand, Keshod, Gujarat -362220

CIN : U85300GJ2021PLC127189

Website : www.sanganihospitals.com

Email:info@sanganihospitals.com

Consolidated Financial Results for the Year & Period ended on March 31, 2026

(Rs. In lakh except per share data)

Sr.No	Particulars	Half year ended on			Year ended on	
		March 31,2026 Audited	September 30,2025 Unaudited	March 31,2025 Audited	March 31,2026 Audited	March 31,2025 Audited
1	Revenue from Operations	8648.56	2047.26	1117.69	10695.81	2118.52
	Other Income	38.10	21.59	84.68	59.69	160.66
	Total Revenue (1+2)	8686.66	2068.84	1202.36	10755.50	2279.18
2	Expenses:					
	Purchases of Stock in trade	6245.74	1311.09	555.66	7556.84	1013.33
	Changes in inventories of stock in trade	-31.51	7.14	1.85	-24.37	-35.14
	Employee Benefit Expenses	383.35	205.04	213.85	588.39	401.67
	Finance costs	2.87	-	-	2.87	0.00
	Depreciation and amortization expenses	64.97	33.75	42.47	98.72	59.55
	Other expenses	1384.13	382.18	270.35	1766.32	493.60
	Total expenses	8049.57	1939.21	1084.18	9988.77	1933.01
3	Profit/(Loss) before tax (3-4)	637.09	129.63	118.18	766.73	346.17
4	Tax expense:					
	Current tax	138.08	28.59	24.15	166.67	69.10
	Excess/Short Provision for Tax	14.28	-0.32		13.96	
	Deferred tax	32.86	0.73	5.44	33.59	17.69
	Total tax expenses	185.22	29.00	29.59	214.22	86.79
5	Profit/(Loss) for the period (4-5)	451.87	100.64	88.59	552.51	259.38
6	Pre Acquisition Profit / Loss	201.36	0.00	0.00	201.36	0.00
7	Minority Interest	51.65	0.53	0.10	52.19	0.10
8	Profit/(Loss) for the period (5-6-7)	198.86	100.10	155.40	298.96	259.27
9	Earnings per share (Face Value of Rs. 10)					
	Basic	1.44	0.73	1.13	2.17	1.88
	Diluted	1.44	0.73	1.13	2.17	1.88

Notes:

1. The above results were reviewed and recommended by the Audit Committee, at its meeting held on May 30, 2025, for approval by the Board and these results were approved and taken on record at the meeting of the Board of Directors of the Company held on that date. The above result is subjected to Limited Review by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. These results have been prepared in accordance with the recognition and measurement principles laid down in AS-25 "Interim Financials Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder and other accounting principles generally accepted in India.
3. The figures for the half year ended on 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year 2025-26 and the half year ended unaudited figures upto 30th September, 2025.
4. The Company is engaged in the business of healthcare related services. In the management opinion, this is the only segment and hence there are no separate reportable segment as per AS-17 on Segement Reporting.
5. The Compnay has completed its Initial Public Offering ("IPO") of 37,92,000 new Equity Shares of Rs. 10 each at premium of Rs. 30 each per Equity Shares aggregating to Rs. 1516.80 lakhs. Pursuant to the IPO, the Equity Shares of the Company have got listed on NSE Emerge Platform on August 17, 2023.
6. During the year ended 31 March 2026, the Company has made investment aggregating to Rs. 18,81,11,970 in Sadbhavna Hospital and Medical Research Centre Private Limited. Pursuant to such investment, the Company holds 55% of the paid-up equity share capital of Sadbhavna Hospital and Medical Research Centre Private Limited as on 31 March 2026. Accordingly, Sadbhavna Hospital and Medical Research Centre Private Limited has become a Subsidiary Company of the Company within the meaning of Section 2(87) of the Companies Act, 2013 during the year. For the purpose of preparation of the Consolidated Financial Results, the financial statements of Sadbhavna Hospital and Medical Research Centre Private Limited have been consolidated with those of the Company in accordance with Accounting Standard (AS) 21 – "Consolidated Financial Statements". The investment in the said Subsidiary Company is carried at cost in the Standalone Financial Statements of the Company in accordance with Accounting Standard (AS) 13 – "Accounting for Investments", as Indian Accounting Standards (Ind AS) are not applicable to the Company.
7. The above consolidated financial result include the result of Subsidiary firm; M/s. Ankur Distributors and Subsidiary Company - Sadbhavna Hospital and Medical Research Centre Private Limited.
8. The above financial results are available on the website of the company i.e. www.sanganihospitals.com and on the website of emerge platform of National Stock Exchange i.e. www.nseindia.com
9. Figures for previous half year/ year have been regrouped wherever necessary to make them comparable.

For and on behalf of The Board of Directors

Keshod
May 30, 2026

Ajay Sangani
Managing Director
DIN : 06718085

Sangani Hospitals Limited

Registered Office: Sainath Society, Opp. ST Bus Stand, Keshod, Gujarat -362220

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Website : www.sanganihospitals.com

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Consolidated Statement of Assets and Liabilities

Particulars	(Rs. in Lakhs)	
	As at March 31,2026 Audited	As at March 31,2025 Audited
Equity and Liabilities		
Shareholders' funds		
(a) Share Capital	1377.70	1377.70
(b) Reserves and Surplus	2720.72	2230.87
	4098.42	3608.57
Non-Controlling Interest	958.19	2.93
Non-current liabilities		
(a) Long term borrowings	127.50	8.53
(b) Deferred tax liabilities(net)	80.75	47.16
(c) Long Term Provisions	10.53	9.07
	218.78	64.76
Current liabilities		
(a) Short term borrowings	50.00	-
(b) Trade payables	5462.34	101.74
(c) Other curent liabilities	402.80	131.30
(d) Short term provisions	173.66	8.75
	6088.81	241.79
Total - Equity and Liabilities	11364.19	3918.05
Assets		
Non Current Assets		
(a) Property, Plant and Equipments		
(i) Tangible Assets	2271.70	1317.67
(ii) Intangible Assets	887.77	-
(iii) Capital work in progress	20.09	-
	3179.56	1317.67
(b) Long Term Loans and Advances	3.14	274.63
(c) other non current assets	0.00	0.00
(d) Non-current Investments	50.00	-
	3232.70	1592.30
Current Assets		
(a) Current Investments	400.00	-
(b) Inventories	136.89	112.52
(c) Trade receivables	6154.67	294.83
(d) Cash and cash equivalents	1183.90	1816.70
(e) Short term loans and advances	-	-
(f) Other Current assets	256.04	101.70
	8131.49	2325.75
Total - Assets	11364.19	3918.05

For and on behalf of Board of Directors

Keshod
May 30, 2025Ajay Sangani
Managing Director
DIN : 06718085

Sangani Hospitals Limited
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Consolidated Cash flow statement for the year ended 31st March 2026

(Rs. in Lakhs)

	31st March 2026 Amt in Rs.	31st March 2025 Amt in Rs.
Cash flow from operating activities		
Profit/(loss) Before tax	769.60	346.17
Non-cash adjustments to reconcile profit before tax to net cash flows		
Depreciation	98.72	59.55
Finance Cost	2.87	0.00
Operating profit/(loss) before working capital changes	871.20	405.72
Movements in working capital:		
Increase/(decrease) in short term borrowings	50.00	0.00
Increase/(decrease) in trade payables	5360.60	-3.12
Increase/(decrease) in other current liabilities	271.72	88.90
Increase/(decrease) in short term provision	164.70	8.21
Decrease/(increase) in Inventories	-24.37	-35.14
Decrease/(increase) in trade receivables	-5859.84	-69.64
Decrease/(increase) in short-term loans and advances	-	-
Decrease/(increase) in other Current Assets	-154.34	-91.25
Increase/(decrease) in Long Term Provisions	1.45	6.25
Cash generated from Operations	681.12	309.93
Direct taxes paid	-180.63	-69.10
Net Cash from Operating Activities (A)	500.49	240.83
Cash flows from investing activities		
Sale/(Purchase) of Fixed Assets	-480.99	-109.17
Increase / (Decrease) in Capital Work-in-progress	-20.09	-
Decrease/(increase) in Other Non-current Assets	-50.00	-
Sale/(Purchase) of Investments	-400.00	-
Net cash flow from/(used in) investing activities (B)	-951.07	-109.17
Cash flow from financing activities		
Increase/(decrease) in other Long Term borrowings	118.97	-
Decrease/(increase) in Long Term Loans and Advances	271.49	-232.00
Increase / (decrease) in Non-controlling Interest	-569.81	-
Finance Cost	-2.87	-
Net cash flow from/(used in) financing activities (C)	-182.23	-232.00
Net increase/(decrease) in cash and cash equivalents (A+B+C)	-632.81	-100.34
Cash and cash equivalents at the beginning of the year	1816.70	1917.04
Cash and cash equivalents at the end of the year	1183.90	1816.70

For and on behalf of Board of Directors

Keshod
May 30, 2025

Ajay Sangani
Managing Director
DIN : 06718085



R G G R & ASSOCIATES LLP
Chartered Accountants

Address:- 103-A, Shree Yamuna CHSL, Borsapada Road, Kandivali (W), Mumbai 400067

Email id: - rggrlp@gmail.com,

Contact:- 8591482284, 9870770728

Independent Auditors' Report on Audited Half Yearly Financial Results and year to date Results of the Sangani Hospitals Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
SANGANI HOSPITALS LIMITED

Opinion

We have audited the accompanying half yearly Financial Results of **SANGANI HOSPITALS LIMITED** ("the Company") for the half year ended on March 31, 2026 and the year to date results for the period from April 01, 2025 to March 31, 2026, prepared and being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results as well as year to date results:

- i. is presented in accordance with the requirements of Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other Accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year ended on March 31, 2026 and year to date results for the period from April 01, 2025 to 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 paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

These half yearly financial results as well as year to date financial results have been prepared on the basis of the audited financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 is free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is 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 this 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the 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 the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matter

The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to Six months ended on September 30, 2025 which were subjected to a limited review by us, as required under the Listing Regulations.

For R G R & ASSOCIATES LLP

Chartered Accountants

Firm Regn. No. W100854

ROHIT
HARESHKUMA
R GONDHIYA

Digitally signed by
ROHIT HARESHKUMAR
GONDHIYA
Date: 2026.05.30
15:08:21 +05'30'

CA Rohit Gondhiya

Partner

Membership No. 131453

UDIN: 26131453WSCOXV2504

Place: Mumbai
Dated: 30/05/2026

Sangani Hospitals Limited

Registered Office: Sainath Society, Opp. ST Bus Stand, Keshod, Gujarat -362220

CIN : U85300GJ2021PLC127189

Website : www.sanganihospitals.com

Email:info@sanganihospitals.com

Standalone Financial Results for the Half year and Year ended March 31, 2026

(Rs.in Lakhs)

Sr.No	Particulars	Half year ended on			Year ended on	
		March 31,2026 Audited	September 30,2025 Unaudited	March 31,2025 Audited	March 31,2026 Audited	March 31,2025 Audited
1	Revenue from Operations	1102.00	1008.56	901.20	2110.56	1679.90
	Other Income	32.93	31.00	79.28	63.93	157.07
	Total Revenue (1+2)	1134.93	1039.57	980.48	2174.50	1836.97
2	Expenses:					
	Cost of Medical Consumables, drugs & surgical items	320.47	286.02	347.36	606.49	579.19
	Changes in inventories of stock in trade	-4.03	11.63	-11.34	7.60	-37.74
	Employee Benefit Expenses	206.08	203.61	213.77	409.69	399.81
	Depreciation and amortization expenses	41.55	33.67	42.35	75.22	59.36
	Bank and Finance Charges	0.69	0.00	0.00	0.69	0.00
	Other expenses	361.29	380.38	270.05	741.67	490.08
	Total expenses	926.05	915.31	862.20	1841.36	1490.70
3	Profit/(Loss) before tax (3-4)	208.88	124.26	118.28	333.14	346.27
4	Tax expense:					
	Current tax	32.75	23.75	24.15	56.50	69.10
	Excess/Short Provision for Tax	14.24	-0.32	0.00	13.92	0.00
	Deferred tax	21.91	0.73	5.44	22.64	17.69
	Total tax expenses	68.90	24.16	29.59	93.06	86.79
5	Profit/(Loss) for the period (5-6)	139.98	100.10	88.69	240.08	259.48
6	Earnings per share (Face Value of Rs. 10)					
	Basic	1.02	0.73	0.64	1.74	1.88
	Diluted	1.02	0.73	0.64	1.74	1.88

Notes:

1.The above results were reviewed and recommended by the Audit Committee, at its meeting held on 30 May, 2026 for approval by the Board and these results were approved and taken on record at the meeting of the Board of Directors of the Company held on that date. The Statutory Auditors of the Company have audited the aforesaid financial results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have expressed an unmodified opinion thereon.

2. These results have been prepared in accordance with the recognition and measurement principles laid down in AS-25 "Interim Financials Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder and other accounting principles generally accepted in India.

3. The figures for the preceding half year ended on 31st March, 2026 as reported in these financial result, are the balancing figures between audited figures in respect of the full financial year ended on 31st March, 2026 and based on the Management Certified Accounts which are not subjected to Limited Review by the Statutory Auditors.

4. The Company is engaged in the business of healthcare related services. In the management opinion, this is the only segment and hence there are no separate reportable segment as per AS-17 on Segement Reporting.

5. The Compnay has completed its Initial Public Offering ("IPO") of 37,92,000 new Equity Shares of Rs. 10 each at premium of Rs. 30 each per Equity Shares aggregating to Rs. 1516.80 lakhs. Pursuant to the IPO, the Equity Shares of the Company have got listed on NSE Emerge Platform on August 17, 2023.

6. The details of utilization of IPO Proceeds are as per the table set forth below:

S. No.	Particulars	Estimated and planned cost as mentioned in the Prospectus (Rs. In Lakhs)	Actual Utilization of proceeds upto 23-05-2025 (Rs. In lakhs)	Modified allocation, if any	Actual Utilization of proceeds upto 31-03-2026 (Rs. In lakhs)	Unutilised Amount as on 31-03-2026
1	Capital Expenditure for expansion in Keshod Hospital	809.58	272.98		1,516.80	-
2	Capital Expenditure for expansion in Veraval Hospital	319.02	55.52			-
3	General Corporate Purpose	161.10	152.42			-
4	Issue expenses	227.10	227.1			-
5	Acquisition of 55% Equity Share Capital of Sadbhavna Hospital and Medical Research Centre Private Limited			808.78		-
	Total Proceeds from the Issue	1,516.80	708.02	808.78	1,516.80	-

7. During the year ended 31 March 2026, the Company has made investment aggregating to Rs. 18,81,11,970 in Sadbhavna Hospital and Medical Research Centre Private Limited. Pursuant to such investment, the Company holds 55% of the paid-up equity share capital of Sadbhavna Hospital and Medical Research Centre Private Limited as on 31 March 2026. Accordingly, Sadbhavna Hospital and Medical Research Centre Private Limited has become a Subsidiary Company of the Company within the meaning of Section 2(87) of the Companies Act, 2013 during the year. The investment in the said Subsidiary Company is carried at cost in the Standalone Financial Statements in accordance with Accounting Standard (AS) 13 – “Accounting for Investments”, as Indian Accounting Standards (Ind AS) are not applicable to the Company.

8. The above financial results are available on the website of the company i.e. www.sanganihospitals.com and on the website of emerge platform of National Stock Exchange i.e. www.nseindia.com

9. Figures for previous half year/ year have been regrouped wherever necessary to make them comparable.

**For and on behalf of Board of Directors
Sangani Hospitals Limited**

**Ajay Sangani
Managing Director
DIN: 06718085**

Place : Keshod
Date : 30th May, 2026

Sangani Hospitals Limited

Registered Office: Sainath Society, Opp. ST Bus Stand, Keshod, Gujarat -362220

CIN : U85300GJ2021PLC127189

Website : www.sanganihospitals.com

Email:info@sanganihospitals.com

Standalone Statement of Assets and Liabilities as at March 31, 2026**(Rs.in Lakhs)**

Particulars	As at March. 2026 Audited	As at March 31, 2025 Audited
A. Equity and Liabilities		
1 Shareholders' funds		
(a) Share Capital	1377.70	1377.70
(b) Reserves and Surplus	2470.94	2230.86
	3848.64	3608.56
2 Non-current liabilities		
(a) Long term borrowings	-	-
(b) Deferred tax liabilities(net)	69.80	47.16
(c) Long Term Provisions	10.53	9.07
	80.33	56.23
3 Current liabilities		
(a) Short term borrowings	50.00	-
(b) Trade payables	192.43	65.93
(c) Other curent liabilities	223.07	126.69
(d) Short term provisions	60.80	8.75
	526.30	201.37
Total - Equity and Liabilities	4455.27	3866.16
B. Assets		
1 Non Current Assets		
(a) Property, Plant and Equipments		
(i) Tangible Assets	1649.96	1316.42
(ii) Intangible Assets	-	-
(iii) Capital work in progress	20.09	-
	1670.05	1316.42
(b) Long Term Loans and Advances	3.14	274.63
(c) other non current assets	-	-
	1673.19	1591.05
2 Non-current Investments	1994.47	81.88
3 Current Assets		
(a) Inventories	83.77	91.37
(b) Trade receivables	479.07	237.66
(c) Cash and cash equivalent	121.43	1767.91
(d) Short term loans and advances	-	-
(e) Other Current assets	103.33	96.29
	787.60	2193.23
Total - Assets	4455.27	3866.16

**For and on behalf of Board of Directors
Sangani Hospitals Limited****Ajay Sangani
Managing Director
DIN: 06718085**Place : Keshod
Date : 30th May, 2026

Sangani Hospitals Limited

Registered Office: Sainath Society, Opp. ST Bus Stand, Keshod, Gujarat -362220

CIN : U85300GJ2021PLC127189

Website : www.sanganihospitals.com

Email:info@sanganihospitals.com

Standalone Cash flow statement For the year ended on March 31, 2026**(Rs.in Lakhs)**

Particulars	As at March. 2026 Audited	As at March 31, 2025 Audited
Cash flow from operating activities		
Profit/(loss) Before tax	333.14	346.27
Non-cash adjustments to reconcile profit before tax to net cash flows		
Depreciation	75.22	59.36
Finance Cost	0.69	-
Operating profit/(loss) before working capital changes	409.04	405.63
Movements in working capital:		
Increase/(decrease) in trade payables	126.51	-9.10
Increase/(decrease) in other current liabilities	96.39	103.18
Increase/(decrease) in short term provision	52.04	-9.78
Decrease/(increase) in inventories	7.60	-37.74
Decrease/(increase) in trade receivables	-241.41	-58.18
Decrease/(increase) in Other Current Assets	-7.04	-85.96
Increase/(decrease) in Long Term Provisions	1.45	6.25
Decrease/(increase) in long-term loans and advances	271.49	-232.00
Cash generated from Operations	716.06	82.31
Direct taxes paid	-70.42	-69.10
Net Cash from Operating Activities (A)	645.65	13.21
Cash flows from investing activities		
Sale/(Purchase) of Fixed Assets	-428.84	-108.74
Sale/(Purchase) of Investments	-1912.60	-
Decrease/(increase) in Other Non-current Assets	-	1.94
Net cash flow from/(used in) investing activities (B)	-2341.44	-106.80
Cash flow from financing activities		
Increase/(decrease) in short term borrowings	50.00	-
Finance Cost	-0.69	-
Net cash flow from/(used in) financing activities (C)	49.31	0.00
Net increase/(decrease) in cash and cash equivalents (A+B+C)	-1646.48	-93.59
Cash and cash equivalents at the beginning of the year	1767.91	1861.50
Cash and cash equivalents at the end of the year	121.43	1767.91

**For and on behalf of Board of Directors
Sangani Hospitals Limited****Ajay Sangani
Managing Director
DIN: 06718085**Place : Keshod
Date : 30th May, 2026



SANGANI HOSPITALS LIMITED

CIN: U85300GJ2021PLC127189

Registered Office: Sainath Society, Opp. S.T., Keshod – 362220, Junagadh

E-Mail: info@sanganihospitals.com | Phone No. +91 2871 235900

Date: May 30, 2026

To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block
Bandra Kurla Complex, Bandra – East
Mumbai- 400051.

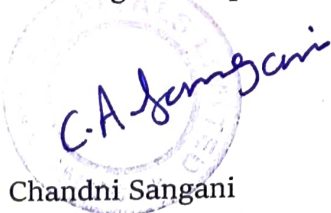
Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

I, Chandni Sangani, Chief Financial Officer of Sangani Hospitals Limited having its Registered Office at Sainath Society, Opp. S. T., KSD T, Village - Keshod, Junagadh Gujarat 362220 hereby declare that the Statutory Auditors of the Company, M/s R G G R & Associates LLP have issued an Audit Report with unmodified opinion on the annual Standalone Audited Financial Results and Consolidated Audited Financial Results of the Company for the year ended on March 31, 2026. This declaration is given in compliance with Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Request you kindly take this declaration on your records.

Yours sincerely,
For Sangani Hospitals Limited


Chandni Sangani
Chief Financial Officer